
**STATE OF NEW MEXICO
ENERGY, MINERALS, AND
NATURAL RESOURCES DEPARTMENT**

*Financial Statements,
Independent Auditor's Report,
and
Single Audit Report
Year Ended June 30, 2017*



CPAs | Business & Financial Advisors

State of New Mexico
Energy, Mineral, and Natural Resources Department

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State of New Mexico
Energy, Mineral, and Natural Resources Department
Official Roster
June 30, 2017

Office of the Secretary

Ken McQueen, Cabinet Secretary

Matthias Sayer, Deputy Cabinet Secretary

Division Directors

Matthew Lovato, Director, Administrative Services/Chief Financial Officer

Fernando Martinez, Director, Mining and Minerals

David Catanach, Director, Oil Conservation

Louise Martinez, Director, Energy Conservation and Management

David Griego, Director, Forestry Division

Christy Tafoya, Director, State Parks Division

Wendy Kent, Director, Youth Conservation Corp

Joe I. Montano, Information Systems Manager

Independent Auditor's Report

State of New Mexico Energy, Minerals,
and Natural Resources Department and
Mr. Timothy Keller
New Mexico State Auditor

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information and budgetary comparisons for the general fund and major special revenue funds of the State of New Mexico Energy, Minerals, and Natural Resources Department (the "Department") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Department's basic 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 misstatements, whether due to fraud or error.

Auditor's 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 auditor's 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 auditors consider

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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information and budgetary comparisons for the general fund and major special revenue funds of the Department as of June 30, 2017, 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 1, the financial statements of the Department are intended to present the financial position and changes in financial position of only that portion of the governmental activities, each major fund, and aggregate remaining fund information of the State of New Mexico that is attributable to the transactions of the Department. They do not purport to, and do not present fairly the financial position of the entire State of New Mexico as of June 30, 2017, and the changes in the financial position 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenues and expenditures – budget and actual (budgetary basis) – general fund by appropriation, schedule of revenues and expenditures – budget and actual (budgetary basis) – emergency fire disaster fund by appropriation, schedule of revenues and expenditures – budget and actual (budgetary basis) – debt service fund, and schedule of revenues and expenditures – budget and actual (budgetary basis) – capital projects GGRT fund 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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The combining financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, is presented for purposes of additional analysis, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basis financial statements. The other supplementary information as identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements and schedule of expenditures of federal awards, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and schedule of expenditures of federal awards, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other supplementary information, as listed in the table of contents, 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 it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2017, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department'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 Department's internal control over financial reporting and compliance.



Albuquerque, New Mexico
October 26, 2017

State of New Mexico
Energy, Mineral, and Natural Resources Department
Management's Discussion and Analysis
June 30, 2017

The State of New Mexico Energy, Minerals, and Natural Resources Department's (the "Department") discussion and analysis is designed to assist the reader in focusing on significant financial issues, provide an overview of the Department's financial activity, identify changes in the Department's financial position (ability to address future year challenges), identify any material deviations from the financial plan, and identify any fund issues of concern.

Management's Discussion and Analysis (MD&A) is designed to focus on the past year's activities, resulting changes and currently known facts. Please read this report in conjunction with the Department's financial statements and notes which follow this section.

Financial Highlights

- ◆ The Department's governmental net position decreased by \$270,118 in fiscal year 2017.
- ◆ The Department's total revenues decreased by \$2,527,681 for fiscal year 2017.
- ◆ The total cost of all Department programs was \$73,463,698, an increase of \$5,869,396 for fiscal year 2017.

Mission

The mission of the Department is to position the State of New Mexico as a leader in energy and natural resource management. To meet this mandate, the Department uses a flexible, team-based management system that is proactive demands accountability and concentrates on customer service. The system allows the Department to provide leadership in the protection, management, conservation and responsible use of the state's natural resources.

The Department is charged with protecting the environment and ensuring the reclamation of land and resources affected by mining activities, growing and sustaining healthy forests; leading the development of reliable energy supplies and improving the state's parks system while sustaining cultural and natural resources.

Program Highlights

Youth Conservation Corps. The Youth Conservation Corps (YCC) was created in 1992 to provide a process to employ the youth in public projects. Participants learn employment skills, work ethics, as well as self-discipline and self-esteem. The YCC Promotes the education, success and well-being of the youth of New Mexico through the conservation and enhancement of the state's natural resources and lasting community benefits. The Youth Conservation Corps (YCC) Commission continues to improve relationships with educational institutions, non-profit organizations, Native American tribes, local governments, federal and state agencies and our Project Sponsors. By developing strong partnerships, the YCC Commission is confident that YCC is expanding its services and opportunities to our communities and the young people of the

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State of New Mexico. The Project Sponsors are required to contribute financially to the Project which results in additional benefits for the state.

Renewable Energy and Energy Efficiency. The Energy Conservation and Management Division (ECMD) plans and administers the Renewable Energy and Energy Efficiency Program to develop and implement effective clean energy programs – renewable energy, energy efficiency and conservation, alternative fuels, and safe transportation of radioactive waste – to promote and administer policies for environmental and economic sustainability and to protect public health and safety for New Mexico and its citizens. The Program's goals of reduced energy consumption and expenditures and effective administration of federally funded programs lead to many achievements for the state, including generation of new jobs and revenues; environmental protection and improvement; enhancement of public health; decreased consumptive water use for power generation; lessened dependence on foreign oil; and greater energy security. ECMD is currently working on a New Mexico Energy Roadmap project and will implement a series of technical evaluations, stakeholder engagements, and coordinated strategies using a scenario-based planning process to craft and implement a cohesive and effective energy roadmap for New Mexico.

ECMD provides services to implement statutorily-required state and federal clean energy programs. Technical assistance is provided to the public, industry, and state-funded agencies on renewable energy, energy efficiency, conservation, alternative transportation, and building codes. Beneficiaries vary by program area and include individual citizens/taxpayers, corporate taxpayers, landowners, facility owners, utilities, renewable energy developers, and private-sector businesses and vendors contracted for energy efficiency and renewable energy projects. Public sector beneficiaries include public schools, universities and community colleges; state government agencies, cities, counties, and tribal organizations.

ECMD provides oversight for Clean Energy tax incentive programs, administers federal programs, develops and manages regulations for implementation of geothermal resource development, reviews technical studies to provide certifications as required by law, manages and administers policies for safe transportation of radioactive waste, compiles reports required under existing federal and state legislation, and monitors Clean Energy Projects.

Healthy Forests Program. The New Mexico State Forestry Division's (State Forestry Division) role is to protect and improve New Mexico's forest and watershed health. This mission supports two fronts: advocacy for forest and watershed restoration, and wildland fire prevention and suppression. These unified goals comprise the Healthy Forests Program. Forest and watershed health achievements require strong partnerships and collaborations between local, state, tribal, federal, and private entities. The State Forestry Division leads these partnerships through statewide collaborative working groups. Its leadership includes the forestry field offices that

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June 30, 2017

follow the New Mexico Forest Action Plan to establish and maintain a collaborative, landscape-scale framework to achieve the Healthy Forests Program's goals.

The fire season for fiscal year 2017 began with several large fires. The Dog Head fire started in mid-June with costs crossing into fiscal year 2017, while the Timberon fire started in mid-July. These two fires were the largest and most costly for the fiscal year and were deemed controlled in mid-August 2016. To assist with these expensive fires, the Department entered into joint fire cost share agreements with our federal partners. Both fires qualified for Fire Management Assistance Grants (FMAG) through the Federal Emergency Management Agency (FEMA) who can reimburse the states for up to 75% of the total cost of the fire.

The Department's State Forestry Division had a moderate fire season and provided assistance on 799 fires consuming 93,539 statistical acres of state and private lands. Ten Governor approved Executive Orders were approved during fiscal year 2017 for a total of \$7,500,000 to help shoulder the costs of these fires.

Pre-positioning fire suppression forces helped keep many fires small and manageable, resulting lower costs for the state. Efforts to help manage fires requires support of federal and state funds to promote wildland fire trainings of which 1,362 non-federal wildland firefighters were trained during fiscal year 2017. Additionally, the State Forestry Division assisted 242 communities at risk to wildfire with funding for firefighting equipment and trainings.

Additionally, the State Forestry Division treated 15,291 acres statewide with prescription thinning projects, prescribed burns and timber sales. These efforts help increase forest health, reduce hazardous fuels around communities, and to restore New Mexico's critical watersheds. These accomplishments were due in part to the State Forestry Division's successful implementation of Governor Susana Martinez's Watershed Restoration Initiative.

Mining and Minerals Division (MMD). The Mine Reclamation Program continues to make strides in assuring the responsible utilization, reclamation and safeguarding of New Mexico's lands affected by mining. New Mexico is a leader in responsible mine operation and reclamation.

The Abandoned Mine Land Program (AMLPL) implements a federally funded program that reclaims and safeguards high priority coal and non-coal abandoned mines and mine land in New Mexico. AMLP's mandate is to protect public health, public safety, and property from the danger and adverse effects of historic mining practices and to restore land, water resources and the environment degraded by the same adverse effects. MMD estimates that more than 15,000 hazardous mine openings remain un-reclaimed throughout New Mexico. Most of the funding for the Program comes through the Office of Surface Mining Reclamation and Enforcement, U.S. Department of the Interior. The Bureau of Land Management New Mexico (BLM) has also

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granted money to the Program to the Program in recent years for work on abandoned mines on and near BLM lands.

The Coal Mine Reclamation Program (CMRP) is responsible for regulating coal mines on all federal, state and private lands within New Mexico, except for Indian lands. CMRP's mandate is to protect the public, adjacent landowners and the environment from the effects of mining. CMRP oversees more than 80,000 acres of permitted mine lands and \$287 million in third party surety bonds as financial assurance that these mines will be properly reclaimed. CMRP currently has eight coal mines under permit, although only three, Westmoreland Coal's San Juan Underground Mine, and Peabody's Lee Ranch Surface Mine and El Segundo Surface Mine are currently extracting coal. Chevron's McKinley, Ancho, and York Canyon Surface and Underground mines, as well as Westmoreland Coal's La Plata Mine are passing through the minimum ten-year post reclamation bond liability period, during which the ability to support the approved post mine land use is demonstrated. Processing applications for liability bond release, upon demonstration of successful reclamation, is a large part of CMRP's current workload.

The Mine Registration, Reporting and Safeguarding Program (MRRSP) ensures decision-makers throughout New Mexico benefit from the valuable information compiled and disseminated through this program. Comprehensive information is provided on mineral resources, mine registration, reclamation and safeguarding efforts, legislation, and other MMD activities related to New Mexico's mineral extraction industry and mineral resources. A public portal now provides information linked to the latest MMD database content: [MMD Online](#), although, by statute, production information is kept confidential. The program prides itself on its responsiveness to questions received via telephone or email.

The Mining Act Reclamation Program (MARP) is responsible for regulating hard rock mines on all federal, state and private lands within New Mexico. MARP's mandate is to promote responsible utilization and reclamation of lands affected by exploration and mining. MARP oversees the reclamation of all exploration and extraction activities conducted at all mines and mills, excluding coal, potash and aggregate mines. MARP has permitted 605 mining and exploration projects encompassing over \$691 million in financial assurance. The overall disturbed acreage under permit with MARP is 26,250 acres. The number of acres reclaimed throughout the history of the Program (1994-2016) totals 7,002 acres.

MARP is committing time and resources to the development of planning and remediation designs to reclaim the Questa Mine and Tailings facility in Questa, NM. The site was under a CERCLA (Comprehensive Environmental Response, Compensation, and Liability Act) action for several years. After the announcement of a permanent closure in June 2014, those plans now must be implemented. In early 2017, a signed consent decree will dictate Chevron's steps to remediate and reclaim certain portions of the mine and tailings site. The EPA and state agencies

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will be working on another consent decree to address remaining portions of the site. MARP will continue to commit time and resources to this project for several years.

State Parks. Established in 1933 with four parks, the New Mexico State Parks Division (State Parks Division) has grown into a 34-park system that includes 19 lakes and nearly 191,586 surface acres of land and water. State Parks can be found in 25 of New Mexico's 33 counties. New Mexicans and visitors to the Land of Enchantment want and deserve access to their natural and cultural resources for enrichment and to improve their quality of life.

The State Parks Division plays an integral role in creating and sustaining jobs, supporting communities, generating tax revenue and is critical to driving our state economy. State Parks are an important part of the state's outdoor recreation economy, which overall contributes \$6.1 billion in consumer spending, provides for 68,000 jobs and \$458 million in state and local taxes annually (source: Statewide Comprehensive Outdoor Recreation Plan 2016). Visitation at state parks directly correlates to economic activity in the state, particularly in rural areas where many of the parks are located.

As an enterprise agency, the State Parks Division is currently required to generate 75% of its operating budget through self-generated revenues, such as camping and admission fees, concession fees, other state/federal funds. In fiscal year 2017, State Parks revenues were approximately \$5.8 million with a total of nearly 5.0 million visitors to parks.

Oil and Gas Conservation Program. The Oil Conservation Division (O.C. Division) continues to effectively regulate the oil and gas industry pursuant to its statutory charge under the Oil and Gas Act. The O.C. Division oversees drilling, production and plugging operations on approximately 24,000 active oil and gas wells on state and fee lands, and works with the Bureau of Land Management (BLM) to help manage an additional 33,000 active oil and gas wells on federal land. There are currently 561 different oil and gas operators in New Mexico.

In addition to active producing wells, the O.C. Division also oversees, pursuant to the Federal Underground Injection Control (UIC) Program, approximately 4,000 active injection and produced water disposal wells. The O.C. Division is charged by the UIC Program, and by its statutory duty, to ensure that injection of fluids into deep underground formations does not result in the contamination of fresh water aquifers and does not "drown out" oil and gas reservoirs thereby effectively causing the waste of reserves. Lastly, the O.C. Division also effectively manages this program to ensure that injection of produced water does not cause seismic activity within the state. The O.C. Division does receive a federal grant for implementing the UIC program, but, historically, the cost to carry out the program far exceeds the grant allocation.

The O.C. Division utilizes Oil and Gas Reclamation Fund ("Reclamation Fund") monies to plug abandoned oil, gas and injection wells on state and fee lands. In addition, the O.C. Division

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applied for and obtained a grant from the BLM to plug abandoned oil, gas, and injection wells on federal lands within the state.

The O.C. Division continues to meet the challenge associated with the delineation and remediation of spills and leaks of oilfield fluids. The goal to protect fresh water resources from this type of activity remains one of the biggest challenges facing the O.C. Division now and in years to come.

The O.C. Division continues to participate in projects related to the Carlsbad brine well including maintenance of an early warning system and technical measurement of the proclivity of that cavern's collapse. In addition to providing data analysis and monitoring, O.C. Division staff members provide technical guidance to other government entities involved in the project and participate in committees that have been formed to plan for a successful resolution to the situation. During the last legislative session, HB 29 and SB4 were passed creating the Carlsbad Brine Well Remediation Advisory Authority. The O.C. Division was also appropriated \$250K, along with a \$125K matching contribution each from the City of Carlsbad and Eddy County to proceed with a request for proposals to remediate the site.

Program Support. Program Support consists of the Office of the Secretary (OFS), as well as the administrative support functions (Legal, HR, Fiscal and IT). The purpose of the program is to support the Energy, Conservation and Management Division, Forestry Division, State Parks Division, Mining and Minerals Division, and the Oil Conservation Division, by providing administrative services as well as policy direction and management. The program also provides administrative support to the Youth Conservation Corps Commission, an entity administratively attached to the Department, pursuant to an agreement between the Department and the YCC Commission.

The Office of the Secretary provides policy direction for the Department and its communications with The Office of the Governor, the New Mexico State Legislature and other State Agencies. In addition, the Secretary has administrative oversight of the Waste Isolation Pilot Plant Transportation Safety Coordinator, the New Mexico Department of Game and Fish, the Game Commission, and the Youth Conservation Corps.

The Information Technology Office (ITO) operates and develops information technology (IT) systems and projects that support the agency goals and initiatives. IT encompasses computer and communications infrastructure, including hardware and software, security, communications (voice and data) and databases, as well as the applications that run on, or use, that infrastructure to deliver the actual services to internal and external customers. ITO is also responsible for the department's IT planning, policy and procedures; and approves all IT purchases. The ITO is the central information technology and information systems provider for the Department. The ITO is responsible for maintaining and supporting computer systems, network-telecommunications

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infrastructure and application development needs of the department, using the latest technology for windows applications and web applications on the Intranet and Internet. Additionally, ITO provides the focus for the development of information technology and information systems strategy and policy for the Department.

The Administrative Services Division (ASD) provides administrative and fiscal support to all divisions and bureaus of the department. ASD is responsible for the final approval of all purchases orders and payments vouchers for the department and serving at the communicator of all financial issues with the Department of Finance and Administration, General Services Department (GSD) and the Legislative Finance Committee. ASD is responsible for the development and issuance of the Departments operating budget each fiscal year and ensure that appropriate budget is available for all division to meet their statutory obligations. ASD is also responsible for filing all financial status reports for all federal as required under the Federal Code of regulations. The ASD is responsible for ensuring at all financial transactions are accounted for in the state accounting system and that all financial transaction meet the state benefit obligation at the best price possible.

In addition, the ASD division tracks and accounts for all fixed assets purchases and disposed by the Department. Each fiscal year ASD is responsible for the Departments independent compliance and financial audit due each fiscal year per the state audit act.

The Human Resource Bureau supports the Department and its employees in all aspects of personnel administration, personnel policy and benefits. The Program beneficiaries are Energy, Conservation and Management, Forestry, State Parks, Mining and Minerals, the Oil Conservation Divisions and the Youth Conservation Corps.

Using This Annual Report

The focus of this report is on both the Department (government-wide) and the major individual funds. Both perspectives (government-wide and major funds) allow the user to address relevant questions, broaden a basis for comparison and enhance accountability. Although the Department is one of several agencies within the State of New Mexico Government, the primary Government focus in this financial report is the Department and not the State of New Mexico as a whole.

Management's Discussion and Analysis

MD&A should provide an objective and easily readable analysis of the Department's financial activities based on currently known facts, decisions or conditions. It should provide an analysis of the Department's overall financial position and results of operations to assist users in assessing whether the financial position has improved as a result of the year's activities. Additionally, it should provide an analysis of significant changes that occur in funds and significant budget variances.

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Management's Discussion and Analysis
June 30, 2017

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Department's basic financial statements. The Department's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) budgetary comparisons, and 4) notes to the financial statements. This report also contains supplementary information, including the schedule of expenditures of federal Grants, in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements consist of a statement of net position and a statement of activities. These statements should report all of the assets, liabilities, revenues, expenses, and gains and losses of the government.

Most of the Department's basic services are included in the governmental activities. State appropriations and federal grants finance most of these activities. The funds included in Governmental Activities for the Department are the General Operating Fund, Special Revenue Funds, Debt Service Fund and Capital Project Funds.

GASBS No. 34 requires that infrastructure assets (roads, bridges, traffic signals, etc.) be valued and reported within the Governmental column of the Government-wide Statements.

Additionally, the government must elect to either depreciate these assets over their estimated useful life or develop a system of asset management designed to maintain the service delivery potential. The Department does not own a material interest in any infrastructure assets and, therefore, is not required to implement this portion of GASBS No. 34.

Fund Financial Statements. Fund financial statements consist of a series of statements that focus on information about the major governmental and enterprise funds. Governmental fund financial statements also report information about a government's fiduciary funds. Governmental fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fiduciary fund financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The fund financial statements are similar to the financial statements presented in the previous accounting model. The Department has one type of fund: governmental funds.

Governmental Funds. Most of the Department's services are included in governmental funds which focus on: (1) how cash and other financial assets that can be readily converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view and help the user determine whether there are more or fewer financial resources that can be spent in the near future to finance the Department's programs.

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Since this information does not include the additional long-term focus of the government-wide statements, reconciliation between the government-wide statements and the fund financial statements is provided for governmental-type activities.

Budgetary Comparisons

In addition to the MD&A, GASBS No. 34 requires budgetary comparison schedules for the general fund and for each major special revenue fund that has a legally adopted annual budget to be presented as Required Supplementary Information (RSI).

The budgetary comparison schedules should present both the original and the final appropriated budgets for the reporting period, as well as the actual inflows, outflow and balances, stated on the government's budgetary basis. This information is provided at the approved budget level to demonstrate compliance with legal requirements.

The budget to actual statement reflected a significant difference between budgeted federal revenues and actual revenues, as well as budgeted expenditures and actual expenditures. The primary cause for both of these differences is related to multi-year federal grants and the related contractual obligations against these grants. The budgeted federal revenues and expenditures (both in the Contractual and Other Costs categories) are higher based on encumbering the entire amount of these multi-year federal contracts. Because the full amounts of these multi-year contracts are encumbered, there is a related increase in the budgeted revenues and budgeted expenditures. The actual federal revenues and expenditures only include expended funds for this fiscal year and are therefore significantly lower than budgeted amounts. This difference does not indicate a significant shortfall in budgeted revenues or expenditures, but is instead related to the process of fully encumbering multi-year federal grant commitments.

Notes to the Financial Statements

The notes to the financial statements consist of notes that provide information that is essential to a user's understanding of the basic financial statements.

Financial Analysis of the Department as a Whole

Net position. Table A-1 summarizes the Department's net position for the fiscal year ended June 30, 2017. Total Department net position for fiscal year 2017 was \$103,060,072.

Unrestricted net position in Governmental Activities was a negative \$1,513,225 at the end of the fiscal year. Restricted net position including capital projects, debt service and special appropriations was \$36,429,956.

The balance of \$68,143,341 in net position represents those invested in capital assets, net of related debt (buildings, equipment, etc.).

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Table A-1
The Department's Net Position

	2017	2016, As restated	Amount Change	Total % Change
Assets				
Current and other assets	\$ 45,900,206	\$ 45,865,925	\$ 34,281	0%
Capital and noncurrent assets	<u>70,951,786</u>	<u>72,538,826</u>	<u>(1,587,040)</u>	-2%
Total assets	<u>116,851,992</u>	<u>118,404,751</u>	<u>(1,552,759)</u>	-1%
Liabilities				
Current liabilities	11,405,028	10,553,226	851,802	8%
Long-term liabilities	<u>2,386,892</u>	<u>4,521,335</u>	<u>(2,134,443)</u>	-47%
Total liabilities	<u>13,791,920</u>	<u>15,074,561</u>	<u>(1,282,641)</u>	-9%
Net position				
Net investment in capital assets	68,143,341	66,911,454	1,231,887	2%
Restricted	36,429,956	37,990,208	(1,560,252)	-4%
Unrestricted	<u>(1,513,225)</u>	<u>(1,571,472)</u>	<u>58,247</u>	-4%
Total net position	<u>103,060,072</u>	<u>103,330,190</u>	<u>(270,118)</u>	0%
Total liabilities and net position	<u>\$ 116,851,992</u>	<u>\$ 118,404,751</u>	<u>\$ (1,552,759)</u>	-1%

The Department's net position decreased \$270,118 over the course of this fiscal year's operations. The following financial information is a comparison of net position for 2017 and 2016.

The total assets consist of cash and cash equivalents, investment in the State Treasurer's General Fund Investment Pool, receivables from the federal government for grants, receivables from other state agencies, other receivables and capital assets (net of accumulated depreciation). Total liabilities consist of accrued interest payable, accounts payable, accrued salaries and employee benefits payable, amounts due to the state's general fund and other agencies and the current amount of other obligations and compensated absences payable. Net position is comprised of investment in capital assets, restricted and unrestricted amounts.

The variances consist of:

Total assets. The variance of current and other assets is due to the fact that cash, cash equivalents and investment in the State Treasurer's General Fund Investment Pool decreased by \$5,703,237 from fiscal year 2016 primarily due to a negative balance in the State Treasurer's General Fund Investment Pool of \$2,234,674 and a decrease in restricted cash of

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\$1,068,128 as the department paid off the majority of its long-term debt to the New Mexico Finance Authority. Also there was an increase in net receivables of \$2,063,455 from fiscal year 2016 due to a decrease of \$3,128,006 due to other state agencies and an overall increase of \$5,356,991 due from the federal government at year end. Net capital assets decreased from the fiscal year 2016 stated amount by \$1,587,040, partly due to the reduced purchases of capitalized items across the department and higher accumulated depreciation for projected moved from projects in process.

Total liabilities. Current liabilities increased by \$851,802, a major factor contributing to the variance was a decrease in the amount of current portion of long-term obligations, which decreased by \$1,008,817, and the addition of deficiency in state treasurer general fund investment pool by \$2,234,674 due to the agency paying federal obligations against federal grants and federal fire reimbursements.

Total net position. The net position for the Department decreased from 2016 by \$270,118 after a restatement of \$1,439,389 from the Oil Reclamation Fund due to an over disbursement by the Taxation and Revenue Department. The Department's total revenue decreased by approximately 3%, from \$75,721,261 to \$73,193,580. The Department's total expenses increased by approximately 9%, from \$67,594,302 to \$73,463,698.

Changes in Net Position

The Department's change in net position for fiscal year 2017 was a decrease of \$270,118 (see Table A-2). A significant portion, thirty-three percent (33%), of the Department's revenue comes from State General Fund Appropriations. Thirty-three percent (33%) comes from federal grant funds, thirteen percent (13%) comes from gross receipts tax and eight percent (8%) comes from charges for services.

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Table A-2
Change in the Department's Net Position

	<u>2017</u>	2016, As restated	Amount Change	Total % Change
Revenues				
Program revenues				
Charges for service	\$ 5,823,283	\$ 5,251,222	\$ 572,061	11%
Operating grants and contributions	23,861,139	20,437,944	3,423,195	17%
Capital grants and contributions	<u>1,263,670</u>	<u>-</u>	<u>1,263,670</u>	100%
Total program revenues	<u>30,948,092</u>	<u>25,689,166</u>	<u>5,258,926</u>	20%
General revenues				
Appropriations, net of reversions	23,874,042	29,168,545	(5,294,503)	-18%
Interest	41,208	31,820	9,388	30%
Other state funds	1,090,025	1,169,663	(79,638)	-7%
Gross receipts tax	9,461,725	8,970,196	491,529	5%
Conservation tax	1,633,980	1,265,013	368,967	29%
Gasoline tax	200,259	196,593	3,666	2%
Bond proceeds - severance tax	3,990,545	6,758,920	(2,768,375)	-41%
Gain on sale of capital assets	12,670	-	12,670	100%
Interagency transfers, net	1,295,231	971,881	323,350	33%
Other	<u>645,803</u>	<u>1,499,464</u>	<u>(853,661)</u>	-57%
Total general revenues	<u>42,245,488</u>	<u>50,032,095</u>	<u>(7,786,607)</u>	-16%
Total revenues	<u>73,193,580</u>	<u>75,721,261</u>	<u>(2,527,681)</u>	-3%
Expenses				
Natural resources and recreation	<u>73,463,698</u>	<u>67,594,302</u>	<u>5,869,396</u>	9%
Total expenses	<u>73,463,698</u>	<u>67,594,302</u>	<u>5,869,396</u>	9%
Change in net position	(270,118)	8,126,959	(8,397,077)	-103%
Net position - beginning of year, as restated	<u>103,330,190</u>	<u>95,203,231</u>	<u>8,126,959</u>	9%
Net position - end of year	<u>\$ 103,060,072</u>	<u>\$ 103,330,190</u>	<u>\$ (270,118)</u>	0%

Total Revenues. Revenue received is comprised mostly of appropriations from the state's general fund, but also includes federal grant funds, gross receipts tax, bond proceeds, severance tax, interest, gasoline tax and other miscellaneous revenue. Also included in revenue are charges for services of \$5,823,283, which include park admissions, overnight camping, concessionaire income, license and permit sales, and land and shelter rentals.

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Total Expenses. The expenses consist of personnel services and benefits. Due to the nature of the Department's activities in the areas of mining, oil production, etc., the Department is staffed with a high volume of technical positions and engineers. In addition, expenditures also include the cost of salaries, overtime and other costs associated with fire suppression activities.

Another area of expenditures within the Department is the category of contractual services, which includes costs associated with fire suppression activities. In addition, this category is used to flow federal grant funds through to local communities within the state.

Significant expenditures within the Department were in the category of other costs. This category pays for operational expenses of the Department including utilities, postage and rent of equipment, which are a major portion of the Department costs with 35 field offices statewide. The majority of expenditures within this category are the costs associated with forest protection and safeguarding activities, abandoned mine reclamation, and oil and gas well reclamation projects, as well as Joint Powers Agreements for construction of outdoor recreational trails projects and conservation projects under the YCC program.

Governmental Activities by Program

The Department has multiple and varied programs that our resources fund. The Divisions within our Department include the Energy Conservation and Management Division, the Forestry Division, the Mine Reclamation Division, the Oil and Gas Conservation Division, the State Parks Division, Youth Conservation Corps, Multiple Capital Projects and the Program Support Division. The table below shows the expenses by division/program and the percentage of all expenses, which was taken from the fund financial statements. The difference in this amount and the amount shown in the statement of activities is approximately \$5,598,667, which is mainly comprised of adjustments made for depreciation, capital outlay, compensated absences and debt service.

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Table A-3
Governmental Activities by Program

Program	Expenses	Percentage Spent by Program
Renewable Energy and Energy Efficiency	\$ 6,204,771	9%
Forestry and Fire Disasters	25,738,273	38%
Mine Reclamation	3,614,714	5%
Oil and Gas Conservation	6,815,953	10%
State Parks	17,296,504	25%
Program Support	4,717,377	7%
Youth Conservation Corps	3,477,440	5%
	<u>\$ 67,865,032</u> *	

*The capital outlay and debt payments are not included in this schedule as they are not current functional expenditures.

As the Department completed the year, its governmental funds reported a combined fund balance of \$36,431,120, which is a decrease of \$1,597,482 from last year. The decrease is primarily due to a reduction in revenue from the Oil Reclamation Fund, which was an over disbursement by the Taxation and Revenue Department and higher expenses in debt services due to the payoff of multiple long-term debt obligations.

The ending fund balance of \$36,431,120 is comprised of amounts restricted and unassigned. The restricted fund balance is \$36,429,956 and \$1,164 is categorized as unassigned.

The General Fund is the chief operating fund for the Department. It accounts for revenue and expenses not designated for specific purposes in all the program areas except Parks. The Parks fund is non-reverting, while the General Fund reverts all unassigned fund balance.

The total fund balance of the Department's general fund increased by \$9,814 during the current fiscal year in the Energy Conservation Management Division for federal WIPP related revenue collected.

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Besides the General Fund, the other major funds were the Emergency Fire Disaster Fund, State Parks Fund, Oil Reclamation Fund, Abandoned Mine Reclamation Fund, Youth Conservation Corps Fund, Debt Service Fund, and the Capital Projects GGRT Fund. Changes in these fund balances from FY17 are as follows:

- ◆ The Emergency Fire Disaster Fund increased by \$1,435,544.
- ◆ The State Parks Fund increased by \$493,415.
- ◆ The Oil Reclamation Fund decreased by \$2,896,302.
- ◆ The Abandoned Mine Reclamation Fund increased by \$25,178.
- ◆ The Youth Conservation Corps Fund increased by \$478,185.
- ◆ The Debt Service Fund decreased by \$1,068,127.
- ◆ The Capital Projects GGRT Fund decreased by \$147,066.

General Fund Budgetary Highlights

The New Mexico State Legislature makes annual appropriations to the Department. Amendments to the appropriated budget require approval by the Budget Division of the Department of Finance and Administration with review by the Legislative Finance Committee. Over the course of the year, the Department adjusts its budget as authorized in the Appropriations Act. The budget adjustments fall into four categories:

- ◆ Supplemental and special appropriations that are reflected in the actual beginning account balances (correcting the estimated amounts in the budget adopted for the fiscal year).
- ◆ Capital Improvement Project appropriations that are budgeted during the year based on legislative appropriations.
- ◆ Budget adjustment requests made during the fiscal year to allow the Department to utilize funds where needed.
- ◆ Budget adjustment requests that increase or decrease other state funds based on actual revenues.

The Governor issued 10 executive orders for fiscal year 2017 for emergency fire suppression activities in the amount of \$7,500,000.

Capital Assets and Debt Administration

At the end of fiscal year 2017, the Department has invested a total of \$161,775,567 in governmental-type activities in a variety of capital assets (fixed assets). This amount represents a net increase (including additions and deductions, excluding depreciations) of \$3,510,964, which is approximately a 2.2% increase over last fiscal year. The major increases in capital assets during the fiscal year were in the areas of buildings and improvements, land improvements, and

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vehicles and automotive. The State Parks Division funds numerous capital projects annually to include various boat ramp extensions, visitor center remodeling, statewide water and wastewater improvements, statewide shelter/picnic table replacements, campground facilities construction and enhancement, and repairs to historic administration buildings and walkways. This is due in part to a concerted effort by the State Parks Division to maintain facilities in a manner that will attract both in-state and out-of-state visitors.

Table A-4
Department's Capital Assets

	(Dollars in Millions)			
	2017	2016	Amount Change	Total % Change
Land	\$ 11.2	\$ 11.2	\$ -	- %
Land improvements	29.9	28.9	1.0	3.5
Buildings and improvements	82.2	79.6	2.6	3.3
Equipment and machinery	14.1	14.2	(0.1)	(0.7)
Furniture and fixtures	0.4	0.4	-	-
Vehicles and automotive	12.3	11.4	0.9	7.9
Data processing equipment	1.3	1.3	-	-
Museum acquisitions	0.5	0.5	-	-
Projects in process	1.5	2.6	(1.1)	(42.3)
Easements and other intangibles	8.2	8.2	-	-
Total assets	\$ 161.6	\$ 158.3	\$ 3.3	2.1 %

The Department has many capital projects in process, several which are tentatively scheduled for completion next fiscal year. More detailed information about the Department's capital assets is presented in Note 7 to the financial statements. Accumulated depreciation for these capital assets is calculated at \$90,823,781.

GASBS No. 34 requires the recording and depreciation of infrastructure assets such as roads, bridges, traffic signals, etc. The Department does not own a material interest in any infrastructure assets.

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Long-Term Debt

The Department's long-term debt was reduced from six outstanding bond issues to one outstanding bond issues. At the end of fiscal year 2017, the amount outstanding on this remaining obligation was \$2.8 million. Detailed information about the Department's long-term debt is presented in Note 9 to the financial statements.

Economic Factors and Next Year's Budget and Rates

The Department's budget is appropriated to the following programs:

- ◆ Energy Conservation and Management
- ◆ Healthy Forest
- ◆ State Parks
- ◆ Mining and Minerals
- ◆ Oil Conservation
- ◆ Program Support

The Department's operating budget for fiscal year 2018 is \$70,861,500 and includes 492 full time equivalents (FTE).

As required by the Accountability in Government Act, fiscal year 2018 was the 17th year the Department has submitted performance based and program budgets. The Department continues to work with the Legislative Finance Committee (LFC) and the State Budget Division to report and streamline measures that are meaningful and useful.

Contacting The Department's Financial Management

This financial report is designed to provide citizens, taxpayers, customers, legislators and investors and creditors with a general overview of the Department's finances and to demonstrate the Department's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact:

New Mexico Energy, Minerals and Natural Resources Department
Financial Services Bureau
1220 South Saint Francis Drive
Santa Fe, New Mexico 87505

Financial Statements

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Net Position
June 30, 2017

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 40,513
Investment in state treasurer general	
Fund investment pool	31,206,368
Restricted cash	543,096
Receivables	
Federal government	12,757,049
Due from other state agencies	1,336,653
Other receivables	16,527
Total current assets	45,900,206
 Noncurrent Assets	
Nondepreciable capital assets	21,429,526
Capital assets, net of accumulated depreciation	49,522,260
Total noncurrent assets	70,951,786
Total assets	\$ 116,851,992

See accompanying notes to financial statements.

State of New Mexico
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Statement of Net Position — continued
June 30, 2017

Liabilities and Net Position

Deficiency in state treasurer general	
Fund investment pool	\$ 2,234,674
Accounts payable	5,365,008
Accrued interest payable	19,239
Due to state general fund	34,421
Due to other state agencies	78,336
Due to local governments	328,849
Accrued payroll	1,427,798
Current portion of compensated absences payable	1,495,150
Current portion of long-term obligations	421,553
Total current liabilities	<u>11,405,028</u>
Noncurrent portion of long-term obligations	<u>2,386,892</u>
Total noncurrent liabilities	<u>2,386,892</u>
Total liabilities	<u>13,791,920</u>
Net Position	
Net investment in capital assets	68,143,341
Restricted for	
Program commitments	35,872,941
Debt service	557,015
Unrestricted	<u>(1,513,225)</u>
Total net position	<u>103,060,072</u>
Total liabilities and net position	<u>\$ 116,851,992</u>

See accompanying notes to financial statements.

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Energy, Mineral, and Natural Resources Department
Statement of Activities
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Functions/Programs	Program Revenue				Net Revenue (Expense) and Changes in Net Position
	Governmental Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental activities					
State parks program	\$ 18,806,115	\$ 5,823,283	\$ 684,399	\$ 1,166,281	\$ (11,132,152)
Healthy forests program	14,060,551	-	8,785,734	64,159	(5,210,658)
Fire disasters	13,707,075	-	8,292,889	-	(5,414,186)
Oil and gas conservation program	7,353,362	-	564,033	-	(6,789,329)
Renewable energy program	6,693,991	-	2,119,499	-	(4,574,492)
Program support	5,024,049	-	811,029	-	(4,213,020)
Mine reclamation program	3,899,198	-	2,603,556	33,230	(1,262,412)
Conservation	3,751,622	-	-	-	(3,751,622)
Interest	167,735	-	-	-	(167,735)
Program expenses - total governmental activities	<u>\$ 73,463,698</u>	<u>\$ 5,823,283</u>	<u>\$ 23,861,139</u>	<u>\$ 1,263,670</u>	<u>(42,515,606)</u>
General revenues and transfers					
General fund appropriations					25,633,734
Reversions					(1,759,692)
Interest					41,208
Other state funds					1,090,025
Gross receipts tax					9,461,725
Conservation taxes					1,633,980
Gasoline tax					200,259
Bond proceeds - severance tax					3,990,545
Inter-agency transfers, net					1,295,231
Proceeds, net of loss on sale of capital assets					12,670
Other revenue					645,803
Total general revenues and transfers					<u>42,245,488</u>
Change in net position					<u>(270,118)</u>
Net position - beginning of year					104,769,579
Restatement					<u>(1,439,389)</u>
Net position - beginning of year, as restated					<u>103,330,190</u>
Net position - end of year					<u>\$ 103,060,072</u>

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Balance Sheet—Government Funds
June 30, 2017

	Major Funds									Total Governmental
	General Fund 19900	Emergency Fire Disaster Fund 21300	State Parks Fund 20010	Oil Reclamation Fund 31100	Abandoned Mine Reclamation Fund 65600	Youth Conservation Corps Fund 01400	Debt Service Fund 30000	Capital Projects GGRT Fund 64600	Nonmajor Governmental Funds	
Assets										
Cash and cash equivalents	\$ 3,768	\$ -	\$ 36,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,513
Investment in state treasurer general fund investment pool	68,842	4,167,598	6,837,047	5,706,523	4,751,697	2,292,600	13,919	5,167,729	2,200,413	31,206,368
Restricted cash	-	-	-	-	-	-	543,096	-	-	543,096
Receivables										
Federal government	4,280,933	7,674,577	800,939	-	-	-	-	-	600	12,757,049
Due from other funds	-	-	34,421	-	-	-	-	-	15,400	49,821
Due from other state agencies	115,633	-	51,405	310,181	-	347,378	-	486,271	25,785	1,336,653
Other receivables	5,007	-	17	-	-	-	-	301	11,202	16,527
Total assets	<u>\$ 4,474,183</u>	<u>\$ 11,842,175</u>	<u>\$ 7,760,574</u>	<u>\$ 6,016,704</u>	<u>\$ 4,751,697</u>	<u>\$ 2,639,978</u>	<u>\$ 557,015</u>	<u>\$ 5,654,301</u>	<u>\$ 2,253,400</u>	<u>\$ 45,950,027</u>
Liabilities										
Deficiency in state treasurer general fund investment pool	\$ 2,234,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,234,674
Accounts payable	1,460,749	800,760	1,194,389	123,397	-	907,401	-	398,816	479,496	5,365,008
Due to other funds	34,421	15,400	-	-	-	-	-	-	-	49,821
Due to state general fund	34,421	-	-	-	-	-	-	-	-	34,421
Due to other state agencies	63,360	8,829	6,147	-	-	-	-	-	-	78,336
Due to local governments	34,404	280,779	13,666	-	-	-	-	-	-	328,849
Accrued payroll	601,179	225,247	421,974	118,609	-	6,273	-	22,413	32,103	1,427,798
Total liabilities	<u>4,463,208</u>	<u>1,331,015</u>	<u>1,636,176</u>	<u>242,006</u>	<u>-</u>	<u>913,674</u>	<u>-</u>	<u>421,229</u>	<u>511,599</u>	<u>9,518,907</u>
Fund Balances										
Restricted	9,811	10,511,160	6,124,398	5,774,698	4,751,697	1,726,304	557,015	5,233,072	1,741,801	36,429,956
Unassigned	1,164	-	-	-	-	-	-	-	-	1,164
Total fund balances	<u>10,975</u>	<u>10,511,160</u>	<u>6,124,398</u>	<u>5,774,698</u>	<u>4,751,697</u>	<u>1,726,304</u>	<u>557,015</u>	<u>5,233,072</u>	<u>1,741,801</u>	<u>36,431,120</u>
Total liabilities and fund balances	<u>\$ 4,474,183</u>	<u>\$ 11,842,175</u>	<u>\$ 7,760,574</u>	<u>\$ 6,016,704</u>	<u>\$ 4,751,697</u>	<u>\$ 2,639,978</u>	<u>\$ 557,015</u>	<u>\$ 5,654,301</u>	<u>\$ 2,253,400</u>	<u>\$ 45,950,027</u>

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Reconciliation of the Balance Sheet—Governmental Funds
to the Statement of Net Position
June 30, 2017

Total fund balance - governmental funds (governmental fund balance sheet)		\$ 36,431,120
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of capital assets	\$ 161,775,567	
Accumulated depreciation	<u>(90,823,781)</u>	
Total capital assets		70,951,786
Long-term and certain other liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term and other liabilities at year end consist of:		
Bonds payable	(2,808,445)	
Accrued interest payable	(19,239)	
Compensated absences payable	<u>(1,495,150)</u>	
Total long-term and other liabilities		<u>(4,322,834)</u>
Net position of governmental activities (statement of net position)		<u>\$ 103,060,072</u>

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues, Expenditures, and
Changes in Fund Balances—Governmental Funds
June 30, 2017

	Major Funds										
	General					Youth			Nonmajor		Total
	Fund 19900	Emergency Fire Disaster Fund 21300	State Parks Fund 20010	Oil Reclamation Fund 31100	Abandoned Mine Reclamation Fund 65600	Conservation Corps Fund 01400	Debt Services Fund 30000	Capital Projects GGRT Fund 64600	Governmental Funds	Governmental	
Revenues											
Federal funds	\$ 14,937,581	\$ 8,292,889	\$ 1,850,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,659	\$ 25,124,809	
Gross receipts tax	-	-	-	-	-	3,942,697	-	5,519,028	-	9,461,725	
Lease and rental income	-	-	3,241,837	-	-	-	-	-	-	3,241,837	
Conservation taxes	-	-	-	1,633,980	-	-	-	-	-	1,633,980	
Park admissions	32,179	-	1,455,872	-	-	-	-	-	-	1,488,051	
Other state funds	-	-	-	-	-	-	-	-	1,090,025	1,090,025	
Licenses and permits	-	-	498,825	-	-	-	-	-	-	498,825	
Concession income	-	-	317,462	-	-	-	-	-	-	317,462	
Boating fees	-	-	277,108	-	-	-	-	-	-	277,108	
Gasoline tax	-	-	-	-	-	-	-	-	200,259	200,259	
Interest	-	-	6,371	-	25,178	-	-	9,595	64	41,208	
Other	127,833	6,106	241,558	224,071	-	12,928	-	-	33,308	645,804	
Total revenues	<u>15,097,593</u>	<u>8,298,995</u>	<u>7,889,713</u>	<u>1,858,051</u>	<u>25,178</u>	<u>3,955,625</u>	<u>9,595</u>	<u>5,519,028</u>	<u>1,367,315</u>	<u>44,021,093</u>	
Expenditures											
Current											
State parks program	-	-	15,009,058	-	-	-	2,036,806	-	250,640	17,296,504	
Healthy forests program	12,612,138	-	-	-	-	-	-	-	420,820	13,032,958	
Fire disasters	-	12,705,315	-	-	-	-	-	-	-	12,705,315	
Oil and gas conservation program	2,676,498	-	-	4,139,455	-	-	-	-	-	6,815,953	
Renewable energy program	2,903,854	-	-	-	-	-	-	-	3,300,917	6,204,771	
Program support	4,717,377	-	-	-	-	-	-	-	-	4,717,377	
Mine reclamation program	3,094,896	-	-	-	-	-	-	-	519,818	3,614,714	
Conservation	-	-	-	-	-	3,477,440	-	-	-	3,477,440	
Capital outlay	97,389	-	1,166,281	270,001	-	-	1,690,144	714,519	-	3,938,334	
Debt service - principal	-	-	-	-	-	-	2,789,519	29,408	-	2,818,927	
Debt service - interest	-	-	-	-	-	-	127,076	59,814	-	186,890	
Debt service - miscellaneous	-	-	-	-	-	-	11,049	-	-	11,049	
Total expenditures	<u>26,102,152</u>	<u>12,705,315</u>	<u>16,175,339</u>	<u>4,409,456</u>	<u>-</u>	<u>3,477,440</u>	<u>2,927,644</u>	<u>3,816,172</u>	<u>5,206,714</u>	<u>74,820,232</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>(11,004,559)</u>	<u>(4,406,320)</u>	<u>(8,285,626)</u>	<u>(2,551,405)</u>	<u>25,178</u>	<u>478,185</u>	<u>(2,918,049)</u>	<u>1,702,856</u>	<u>(3,839,399)</u>	<u>(30,799,139)</u>	

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues, Expenditures, and
Changes in Fund Balances—Governmental Funds — continued
June 30, 2017

	Major Funds								Nonmajor Governmental Funds	Total Governmental
	General Fund 19900	Emergency Fire Disaster Fund 21300	State Parks Fund 20010	Oil Reclamation Fund 31100	Abandoned Mine Reclamation Fund 65600	Youth Conservation Corps Fund 01400	Debt Services Fund 30000	Capital Projects GGRT Fund 64600		
Other Financing Sources (Uses)										
Inter-agency transfers - state general fund appropriation										
Regular	10,071,534	-	8,062,200	-	-	-	-	-	-	18,133,734
Special	-	7,500,000	-	-	-	-	-	-	-	7,500,000
Intra-agency transfers										
Transfer in	972,658	-	-	-	-	-	1,849,922	-	-	2,822,580
Transfer out	-	-	(550,147)	(344,897)	-	-	-	(1,849,922)	(77,614)	(2,822,580)
Inter-agency transfers - reversions	(99,901)	(1,658,136)	-	-	-	-	-	-	(1,655)	(1,759,692)
Inter-agency transfers - severance tax	-	-	-	-	-	-	-	-	3,990,545	3,990,545
Inter-agency transfers - other										
Transfer in	-	-	1,232,124	-	-	-	-	-	-	1,232,124
Inter-agency other financing sources - reversions	63,107	-	-	-	-	-	-	-	-	63,107
Proceeds from sale of capital assets	6,975	-	34,864	-	-	-	-	-	-	41,839
Total other financing sources (uses)	<u>11,014,373</u>	<u>5,841,864</u>	<u>8,779,041</u>	<u>(344,897)</u>	<u>-</u>	<u>-</u>	<u>1,849,922</u>	<u>(1,849,922)</u>	<u>3,911,276</u>	<u>29,201,657</u>
Net change in fund balances	<u>9,814</u>	<u>1,435,544</u>	<u>493,415</u>	<u>(2,896,302)</u>	<u>25,178</u>	<u>478,185</u>	<u>(1,068,127)</u>	<u>(147,066)</u>	<u>71,877</u>	<u>(1,597,482)</u>
Fund balances - beginning of year	1,161	9,075,616	5,630,983	10,110,389	4,726,519	1,248,119	1,625,142	5,380,138	1,669,924	39,467,991
Restatement	-	-	-	(1,439,389)	-	-	-	-	-	(1,439,389)
Fund balances - beginning of year, as restated	<u>1,161</u>	<u>9,075,616</u>	<u>5,630,983</u>	<u>8,671,000</u>	<u>4,726,519</u>	<u>1,248,119</u>	<u>1,625,142</u>	<u>5,380,138</u>	<u>1,669,924</u>	<u>38,028,602</u>
Fund balances - end of year	<u>\$ 10,975</u>	<u>\$ 10,511,160</u>	<u>\$ 6,124,398</u>	<u>\$ 5,774,698</u>	<u>\$ 4,751,697</u>	<u>\$ 1,726,304</u>	<u>\$ 557,015</u>	<u>\$ 5,233,072</u>	<u>\$ 1,741,801</u>	<u>\$ 36,431,120</u>

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Reconciliation of the Revenues, Expenditures, and Changes in Fund Balances—
Governmental Funds to the Statement of Activities
June 30, 2017

Net changes in fund balances - total governmental funds	
(statement of revenues, expenditures, and changes in fund balances)	\$ (1,597,482)
Amounts reported for governmental activities in the statement of activities are different because:	
In the statement of activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid). The decrease in the liabilities for the fiscal year was:	76,322
Repayment of bond and note principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net assets and does not affect the statement of activities. Bond and note payments during the current fiscal year were:	2,818,927
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrued, regardless of when it is due. The additional interest reported in the statement of activities is the net result of two factors: accrued interest on bonds and notes payable. The decrease in the liability for the fiscal year was:	19,155
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:	
Capital outlay	\$ 3,938,334
Depreciation expense	<u>(5,496,205)</u>
Excess of depreciation expense over capital outlay	(1,557,871)
The statement of activities reports the loss on the sale of equipment, while the statement of revenues, expenditures and changes in fund balance reports the proceeds. The reconciling amount is the difference:	<u>(29,169)</u>
Change in net position of governmental activities (statement of activities)	<u>\$ (270,118)</u>

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund
Year Ended June 30, 2017

	General Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 27,000	\$ 27,000	\$ 32,179	\$ 5,179
Federal funds	21,584,500	24,769,183	14,937,581	(9,831,602)
State general fund appropriation				
Regular	10,071,100	10,071,100	10,071,534	434
Other financing sources	1,161,400	1,161,400	972,658	(188,742)
Proceeds from sale of capital assets	-	-	6,975	6,975
Other income	-	-	127,833	127,833
Inter-agency other financing source - reversion	-	-	63,107	63,107
Total revenues	\$ 32,844,000	\$ 36,028,683	26,211,867	\$ (9,816,816)
Expenditures				
Personal services and benefits	\$ 14,710,000	\$ 16,634,736	15,107,593	\$ 1,527,143
Contractual services	6,928,100	7,049,200	2,200,669	4,848,531
Other costs	11,205,900	12,344,747	8,793,890	3,550,857
Total expenditures	\$ 32,844,000	\$ 36,028,683	26,102,152	\$ 9,926,531
Excess (deficiency) of revenues over (under) expenditures and other financing sources			109,715	
GAAP Basis Reconciliation				
Reversions			(99,901)	
Net change in fund balance			\$ 9,814	

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund
Year Ended June 30, 2017

	Emergency Fire Disaster Fund			Variance From Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	
	Original	Final		
Revenues				
Federal funds	\$ -	\$ -	\$ 8,292,889	\$ 8,292,889
State general fund appropriation				
Special	7,500,000	7,500,000	7,500,000	-
Other income	-	-	6,106	6,106
Fund balance	-	8,751,887	-	(8,751,887)
Total revenues	<u>\$ 7,500,000</u>	<u>\$ 16,251,887</u>	<u>15,798,995</u>	<u>\$ (452,892)</u>
Expenditures				
Personal services and benefits	\$ 1,500,000	\$ 2,294,880	1,271,721	\$ 1,023,159
Other costs	6,000,000	13,957,007	11,433,594	2,523,413
Total expenditures	<u>\$ 7,500,000</u>	<u>\$ 16,251,887</u>	<u>12,705,315</u>	<u>\$ 3,546,572</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			3,093,680	
GAAP Basis Reconciliation				
Reversions			<u>(1,658,136)</u>	
Net change in fund balance			<u>\$ 1,435,544</u>	

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of the Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
State Parks Fund
Year Ended June 30, 2017

	State Parks Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 5,029,700	\$ 5,029,700	\$ 5,791,104	\$ 761,404
Federal funds	3,137,300	3,564,500	1,850,680	(1,713,820)
State general fund appropriation				
Regular	8,062,200	8,062,200	8,062,200	-
Tax revenue	300,000	300,000	17,084	(282,916)
Other financing sources	1,000,000	1,000,000	1,232,124	232,124
Proceeds from sale of capital assets	22,700	22,700	34,864	12,164
Interest	-	-	6,371	6,371
Other income	129,100	129,100	224,474	95,374
Fund balance	<u>2,407,600</u>	<u>2,407,600</u>	<u>-</u>	<u>(2,407,600)</u>
Total revenues	<u>\$ 20,088,600</u>	<u>\$ 20,515,800</u>	<u>17,218,901</u>	<u>\$ (3,296,899)</u>
Expenditures				
Personal services and benefits	\$ 11,404,000	\$ 11,404,000	10,163,626	\$ 1,240,374
Contractual services	542,800	970,000	318,563	651,437
Other costs	7,555,600	7,555,600	5,693,150	1,862,450
Other financing uses	<u>586,200</u>	<u>586,200</u>	<u>550,147</u>	<u>36,053</u>
Total expenditures	<u>\$ 20,088,600</u>	<u>\$ 20,515,800</u>	<u>16,725,486</u>	<u>\$ 3,790,314</u>
Net change in fund balance			<u>\$ 493,415</u>	

*P742 Parks and Recreation is the only appropriation level code in the fund.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of the Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Oil Reclamation Fund
Year Ended June 30, 2017

	Oil Reclamation Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax revenue	\$ 4,000,000	\$ 4,000,000	\$ 1,633,980	\$ (2,366,020)
Other financing sources	-	-	-	-
Other income	-	-	224,071	224,071
Fund balance	<u>4,262,100</u>	<u>4,262,100</u>	<u>-</u>	<u>(4,262,100)</u>
Total revenues	<u>\$ 8,262,100</u>	<u>\$ 8,262,100</u>	<u>1,858,051</u>	<u>\$ (6,404,049)</u>
Expenditures				
Personal services and benefits	\$ 3,817,900	\$ 3,817,900	2,979,859	\$ 838,041
Contractual services	3,822,900	3,472,900	1,049,462	2,423,438
Other costs	253,800	603,800	380,135	223,665
Other financing uses	<u>367,500</u>	<u>367,500</u>	<u>344,897</u>	<u>22,603</u>
Total expenditures	<u>\$ 8,262,100</u>	<u>\$ 8,262,100</u>	<u>4,754,353</u>	<u>\$ 3,507,747</u>
Net change in fund balance			<u>\$ (2,896,302)</u>	

*P744 Oil Conservation is the only appropriation level code in the fund.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of the Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Youth Conservation Corps Fund
Year Ended June 30, 2017

	Youth Conservation Corps Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax revenue	\$ 3,800,000	\$ 3,800,000	\$ 3,942,697	\$ 142,697
Other income	-	-	12,928	12,928
Fund balance	<u>875,800</u>	<u>1,125,800</u>	-	<u>(1,125,800)</u>
Total revenues	<u>\$ 4,675,800</u>	<u>\$ 4,925,800</u>	<u>3,955,625</u>	<u>\$ (970,175)</u>
Expenditures				
Personal services and benefits	\$ 170,600	\$ 170,600	167,357	\$ 3,243
Contractual services	4,267,000	4,517,000	3,107,812	1,409,188
Other costs	<u>238,200</u>	<u>238,200</u>	<u>202,271</u>	<u>35,929</u>
Total expenditures	<u>\$ 4,675,800</u>	<u>\$ 4,925,800</u>	<u>3,477,440</u>	<u>\$ 1,448,360</u>
Net change in fund balance			<u>\$ 478,185</u>	

*P688 Youth Conservation Corps. is the only appropriation level code in this fund.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2017

1) Definition of Reporting Entity

On July 1, 1987, the Energy, Minerals, and Natural Resources Department (the “Department”) was formed by Section 95A-1 through 95A-7, 1978 NMSA. The basic function of the Department is to maintain responsibility for the protection, preservation and proper utilization of extractive and renewable resources residing within the state. These include, but are not limited to, petroleum, natural gas, coal, uranium, potash, timber, soils and wildlife. The Department administers programs directed toward the promotion of energy conservation, outdoor recreation and natural resources planning. The Department does not have any component units.

The chief executive of the Department is the Cabinet Secretary, who is appointed by the Governor of New Mexico and is a member of the Governor’s cabinet. The Department is a “department” of the executive branch and these financial statements include all funds and activities over which the Department Cabinet Secretary has oversight responsibility.

Even though the Governor appoints the Department Cabinet Secretary, the Cabinet Secretary has decision-making authority, the power to designate management, the responsibility to significantly influence operations and is primarily accountable for fiscal matters.

The Department is part of the primary government of the State of New Mexico, and its financial data is included with the financial data in the State of New Mexico’s Comprehensive Annual Financial Report. These financial statements present financial information that is attributable to the Department and does not purport to present the financial position of the State of New Mexico.

2) Summary of Significant Accounting Policies

Financial Reporting Entity

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

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2017

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the Department as a whole) and fund financial statements. The reporting model focus is on either the Department as a whole or major individual fund (within the fund financial statements). Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as governmental activities. In the Government-Wide Statement of Net Position, the governmental activities column is presented on a consolidated basis by column, and is reflected on a full accrual, economic resources basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost according to functional category, which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function. Inter-fund balances have been eliminated in the government-wide financial statements.

The net cost (by function) is normally covered by general revenues (intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Department as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The governmental fund statements are presented on a current financial resource and modified accrual basis of accounting. This presentation is deemed appropriate to (1) demonstrate legal compliance, (2) demonstrate the source and use of liquid resources, and (3) demonstrate how the Department's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column on the government-wide presentation.

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

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2017

When an expense is incurred for purposes for which both restricted and unrestricted net positions are available, the Department first uses restricted resources, then unrestricted resources.

Basis of Presentation – Fund Accounting

The accounts of the Department are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are summarized by type in the accompanying financial statements. The following fund types are used by the Department:

Governmental Funds—All governmental fund types are accounted for on a spending or financial flow measurement focus. Only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of available spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

Due to their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

The major governmental funds presented in these financial statements include the General Fund, the Emergency Fire Disaster Fund, the State Parks Fund, the Oil Reclamation Fund, the Abandoned Mine Reclamation Fund, the Youth Conservation Corps Fund, the Debt Service Fund, and the Capital Projects GGRT Fund.

General Fund—The General Fund (19900) is the operating fund of the Department. It is used to account for all operating activities of the Department, except those requiring other governmental fund types. It is funded primarily through the State of New Mexico Appropriations Act. This is a major fund. Included in the General Fund are:

- Energy Efficiency – reverting
- Forestry – reverting

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2017

- Mine Reclamation Program – reverting
- Voluntary Compliance (Oil & Gas Conservation) – reverting
- Program Support – reverting

Additional funds administered by the Department that do not qualify as a special revenue fund and are included in the General Fund is the Boat Suspense Fund (77300), a non-reverting fund established by 66-12-6.1(H) NMSA 1978. This fund collects the excise tax imposed upon the sale of every boat required to be registered in the state. At the end of each month, 50% of the tax is transferred to the State Parks Fund, a major governmental fund, and the balance is transferred to the State General Fund.

Special Revenue Funds—Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Energy Conservation and Management Division

Petroleum Violation Escrow Fund (31600)—Stripper Well – Petroleum Violation Escrow Fund (non-reverting) was established to account for the State of New Mexico’s proportionate share of the Petroleum Violation Escrow Funds (oil overcharge monies) pursuant to the 1983 Further Continuing Appropriations Act, Public Law No. 970-377, enacted on December 20, 1982. Funds received are to be utilized for the purpose of funding energy conservation projects in public and nonpublic schools and hospitals in New Mexico, for promoting the introduction of solar energy measures to residential buildings through reduction of interest rates charged by banks, and for demonstrating and promoting energy conservation technology to residences and small businesses. The Department has special revenue funds for the following petroleum violation escrow account: Stripper Well.

Energy Efficiency Assessment Revolving Fund (20150)—The Energy Efficiency Assessment Revolving Fund (non-reverting) was established in accordance with Section 6, Chapter 171, Laws of 2007. The fund consists of appropriations, gifts, grants, donations and bequests made to the fund and reimbursements of costs incurred by the Department in performing energy efficiency assessments pursuant to the Energy Efficiency and Renewable Energy Bond Act. Income from the fund is credited to the fund and money in the fund at year-end is not revertible and nontransferable to any other fund.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2017

Oil Conservation Division

Oil Reclamation Fund (31100)—The Oil Reclamation Fund (non-reverting), established in accordance with Section 70-2-37, NMSA, 1978 Compilation, provides funds for the plugging of dry and abandoned oil wells. The fund was originally allocated a percentage of the oil conservation tax. The tax revenues are used to award performance contracts to independent contractors. This is a major fund.

Water Quality Permit Fees Fund (40120)—The Water Quality Permit Fees Fund was established in accordance with Section 74-6-5, NMSA, 1978 Compilation, to issue water quality permits for the discharge of any water contaminant or for the disposal or reuse of septage or sludge.

Forestry Division

Emergency Fire Disaster Fund (21300)—The Emergency Fire Disaster Fund (reverting) was established in accordance with Section 68-2-18, NMSA, 1978 Compilation, to account for the operations of the State Forestry and Resources Division in the execution of emergency fire suppression. This is funded from the Governor's contingency fund. This is a major fund.

Forest Land Protection Fund (32200)—The Forest Land Protection Fund (non-reverting) was established in accordance with Section 68-2-28, NMSA, 1978 Compilation.

Conservation Planting Revolving Fund (32100)—The Conservation Planting Revolving Fund (non-reverting) was established in accordance with Section 68-2-21, NMSA, 1978 Compilation, to account for the collection and payment to the State's general fund of the proceeds from the sale of tree seedlings to New Mexican landowners for conservation plantings.

Inmate Work Camp Fund (95600)—The Inmate Work Camp Fund (non-reverting) was established in accordance with Section 33-13-1 to 33-13-8, NMSA, 1978 Compilation, to provide inmate labor for natural resource work planned by the forestry division.

State Parks Division

State Parks Fund (20010)—The Parks Fund (non-reverting) was established to account for monies derived from the OPERATION of state park and recreation areas or from governmental gross receipts tax distributions pursuant to Section 70106.38 NMSA 1978 appropriated to the Department. This is a major fund.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2017

Motor Boat Fuel Tax Fund (30900)—The Motor Boat Fuel Tax Fund (non-reverting) was established in accordance with Section 16-2-19.1, NMSA, 1978 Compilation, to account for ongoing financing, construction and maintenance for motor boat facilities throughout the State. Financing is provided through distribution of gasoline taxes.

Mining and Minerals Division

Abandoned Mine Reclamation Fund (65600)—The Abandoned Mine Reclamation Fund (non-reverting) was established in accordance with Section 69-25B-4, NMSA, 1978 Compilation, to retain a portion of the reclamation fees collected in an interest-bearing account to be used after August 3, 1992, for abandoned mine and land reclamation projects. This is a major fund.

Surface Mining Penalty Fund (32000)—The Surface Mining Penalty Fund (non-reverting) was established in accordance with Section 69-25A-22, NMSA, 1978 Compilation, as an escrow account for penalties assessed under the Surface Mining Act, which are contested by persons charged with violations of the Act. Proposed penalty amounts are deposited to this fund until the penalty case is adjudicated, at which time such amounts are transferred to the Surface Mining Permit Fees Fund or returned to the depositor.

Surface Mining Permit Fees Fund (31900)—The Surface Mining Permit Fees Fund (non-reverting) was established in accordance with Section 69-25A-10, NMSA, 1978 Compilation, to account for fees accompanying applications for surface coal mining and reclamation permits pursuant to the Surface Mining Act. Fees collected are appropriated for expenditures in the General Fund for administration of the Surface Mining Act.

New Mexico Mining Act Fund (56600)—The New Mexico Mining Act Fund (non-reverting) was established in accordance with Section 69-36-1, NMSA, 1978 Compilation, to promote responsible utilization and reclamation of lands affected by exploration, mining or the extraction of minerals that are vital to the welfare of New Mexico.

New Mexico Mining Act Penalty Fund (73100)—The New Mexico Mining Act Penalty Fund (non-reverting) was established in accordance with Section 69-36-19, NMSA, 1993, to establish a fund in order to properly deposit fines and penalties collected according to the act.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2017

Office of the Secretary

Youth Conservation Corps Fund (01400)—The Youth Conservation Corps (YCC) fund (non-reverting) was established in accordance with Section 9-5B-1, NMSA, 1978 Compilation, to provide a process to employ young persons in projects to conserve New Mexico’s natural resources and provide community benefits of lasting value. The monies are received according to the Laws of 1994, Chapter 145, which states that, “A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the Energy, Minerals, and Natural Resources Department in an amount equal to 25% of the net receipts attributable to the governmental gross receipts tax. 40% of the distribution is appropriated to the Department to implement the provisions of the New Mexico Youth Conservation Corps Act, and 60% of the distribution is appropriated to the Department for state park and recreation area capital improvements, including the costs of planning, engineering, design, construction, renovation, repair, equipment and furnishings.” This is a major fund.

Capital Projects Funds—Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Park and Recreation Division

Capital Projects (64600)—The Capital Projects - GGRT Fund (non-reverting) was established by law to account for financing resources to be used for improving roads; purchasing equipment; and developing, improving and acquiring capital facilities. This fund is financed by governmental gross receipts taxes and federal funds. This is a major fund.

Capital Projects GF/STB (50900)—The Capital Projects Fund (non-reverting) was established to account for financing resources to be used for the acquisition of capital assets as outlined by state law. The fund was created pursuant to Laws of 1995 and is funded primarily by state general fund appropriations and debt issuances of severance tax bonds.

Capital Projects Fund (89200)—The Capital Projects Fund was established to track severance tax funded capital projects that were appropriated in Laws of 2010 and future years.

General Fund Capital Outlay (93100)—The General Fund Capital Outlay fund (non-reverting) was established to account for upgrades and infrastructure improvements at state parks. The fund was created pursuant to Laws of 2015 and funded with a general fund appropriation of \$250,000.

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Debt Service Fund (30000)—The Debt Service Fund is used to account for financial resources set aside to meet current and future debt service requirements as required by the 1997A and 1997B Series bond issuances, 1998A and 1998B Series bond issuances, 2001 Series bond issuances, and 2003 Series bond issuance. This is a major fund.

Fiduciary Funds—Fiduciary Funds include trust and agency funds, which are used to account for assets held by the Department in the capacity of trustee or agent for individuals, private organizations, other governmental entities and/or other funds.

These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. During fiscal year ended June 30, 2017, the Department did not have any fiduciary funds.

The following funds did not have activity to report during fiscal year ended June 30, 2017.

- *Water Quality Suspense Fund (Fund 40110)*
- *Boat Suspense Fund (Fund 77300)*
- *ARRA (Fund 89000)*
- *Governmental Gross Receipts Tax Suspense (Fund 77400)*
- *Oil Disposition Holding (Fund 89100)*

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Department gives (or receives) value without directly receiving (or giving) equal value in exchange, include gross receipts taxes, grants and appropriations. On an accrual basis, revenue from gross receipts taxes is recognized in the fiscal year for which the taxes are collected. Revenue from grants and appropriations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

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Governmental fund types follow the modified accrual basis of accounting for financial statement purposes. Under the modified accrual basis of accounting, revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual — that is, when they become both measurable and available to finance expenditures of the fiscal period (available meaning collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, typically 60 days).

Revenues from grants that are restricted for specific uses are recognized as revenues and as receivables when the related costs are incurred. Interest earned is accrued currently by the appropriate funds. Contributions, gross receipts tax and other monies held by other state and local agencies are recorded as a receivable at the time the money is made available to the specific fund. All other revenues are recognized when they are received and are not susceptible to accrual.

Expenditures, other than vacation, compensatory and sick pay, are recorded when they are incurred. Expenditures charged to federal programs are recorded utilizing the cost principles prescribed or permitted by the various funding sources. Interest expense is recognized when paid.

Budgets and Budgetary Accounting

Single Year Budget

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

The Department submits a proposed budget to the New Mexico State Legislature for the fiscal year commencing the following July 1. The State Legislature must approve the budget prior to its legal enactment. The expenditures and encumbrances of each category may not legally exceed the budget for that category. Budgets are controlled at the “category” level within activities (personnel services, employee benefits, etc.). The legal level of budgetary control is at the appropriation program level.

Any adjustment to the budget must be submitted to and approved by State Budget Division in the form of a budget adjustment request.

The budget is adopted on the modified accrual basis of accounting, according to statute Chapter 114, Section 3; however, accounts payable that are not recorded in a timely manner (before the statutory fiscal year-end deadline) will not be paid from the current year appropriation, and they are thus not recorded as a budgetary expenditure. Instead, they must be paid out of the next year’s budget. This budgetary basis is not consistent with generally accepted accounting principles (GAAP).

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It is effective for fiscal years beginning July 1, 2004. Balances remaining at the end of the fiscal year from appropriations made from the State General Fund shall revert to the appropriate fund, unless otherwise indicated in the appropriations act or otherwise provided by law.

Most appropriations made to the Department lapse at year-end and revert to the original funding source. Pursuant to the General Appropriation Act of 2006 (Laws of 2006, Chapter 114, Section 3.M), the budgetary basis was converted to the modified accrual basis of accounting, i.e. GAAP basis, beginning with fiscal year 2006 appropriations.

Multi-Year Budget

Each year the Legislature approves multiple year appropriations, which the State considers as continuing appropriations. The Legislature authorizes these appropriations for two to five years; however, it does not identify the authorized amount by fiscal year. Consequently, the appropriation is budgeted in its entirety the first year the Legislature authorizes it. The unexpended portion of the budget is carried forward as the next year's beginning budget balance until either the project period has expired or the appropriation has been fully expended. The budget presentations in these financial statements are consistent with this budgeting methodology.

The Abandoned Mine Reclamation Fund, a major special revenue fund, does not have a legally adopted budget.

Modified Accrual

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to Governmental Accounting Standards Board Statement No. 33 (GASB 33), Accounting and Financial Reporting for Nonexchange Transactions, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements, including time requirements, are met.

Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits and all highly liquid investment instruments with original state maturities of three months or less.

Investments in State Treasurer General Fund Investment Pool/Deficiency in State General Fund Investment Pool

Investments consists of investments with the New Mexico State Treasurer's Office State General Fund Investment Pool. A Schedule of State General Fund Investment Pool and

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Bank Accounts with the State Treasurer is included in the Other Supplementary Information section of the report.

Federal Grants Receivable

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

Interfund and Interagency Transactions

During the year, the Department makes various transfers of monies to fund debt service payments, capital projects and to reimburse the General Fund for costs incurred on behalf of other funds. Transfers which, because of budgetary or legal restrictions, must be expended by funds other than the fund initially receiving the revenue, are recorded as operating transfers in (out) under the other financing sources (uses) category. These transactions are eliminated in the statement of activities.

Capital Assets

Capital assets are recorded at historical cost and depreciated over their estimated useful lives (with no salvage value). Donated capital assets are recorded at their estimated fair value at the date of donation. Additions, improvements and other capital outlays exceeding \$5,000 that significantly extend the useful life of an asset are capitalized according to Section 12-6-10 NMSA 1978. Other costs incurred for repairs and maintenance are expensed as incurred.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives in years:

Intangibles	5 years
Land improvements	20 years
Buildings and improvements	25 years
Furniture and fixtures	5-10 years
Vehicles and automotive	5 years
Equipment and machinery	3-10 years
Data processing equipment	3-5 years

The Department capitalizes computer software, whether purchased or developed internally, in accordance with guidelines provided by the GSD Rule NMAC Chapter 20,

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Part 1, Sections 2.20.1.9C(5) and 2.20.1.10C, and FASB 86 accounting principles. Library and museum acquisitions are considered inexhaustible assets and therefore are not depreciated.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Department did not have any items that qualified for reporting in this category as of June 30, 2017.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Department did not have any items that were required to be reported in this category as of June 30, 2017.

Compensated Absences

Vacation, compensatory and sick time is reported as a liability in the government-wide financial statements, with expenses being reported during the period that leave is accrued. The fund financial statements report expenditures during the period that employees are actually paid, or when compensated absences are liquidated with expendable financial resources from the operational portion of state general fund appropriations. Employees are entitled to accumulate annual leave at a graduated rate based on years of service. Accrued vacation up to 240 hours is recorded in the Statement of Net Position at 100% of the employee's hourly wage. In addition, accrued sick leave over 600 and up to 720 hours less the amount classified as current is recorded in the Statement of Net Position at 50% of the employee's hourly wage. Compensatory time is accrued at a rate of one and one-half hours for each hour of employment for which overtime compensation is required for those employees covered by the Fair Labor Standards Act (FLSA). Employees exempt from coverage by FLSA earn one hour of compensatory time for each overtime hour. The accrual for compensated absences is calculated at pay rates in effect at June 30, 2017, and includes direct and incremental salary related payments, such as the employees' share of social security taxes.

Reversions

Section 6-5-10 NMSA 1978 requires that all unreserved undesignated fund balances in reverting funds and accounts as of June 30, shall revert by September 30, to the general fund. Historically, the Department of Finance and Administration's (DFA) Year-End Deadlines policy (commonly referred to as 'closing instructions') required state agencies

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to record reversions to the state general fund not settled by June 30, to the “Due to State General Fund” liability account (234900) as of June 30, of each fiscal year end. The historical policy required state agencies to execute a transfer in the subsequent fiscal year to relieve the amount “Due to State General Fund” and reduce the agency’s “Investment in State General Fund Investment Pool.”

Pursuant to DFA’s addenda to accounting policy statement four – custodial funds dated July 14, 2017, DFA adopted a change of accounting policy applicable to all state agencies in fiscal year 2017 for amounts reverted to the state general fund. Under the new policy, DFA requires state agency reversions to the state general fund to be accounted for as both a reversion and a reduction in the reverting agency’s “Investment in State General Fund Investment Pool” as of June 30, using the State’s adjustment period, if the entry was processed by September 30, 2017. In accordance with the new policy, no “Due to State General Fund” liability is reported in the Department’s financial statements as of June 30, 2017, because the Department’s “Investment in State General Fund Investment Pool” balance has been reduced by the amount reverted to the state general fund.

Risk Management

The Department, as a “State Agency” defined in the New Mexico Tort Claims Act, is insured through the Risk Management Division of the State of New Mexico. The Department pays annual premiums to the Risk Management Division for various coverages. Please refer to Note 19 for additional information.

Net Position

The government-wide statements utilize a net position presentation categorized as follows:

Net investment in capital assets—This category reflects the portion of net position that are associated with capital assets less outstanding capital asset related debt.

Restricted net position—For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position used are imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position—This category reflects net position of the District not restricted for any project or other purpose.

Fund Balances

In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, committed, assigned or unassigned. Restricted represents those

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portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches of the State. Assigned fund balance is constrained by the Legislature's and Executive Branch's intent to be used for specific purposes or, in some cases, by legislation. See Note 20 for additional information about fund balances.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the State's policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the State's policy to spend committed resources first.

3) PVE Fund Grant Expenditures

Various grant programs allocate expenditures to the Petroleum Violation Escrow (PVE) accounts included as cost centers in the General Fund and as Special Revenue Funds. These expenditures are included in the General Fund and within the Combined Special Revenue Funds. However, these expenditures have not been included within the accompanying Supplemental schedule of expenditures of federal awards because of the unique nature of these funds. Revenues included in the PVE Funds are derived from interest earned on deposits with the state treasurer recorded as other state funds and federal draw-downs from the U.S. Department of Energy. During the current fiscal year, the PVE accounts did not incur any expenditures.

4) State General Fund Investment Pool

Compliant with statute 6-10-3 (NMSA 1978), and to optimize state cash management and investment practices, funds of various state agencies are deposited in the State General Fund Investment Pool (SGFIP). This pool is managed by the New Mexico State Treasurer's Office (STO). Claims on the SGFIP are reported as financial assets by the various agencies investing in the SGFIP.

Agency claims against the SGFIP and fiduciary resources held at STO to fulfill those claims were not reconciled from the inception of SHARE (the State's centralized accounting system), in July 2006 through January 2013, which caused uncertainty as to

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the validity of the claims and the ability of fiduciary resources to fulfill those claims. As a result of business process and systems configuration changes made during the Cash Management Remediation Project Phase I, the Department of Finance and Administration's Financial Control division began reconciling transactional activity reported by the State's fiscal agent bank to the SHARE general ledger on a point-forward basis beginning February 1, 2013. In March 2015, the Financial Control Division implemented a reconciliation process that compares statewide agency claims against the resources held in the SGFIP at STO. This process is known as the claims to resources reconciliation.

The State Controller indicated on August 11, 2017, 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.

The Department has established daily and monthly procedures that mitigate the risk of misstatement of the Department's balances within the Pool.

5) Interest in the State General Fund Investment Pool

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

At June 30, 2017, the Department had the following invested in the State General Fund Investment Pool:

Governmental funds - state general fund investment pool	\$ <u>28,971,694</u>
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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.

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For additional GASBS No. 40 and GASBS No. 72 disclosure information regarding cash held by the New Mexico State Treasurer, the reader should see the separate audit report for the New Mexico State Treasurer’s Office for the fiscal year ended June 30, 2017.

The state treasurer issues separate financial statements, which disclose the collateral pledged to secure these deposits, categories of risk involved and the market value of purchased investments, which may differ from the cash deposited by the Department (refer to Schedule 1 – Schedule of State Government Fund Investment Pool and Bank Accounts.)

6) Cash and Cash Equivalents and Restricted Cash

The Department utilizes bank accounts to deposit revenue from its various locations in order to transfer the funds into its accounts with the state treasurer. The Department’s cash is held by agents of the Department in the Department’s name. Monies held in restricted cash are the reserves required for the Debt Service Fund.

Account Name	Type	Balances June 30, 2017
General Fund		
Petty cash	Petty cash accounts	\$ 2,650
Other cash	Other cash accounts	1,118
Special Revenue Funds		
Cash in bank	Cash in bank accounts	17,045
Petty cash	Petty cash accounts	17,200
Other cash	Other cash accounts	2,500
Debt Service Funds		
NM Finance Authority	Bank Accounts	543,096
Governmental funds cash and cash equivalents		\$ 583,609

Custodial credit risk is the risk that in the event of the failure of a counterparty, the Nation will not be able to recover the value of its bank deposits. Deposits are exposed to custodial credit risk if they are uninsured and uncollateralized. The Department’s formal policy relating to custodial credit risk on its deposits requires that all funds are collateralized at a minimum level of 50%.

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At June 30, 2017, the carrying amount of the Department's deposits was \$17,045 and the bank balances were \$42,774 and cash on hand of \$23,468. As of June 30, 2017, all of the Department's deposits were fully collateralized.

	Bank of the Southwest	1st National Bank of Clayton	Citizen Bank of Clovis
Total amount of deposit	\$ 35,232	\$ 2,381	\$ 5,161
Less FDIC	<u>(35,232)</u>	<u>(2,381)</u>	<u>(5,161)</u>
Total uninsured public money	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

At June 30, 2017, the carrying amount of the Department's restricted cash was \$543,096 and the bank balance was \$543,112. These monies are held at the New Mexico Finance Authority, who issues separate financial statements, that discloses the collateral pledged to secure these deposits, categories of risk involved, and the market value of purchased investments.

7) Capital Assets

A summary of changes in capital assets follows:

Governmental-Type Activities	Balance June 30, 2016	Additions	Deletions	Transfers	Balance June 30, 2017
Buildings and improvements	\$ 79,565,402	\$ 155,876	\$ (97,958)	\$ 2,603,457	\$ 82,226,777
Data processing equipment	1,287,818	44,036	-	-	1,331,854
Equipment and machinery	14,156,777	156,388	(172,187)	-	14,140,978
Furniture and fixtures	432,958	7,910	(4,852)	-	436,016
Land improvements	28,917,246	364,040	-	584,706	29,865,992
Vehicles and automotive	11,365,523	1,110,284	(152,383)	-	12,323,424
Intangibles	21,000	-	-	-	21,000
Total	<u>135,746,724</u>	<u>1,838,534</u>	<u>(427,380)</u>	<u>3,188,163</u>	<u>140,346,041</u>
Accumulated depreciation					
Buildings and improvements	(44,259,905)	(2,787,087)	68,789	-	(46,978,203)
Data processing equipment	(945,393)	(116,722)	-	-	(1,062,115)
Equipment and machinery	(11,615,292)	(418,306)	172,187	-	(11,861,411)
Furniture and fixtures	(415,245)	(6,410)	4,852	-	(416,803)
Land improvements	(20,551,812)	(1,142,295)	-	-	(21,694,107)
Vehicles and automotive	(7,937,557)	(1,025,385)	152,383	-	(8,810,559)
Intangibles	(583)	-	-	-	(583)
Total accumulated depreciation	<u>(85,725,787)</u>	<u>(5,496,205)</u>	<u>398,211</u>	<u>-</u>	<u>(90,823,781)</u>
Assets not being depreciated					
Projects in progress	2,583,686	2,099,800	-	(3,188,163)	1,495,323
Library and museum	537,131	-	-	-	537,131
Land	11,227,754	-	-	-	11,227,754
Intangibles - easements	8,169,318	-	-	-	8,169,318
Total capital assets not being depreciated	<u>22,517,889</u>	<u>2,099,800</u>	<u>-</u>	<u>(3,188,163)</u>	<u>21,429,526</u>
Total capital assets, net of depreciation	<u>\$ 72,538,826</u>	<u>\$ (1,557,871)</u>	<u>\$ (29,169)</u>	<u>\$ -</u>	<u>\$ 70,951,786</u>

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Depreciation expense was charged to governmental function as follows:

State parks program	\$ 1,509,612
Healthy forests program	1,027,593
Fire disasters	1,001,760
Oil and gas conservation program	537,409
Renewable energy program	489,220
Program support	371,945
Mine reclamation program	284,484
Conservation	274,182
Total	<u>\$ 5,496,205</u>

8) Reversion of Funds

In accordance with statute Section 6-5-10(A) NMSA 1978, unrestricted fund balances in reverting funds and accounts as reflected in the central accounting system as of June 30 shall revert. A total of \$1,758,037 was payable at June 30, 2017, to the state general fund and due by September 30, 2017. This payable may be adjusted within 45 days of the release of this audit by the New Mexico Office of the state auditor.

	Reversion Amount	Fiscal Year of Appropriation or Collection
General Fund Appropriation	\$ 99,901	2017
Special Revenue Fund - Emergency Fire Disaster	<u>1,658,136</u>	2017
Total governmental funds	<u>\$ 1,758,037</u>	

Of these reversion amounts due to the State General Fund for the year ended June 30, 2017, \$1,758,037 was paid prior to September 30, 2017.

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The following reversion was payable at June 30, 2017, to the Department of Finance and Administration's Board of Finance Fund, related to a payment in the wrong fiscal year.

	Reversion Amount	Fiscal Year of Appropriation or Collection
Nonmajor Governmental Fund -		
Capital Projects STB	\$ 1,655	2017
Total governmental funds	\$ 1,655	

9) Long-Term Debt

The changes to long-term debt are as follows:

	Balance June 30, 2016	Increase	(Decrease)	Balance June 30, 2017	Amount Due Within One Year
Compensated absences	\$ 1,571,472	\$ 1,467,239	\$ (1,543,561)	\$ 1,495,150	\$ 1,495,150
Bonds issued, 1997A & 1997B	360,780	-	(360,780)	-	-
Bonds issued, 1998A & 1998B	734,737	-	(734,737)	-	-
Bonds issued, 2001	1,317,875	-	(1,317,875)	-	-
Bonds issued, 2003	3,213,980	-	(405,535)	2,808,445	421,553
Net total	\$ 7,198,844	\$ 1,467,239	\$ (4,362,488)	\$ 4,303,595	\$ 1,916,703

Typically, the General Fund has been used to liquidate other long-term liabilities.

During the 1998 fiscal year, Parks and Recreation Division issued series 1997A and 1997B Series bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, "State Park and Recreation Bond Act." These bonds were issued to provide for the acquiring, developing, operating and maintaining of state parks and recreation areas. Series 1997A was issued for \$4,245,000 and Series 1997B for \$471,667, with issuance costs of \$106,995. Parks and Recreation Division's share of governmental gross receipts tax is pledged to repay these bonds. Interest rates on the 1997 series bonds vary from 3 to 6%. The issuances require a reserve of \$352,885 to be maintained in the debt service fund. This bond was paid-off during fiscal year ended June 30, 2017.

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During the 1999 fiscal year, Parks and Recreation Division issued series 1998A and 1998B Series bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, “State Park and Recreation Bond Act.” These bonds were issued to provide for the acquiring, developing, operating and maintaining of state parks and recreation areas. Series 1998A was issued for \$4,530,000 and Series 1998B for \$503,334, with issuance costs of \$105,721. Parks and Recreation Division’s share of governmental gross receipts tax is pledged to repay these bonds. Interest rates on the 1998 series bonds vary from 3 to 8%. The issuances require a reserve of \$364,275 to be maintained in the debt service fund. This bond was paid-off during fiscal year ended June 30, 2017.

During the 2001 fiscal year, Parks and Recreation Division issued series 2001 Series bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, “State Park and Recreation Bond Act.” These bonds were issued to provide for the acquiring, developing, operating and maintaining of state parks and recreation areas. The 2001 Series was issued for \$4,825,403 with issuance costs of \$82,032. Parks and Recreation Division’s share of governmental gross receipts tax is pledged to repay these bonds. Interest rate on the 2001 series bonds is 4.7%. The issuances require a reserve of \$369,501 to be maintained in the debt service fund. This bond was paid-off during fiscal year ended June 30, 2017.

During the 2004 fiscal year, Parks and Recreation Division issued series 2003 Series bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, “State Park and Recreation Bond Act.” These bonds were issued to provide for the acquiring, developing, operating and maintaining of state parks and recreation areas. The 2003 Series was issued for \$7,338,915 with issuance costs of \$82,032. Parks and Recreation Division’s share of governmental gross receipts tax is pledged to repay these bonds. Interest rate on the 2003 Series bonds is 3.823%. The issuances require a reserve of \$541,514 to be maintained in the debt service fund. Interest expense for the current fiscal year was \$127,662. The current portion of long-term debt is \$405,535.

Maturities of the bond issuances for the next five years and thereafter are as follows:

Year Ended June 30,	Principal	Interest	Total
2018	\$ 421,553	\$ 112,698	\$ 534,251
2019	438,627	96,721	535,348
2020	456,832	79,658	536,490
2021	476,158	61,522	537,680
2022	496,732	42,190	538,922
2023-2027	518,543	21,675	540,218
Total	<u>\$ 2,808,445</u>	<u>\$ 414,464</u>	<u>\$ 3,222,909</u>

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10) Due From and Due to Other Funds

Due from and due to other funds as of June 30, 2017, are as follows:

Due to	Due from		Totals
	General Fund	Emergency Fire Disaster Fund	
State Parks Fund	\$ 34,421	\$ -	\$ 34,421
Nonmajor Governmental Funds	-	15,400	15,400
Total	<u>\$ 34,421</u>	<u>\$ 15,400</u>	<u>\$ 49,821</u>

The due to/due from other funds arise when transactions occur in one fund that are partially attributable to another fund or funds. All transfers were made for operational purposes. All balances are expected to be paid within one year.

11) Due From and Due to Other State Agencies

Due from and due to other state agencies represent interagency receivables and payables arising from interagency transactions.

Due to Other State Agencies	Fund No.	Amount	Due to Agency/Fund	Fund No.	Amount
Governmental funds			Governmental funds		
General Fund	19902	\$ 63,360	Department of Health	06104	\$ 12,030
			Dept. of Homeland Security	40280	10,016
			Environment Department	06400	24,524
			NM Public Regulation	55000	9,000
			Department of Public Safety	12804	7,790
State Parks	20010	6,147	Corrections Department	90700	6,147
Emergency Fire	21300	8,829	Corrections Department	90700	8,829
Total governmental funds		<u>78,336</u>	Total governmental funds		<u>78,336</u>
Total all funds		<u>\$ 78,336</u>	Total all funds		<u>\$ 78,336</u>

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Due from Other State Agencies	Fund No.	Amount	Due from Agency/Fund	Fund No.	Amount
Governmental funds			Governmental funds		
General Fund	19902	\$ 115,633	Department of Game and Fish Environment Department	88700 06400	\$ 103,152 12,481
State Parks	20010	4,601	Taxation and Revenue Department	82800	4,601
State Parks	20012	46,804	NM Dept. of Transportation	20100	46,804
Oil Reclamation Fund	31100	310,181	Taxation and Revenue Department	83300	310,181
Youth Conservation Corps	1400	347,378	Taxation and Revenue Department	83200	347,378
Capital Projects-GGRT	64600	486,271	Taxation and Revenue Department	83200	486,271
Nonmajor Governmental Funds					
Motor Boat Fuel Tax Fund	30900	17,029	Taxation and Revenue Department	82800	17,029
Inmate Work Camp Fund	95600	8,756	Corrections Department	90700	8,756
Total governmental funds		<u>1,336,653</u>	Total governmental funds		<u>1,336,653</u>
Total all funds		<u>\$ 1,336,653</u>	Total all funds		<u>\$ 1,336,653</u>

12) Transfers

Interfund and interagency transfers as of June 30, 2107, were as follows:

A - Interfund Transfers	Transfer Out				
	State Parks Fund	Oil Reclamation Fund	EMNRD Capital Projects GGRT Fund	Nonmajor Governmental Funds	Totals
General Fund	\$ 550,147	\$ 344,897	\$ -	\$ 77,614	\$ 972,658
Debt Service Fund	-	-	1,849,922	-	1,849,922
Total	<u>\$ 550,147</u>	<u>\$ 344,897</u>	<u>\$ 1,849,922</u>	<u>\$ 77,614</u>	<u>\$ 2,822,580</u>

B- Interagency Transfers			52100	Transfers
Agency	Fund	Description	Fund	In/(Out)
34103	85300	General Fund Appropriation	19900	\$ 10,071,534
34103	85300	General Fund Appropriation	20010	8,062,200
34103	11720	Capital Projects, STB	89200	5,145
34103	11730	Capital Projects, STB	89200	40,613
34103	20620	Capital Projects, STB	89200	1,200,327
34103	40220	Capital Projects, STB	89200	1,073,643
34103	50120	Capital Projects, STB	89200	938,284
34103	50230	Capital Projects, STB	89200	732,533
51600	19800	Appropriation, HB2	20010	500,000
51600	10840	Appropriation, HB2	20010	500,000
51600	19800	Boating Access Project	20010	232,124
34101	85300	Setup Reversion of Misc Revenues	19900	63,107
				<u>\$ 23,419,510</u>

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13) Special Appropriations and Governor’s Executive Orders

The Governor issued executive orders during the 2017 fiscal year to fund the Emergency Fire Disaster Program (21300). Any unexpended or unencumbered amounts revert in the subsequent fiscal year. The Department requested and received \$7,500,000 during the 2017 fiscal year.

14) Pension Plan – Public Employees Retirement Association

Compliant with the requirements of Government Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, the State of New Mexico has implemented the standard since fiscal year ending June 30, 2015.

The Department, 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 Financial Report (CAFR) of the State of New Mexico.

Information concerning the net pension liability, pension expense, and pension-related deferred inflows and outflows of resources off the primary government will be contained in the CAFR and will be on the Department of Finance and Administration’s home page or at <http://www.nmdfa.state.nm.us/audit-info.aspx>.

15) Post-Employment Benefits – State Retiree Health Care Plan

Plan Description. The Department contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). The NMRHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses or domestic partners, dependent children under the age of 26, surviving spouses and dependents. The NMRHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

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

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

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

The state employee and employer share of contributions are deposited to NMRHCA after each bi-weekly payroll whereas retiree contributions are required to be remitted to NMRHCA on a monthly basis. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the NMRHCA fund in the amount determined to be appropriate by the board.

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were not members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3,4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2016, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; and each participating employee was required to contribute 1.0% of their salary. There is

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a higher contribution rate applies to members under an enhanced PERA retirement plan. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2016, the Legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The Department's contributions to the NMRHCA for the years ended June 30, 2017, 2016, and 2015, were \$369,305, \$384,744, and \$374,875 respectively which equal the required contributions for each year.

16) Operating Lease Commitment

The Department leases certain equipment and premises under numerous operating leases. Leases are subject to future appropriation and as such are cancelable by the Department at the end of a fiscal year. Rental expense for the year ended June 30, 2017, was \$300,188.

The following is a schedule by years of future minimum lease payments required under operating leases that have initial or remaining noncancelable terms in excess of one year as of June 30, 2017.

	<u>Amount</u>
Year ending June 30,	
2018	\$ 125,553
2019	100,904
2020	85,928
2021	58,100
2022	15,695
Thereafter	<u>10,825</u>
Total	<u>\$ 397,005</u>

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17) Leasing Activities

The Department has and maintains operating leases consisting primarily of Department-owned communication towers leased to nonstate entities. The following schedule presents minimum future rentals receivable from these operating leases:

Year ending June 30,	Amount
2018	\$ 68,052
2019	70,121
2020	29,195
2021	15,324
Total	\$ 182,692

18) Contingent Liabilities (Claims and Judgments)

The Department, as a State Agency defined in the New Mexico Tort Claims Act, is insured through the Risk Management Division of the General Services Department of the State of New Mexico. The Office of Risk Management Division pays annual premiums for coverage provided in the following areas:

- ◆ Liability and civil rights protection for claims made by others against the State of New Mexico;
- ◆ Coverage to protect the State of New Mexico’s property and assets; and
- ◆ Fringe benefit coverage for State of New Mexico employees.

In the case of civil actions or claims against the Department for financial damages, the Department’s certificate of insurance with Risk Management does not cover claims for back wages but does cover civil rights claims for other compensatory damages.

19) Risk Management

The Department obtains coverage through the Risk Management Division of the State of New Mexico General Services Department. This coverage includes public liability, property, workers compensation, surety bond unemployment compensation and group health insurance. These coverages are designed to satisfy the requirements of the State Tort Claims Act. The maximum limits provided by the Tort Claims Act are \$1,050,000 per occurrence.

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The Department had no significant reductions in insurance coverage from coverage in the prior year. In the fiscal years ended June 30, 2017, 2016, and 2015, there were no settlements that exceeded insurance coverage.

20) Fund Balance Restrictions

According to GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, the following are the fund balance classifications. The Department's fund balances represent: 1) Restricted purposes, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, 2) Committed purposes, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches; 3) Assigned purposes, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. A summary of the nature and purpose of these reserves by fund type at June 30, 2017, follows:

Fund Name	Restricted	Unassigned
General Fund		
Waste Isolation Project Plant Program	\$ 9,811	\$ -
Unassigned	-	1,164
Emergency Fire Disaster—Fire Disaster	10,511,160	-
Abandoned Mine Reclamation—Mine Reclamation Program	4,751,697	-
State Parks—State Parks Program	6,124,398	-
Debt Service—Debt Service Activity	557,015	-
Capital Projects - GGRT—Capital Projects Activity	5,233,072	-
Motor Boat Fuel Tax—State Parks Program	419,401	-
Oil Reclamation Fund—Oil & Gas Conservation Program	5,774,698	-
Conservation Planting Revolving Fund—Healthy Forests Program	69,769	-
Forest Land Protection—Healthy Forests Program	9,758	-
Petroleum Violation Escrow-Stripper Well—Renewable Energy Program	12,090	-
Surface Mining Permit Fees—Mine Reclamation Program	194,941	-
New Mexico Mining Act Penalty—Mine Reclamation Program	77,275	-
Surface Mining Penalty Fund—Mine Reclamation Program	7,865	-
New Mexico Mining Act—Mine Reclamation Program	197,478	-
Inmate Work Camp—Healthy Forests Program	379,045	-
General Fund Capital Outlay—State Parks Program	18,535	-
Energy Efficiency Assessment—Renewable Energy Program	134,216	-
Youth Conservation Corps—Conservation	1,726,304	-
Water Quality Permit Fees—Conservation	221,428	-
Total	<u>\$ 36,429,956</u>	<u>\$ 1,164</u>

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21) Prior-Period Adjustment

The Department recorded an adjustment to correctly state beginning net position, the Oil Reclamation Fund's fund balance, and the total governmental funds fund balance at July 1, 2016.

The restatement of net position and fund balance are as follows:

	Oil Reclamation Fund	Total Governmental Funds	Total Governmental Activities
Fund balance at June 30, 2016, as previously reported	\$ 10,110,389	\$ 39,467,991	\$ 104,769,579
Prior-period adjustments related to			
Correction of error - reduction in oil barrel price	<u>(1,439,389)</u>	<u>(1,439,389)</u>	<u>(1,439,389)</u>
Fund balance at July 1, 2016, as restated	<u>\$ 8,671,000</u>	<u>\$ 38,028,602</u>	<u>\$ 103,330,190</u>

Required Supplementary Information

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Energy Efficiency (Renewable Energy)
Year Ended June 30, 2017

General Fund - Energy Efficiency (Renewable Energy)				
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
	Original	Final		
Revenues				
Federal funds	\$ 2,923,800	\$ 3,529,553	\$ 2,119,499	\$ (1,410,054)
State general fund appropriation				
Regular	738,300	788,300	788,300	-
Proceeds from sale of capital assets	-	-	6,975	6,975
Other income	-	-	2,833	2,833
Total revenues	<u>\$ 3,662,100</u>	<u>\$ 4,317,853</u>	<u>2,917,607</u>	<u>\$ (1,400,246)</u>
Expenditures				
Personal services and benefits	\$ 1,087,500	\$ 1,527,167	1,153,887	\$ 373,280
Contractual services	362,000	502,000	243,769	258,231
Other costs	2,212,600	2,288,686	1,506,198	782,488
Total expenditures	<u>\$ 3,662,100</u>	<u>\$ 4,317,853</u>	<u>2,903,854</u>	<u>\$ 1,413,999</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			13,753	
GAAP Basis Reconciliation				
Reversions			<u>(3,939)</u>	
Net change in fund balance			<u>\$ 9,814</u>	

*P740 Energy Efficiency and Renewal is the appropriation level code.

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Forestry
Year Ended June 30, 2017

	General Fund - Forestry			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 27,000	\$ 27,000	\$ 32,179	\$ 5,179
Federal funds	10,040,100	12,415,100	8,806,234	(3,608,866)
State general fund appropriation				
Regular	3,839,900	3,839,900	3,839,900	-
Inter-agency other financing source - reversions	-	-	3,697	3,697
Total revenues	\$ 13,907,000	\$ 16,282,000	12,682,010	\$ (3,599,990)
Expenditures				
Personal services and benefits	\$ 5,031,100	\$ 6,406,100	6,045,142	\$ 360,958
Contractual services	1,154,200	1,154,200	426,730	727,470
Other costs	7,721,700	8,721,700	6,204,425	2,517,275
Total expenditures	\$ 13,907,000	\$ 16,282,000	12,676,297	\$ 3,605,703
Excess (deficiency) of revenues over (under) expenditures and other financing sources			5,713	
GAAP Basis Reconciliation				
Reversions			(5,713)	
Net change in fund balance			\$ -	

*P741 Health Forests is the appropriation level code.

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Mine Reclamation
Year Ended June 30, 2017

General Fund - Mine Reclamation Program				
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal funds	\$ 6,951,700	\$ 7,075,720	\$ 2,636,786	\$ (4,438,934)
State general fund appropriation				
Regular	<u>493,300</u>	<u>493,300</u>	<u>493,300</u>	<u>-</u>
Total revenues	<u>\$ 7,445,000</u>	<u>\$ 7,569,020</u>	<u>3,130,086</u>	<u>\$ (4,438,934)</u>
Expenditures				
Personal services and benefits	\$ 2,471,900	\$ 2,552,059	2,028,372	\$ 523,687
Contractual services	4,707,400	4,688,500	861,714	3,826,786
Other costs	<u>265,700</u>	<u>328,461</u>	<u>238,040</u>	<u>90,421</u>
Total expenditures	<u>\$ 7,445,000</u>	<u>\$ 7,569,020</u>	<u>3,128,126</u>	<u>\$ 4,440,894</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			1,960	
GAAP Basis Reconciliation				
Reversions			<u>(1,960)</u>	
Net change in fund balance			<u>\$ -</u>	

*P743 Mine Reclamation is the appropriation level code.

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Voluntary Compliance
(Oil and Gas Cons.)
Year Ended June 30, 2017

	General Fund - Voluntary Compliance (Oil & Gas Cons.)			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal funds	\$ 785,400	\$ 785,400	\$ 564,033	\$ (221,367)
State general fund appropriation				
Regular	2,188,700	2,138,700	2,139,134	434
Inter-agency other financing source - reversions	-	-	50,598	50,598
Total revenues	<u>\$ 2,974,100</u>	<u>\$ 2,924,100</u>	<u>2,753,765</u>	<u>\$ (170,335)</u>
Expenditures				
Personal services and benefits	\$ 1,805,300	\$ 1,755,300	1,623,452	\$ 131,848
Contractual services	555,000	555,000	519,851	35,149
Other costs	613,800	613,800	533,195	80,605
Total expenditures	<u>\$ 2,974,100</u>	<u>\$ 2,924,100</u>	<u>2,676,498</u>	<u>\$ 247,602</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			77,267	
GAAP Basis Reconciliation				
Reversions			<u>(77,267)</u>	
Net change in fund balance			<u>\$ -</u>	

*P744 Oil Conservation is the appropriation level code.

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Program Support
Year Ended June 30, 2017

	General Fund - Program Support			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal funds	\$ 883,500	\$ 963,410	\$ 811,029	\$ (152,381)
State general fund appropriation				
Regular	2,810,900	2,810,900	2,810,900	-
Other income	-	-	125,000	125,000
Other financing sources	1,161,400	1,161,400	972,658	(188,742)
Inter-agency other financing source - reversions	-	-	8,812	8,812
Total revenues	<u>\$ 4,855,800</u>	<u>\$ 4,935,710</u>	<u>4,728,399</u>	<u>\$ (207,311)</u>
Expenditures				
Personal services and benefits	\$ 4,314,200	\$ 4,394,110	4,256,740	\$ 137,370
Contractual services	149,500	149,500	148,605	895
Other costs	392,100	392,100	312,032	80,068
Total expenditures	<u>\$ 4,855,800</u>	<u>\$ 4,935,710</u>	<u>4,717,377</u>	<u>\$ 218,333</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			11,022	
GAAP Basis Reconciliation				
Reversions			<u>(11,022)</u>	
Net change in fund balance			<u>\$ -</u>	

*P745 Program Support is the appropriation level code.

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation
Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z2311-Emergency Fire Suppression				
Revenues				
Other income	\$ -	\$ -	\$ 5,984	\$ 5,984
Total fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,984</u>	<u>\$ 5,984</u>
Expenditures				
Other	\$ -	\$ -	-	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Z2315-Emergency Fire Suppression				
Revenues				
Fund balance budgeted	\$ 16,680	\$ 16,680	-	\$ (16,680)
Total fund balance	<u>\$ 16,680</u>	<u>\$ 16,680</u>	<u>-</u>	<u>\$ (16,680)</u>
Expenditures				
Other	\$ 16,680	\$ 16,680	8,680	\$ 8,000
Total expenditures	<u>\$ 16,680</u>	<u>\$ 16,680</u>	<u>8,680</u>	<u>\$ 8,000</u>
ZB15003-Emergency Funds Forestry				
Revenues				
Other income	\$ -	\$ -	122	\$ 122
Fund balance budgeted	5,796	5,796	-	(5,796)
Total revenue	<u>\$ 5,796</u>	<u>\$ 5,796</u>	<u>122</u>	<u>\$ (5,674)</u>
Expenditures				
Other	\$ 5,796	\$ 5,796	13,523	\$ (7,727)
Total expenditures	<u>\$ 5,796</u>	<u>\$ 5,796</u>	<u>13,523</u>	<u>\$ (7,727)</u>
ZB15014-Executive Order ZB15014				
Revenues				
Fund balance budgeted	\$ 10,327	\$ 10,327	-	\$ (10,327)
Total revenues	<u>\$ 10,327</u>	<u>\$ 10,327</u>	<u>-</u>	<u>\$ (10,327)</u>
Expenditures				
Other	\$ 10,327	\$ 10,327	10,327	\$ -
Total expenditures	<u>\$ 10,327</u>	<u>\$ 10,327</u>	<u>10,327</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB15015-Executive Order ZB15015				
Revenues				
Federal revenue	\$ -	\$ -	990	\$ 990
Fund balance budgeted	<u>24,898</u>	<u>24,898</u>	<u>-</u>	<u>(24,898)</u>
Total revenues	<u>\$ 24,898</u>	<u>\$ 24,898</u>	<u>990</u>	<u>\$ (23,908)</u>
Expenditures				
Personnel/employee benefits	\$ 21,722	\$ 21,722	21,722	\$ -
Other	<u>3,176</u>	<u>3,176</u>	<u>3,176</u>	<u>-</u>
Total expenditures	<u>\$ 24,898</u>	<u>\$ 24,898</u>	<u>24,898</u>	<u>\$ -</u>
ZB16003-Executive Order 06-009				
Revenues				
Federal revenue	\$ -	\$ -	226,753	\$ 226,753
Fund balance budgeted	<u>200,602</u>	<u>200,602</u>	<u>-</u>	<u>(200,602)</u>
Total revenues	<u>\$ 200,602</u>	<u>\$ 200,602</u>	<u>226,753</u>	<u>\$ 26,151</u>
Expenditures				
Personnel/employee benefits	\$ 83,107	\$ 83,107	83,107	\$ -
Other	<u>117,495</u>	<u>117,495</u>	<u>73,751</u>	<u>43,744</u>
Total expenditures	<u>\$ 200,602</u>	<u>\$ 200,602</u>	<u>156,858</u>	<u>\$ 43,744</u>
ZB16005-Executive Order 16-005				
Revenues				
Federal revenue	\$ -	\$ -	759,278	\$ 759,278
Fund balance budgeted	<u>317,788</u>	<u>317,788</u>	<u>-</u>	<u>(317,788)</u>
Total revenues	<u>\$ 317,788</u>	<u>\$ 317,788</u>	<u>759,278</u>	<u>\$ 441,490</u>
Expenditures				
Other	<u>\$ 317,788</u>	<u>\$ 317,788</u>	<u>293,758</u>	<u>\$ 24,030</u>
Total expenditures	<u>\$ 317,788</u>	<u>\$ 317,788</u>	<u>293,758</u>	<u>\$ 24,030</u>
ZB16008-Execitve Order 16-008				
Revenues				
Federal revenue	\$ -	\$ -	315,557	\$ 315,557
Fund balance budgeted	<u>690,051</u>	<u>690,051</u>	<u>-</u>	<u>(690,051)</u>
Total revenues	<u>\$ 690,051</u>	<u>\$ 690,051</u>	<u>315,557</u>	<u>\$ (374,494)</u>
Expenditures				
Other	<u>\$ 690,051</u>	<u>\$ 690,051</u>	<u>690,051</u>	<u>\$ -</u>
Total expenditures	<u>\$ 690,051</u>	<u>\$ 690,051</u>	<u>690,051</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB16009-Executve Order 16-009				
Revenues				
Federal revenue	\$ -	\$ -	350,733	\$ 350,733
Fund balance budgeted	<u>735,746</u>	<u>735,746</u>	<u>-</u>	<u>(735,746)</u>
Total revenues	<u>\$ 735,746</u>	<u>\$ 735,746</u>	<u>350,733</u>	<u>\$ (385,013)</u>
Expenditures				
Other	<u>\$ 735,746</u>	<u>\$ 735,746</u>	<u>735,746</u>	<u>\$ -</u>
Total expenditures	<u>\$ 735,746</u>	<u>\$ 735,746</u>	<u>735,746</u>	<u>\$ -</u>
ZB16010-Executive Order 16-010				
Revenues				
Federal revenue	\$ -	\$ -	47,439	\$ 47,439
Fund balance budgeted	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>47,439</u>	<u>\$ (702,561)</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>105,575</u>	<u>\$ 644,425</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>105,575</u>	<u>\$ 644,425</u>
ZB16011-Executive Order 16-011				
Revenues				
Federal revenue	\$ -	\$ -	531,002	\$ 531,002
Fund balance budgeted	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>531,002</u>	<u>\$ (218,998)</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>746,908</u>	<u>\$ 3,092</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>746,908</u>	<u>\$ 3,092</u>
ZB16012-Executive Order 16-012				
Revenues				
Federal revenue	\$ -	\$ -	434,984	\$ 434,984
Fund balance budgeted	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>434,984</u>	<u>\$ (315,016)</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>748,738</u>	<u>\$ 1,262</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>748,738</u>	<u>\$ 1,262</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB16013-Executive Order 16-013				
Revenues				
Federal revenue	\$ -	\$ -	4,437	\$ 4,437
Fund balance budgeted	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>4,437</u>	<u>\$ (745,563)</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
ZB16014-Executive Order 16-014				
Revenues				
Federal revenue	\$ -	\$ -	284,787	\$ 284,787
Fund balance budgeted	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>284,787</u>	<u>\$ (465,213)</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
ZB16015-Executive Order 16-015				
Revenues				
Federal revenue	\$ -	\$ -	562,500	\$ 562,500
Fund balance budgeted	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>562,500</u>	<u>\$ (187,500)</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
ZB16016-Executive Order 16-016				
Revenues				
Federal revenue	\$ -	\$ -	562,500	\$ 562,500
Fund balance budgeted	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>562,500</u>	<u>\$ (187,500)</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB16017-Executive Order 16-017				
Revenues				
Federal revenue	\$ -	\$ -	562,500	\$ 562,500
Fund balance budgeted	750,000	750,000	-	(750,000)
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>562,500</u>	<u>\$ (187,500)</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
ZB16018-Executive Order 16-018				
Revenues				
Federal revenue	\$ -	\$ -	562,500	\$ 562,500
Fund balance budgeted	750,000	750,000	-	(750,000)
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>562,500</u>	<u>\$ (187,500)</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
ZB16022-Executive Order 16-022				
Revenues				
Federal revenue	\$ -	\$ -	214,549	\$ 214,549
General fund appropriation	750,000	750,000	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>964,549</u>	<u>\$ 214,549</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	477,285	\$ 272,715
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>477,285</u>	<u>\$ 272,715</u>
ZB16023-Executive Order 16-023				
Revenues				
General fund appropriation	\$ 750,000	\$ 750,000	750,000	\$ -
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	-	\$ 750,000
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>-</u>	<u>\$ 750,000</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB16026-Executive Order 16-026				
Revenues				
Federal revenue	\$ -	\$ -	562,500	\$ 562,500
General fund appropriation	750,000	750,000	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>1,312,500</u>	<u>\$ 562,500</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
ZB16029-Executive Order 16-029				
Revenues				
Federal revenue	\$ -	\$ -	562,500	\$ 562,500
General fund appropriation	750,000	750,000	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>1,312,500</u>	<u>\$ 562,500</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
ZB16030-Executive Order 16-030				
Revenues				
Federal revenue	\$ -	\$ -	562,500	\$ 562,500
General fund appropriation	750,000	750,000	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>1,312,500</u>	<u>\$ 562,500</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
ZB16031-Executive Order 16-031				
Revenues				
Federal revenue	\$ -	\$ -	562,500	\$ 562,500
General fund appropriation	750,000	750,000	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>1,312,500</u>	<u>\$ 562,500</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB16032-Executive Order 16-032				
Revenues				
Federal revenue	\$ -	\$ -	392,787	\$ 392,787
General fund appropriation	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>1,142,787</u>	<u>\$ 392,787</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>578,356</u>	<u>\$ 171,644</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>578,356</u>	<u>\$ 171,644</u>
ZB17006-Executive Order 17-006				
Revenues				
Federal revenue	\$ -	\$ -	229,593	\$ 229,593
General fund appropriation	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>979,593</u>	<u>\$ 229,593</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>423,995</u>	<u>\$ 326,005</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>423,995</u>	<u>\$ 326,005</u>
ZB17010-Executive Order 17-010				
Revenues				
General fund appropriation	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>190,617</u>	<u>\$ 559,383</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>190,617</u>	<u>\$ 559,383</u>
ZB17011-Executive Order 17-011				
Revenues				
General fund appropriation	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>-</u>	<u>\$ 750,000</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>-</u>	<u>\$ 750,000</u>
Excess (deficiency) of revenues and budgeted fund balance over (under) expenditures			3,093,680	
GAAP basis reconciliation				
Reversion			<u>(1,658,136)</u>	
Net change in fund balance			<u>\$ 1,435,544</u>	

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Debt Service Fund
Year Ended June 30, 2017

	Debt Service Fund			Variance From Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	
	Original	Final		
Revenues				
Interest	\$ -	\$ -	\$ 9,595	\$ 9,595
Other financing sources	1,850,000	2,254,784	1,849,922	(404,862)
Fund balance	-	694,700	-	(694,700)
Total revenues	<u>\$ 1,850,000</u>	<u>\$ 2,949,484</u>	<u>1,859,517</u>	<u>\$ (1,089,967)</u>
Expenditures				
Other costs	1,850,000	2,949,484	2,927,644	21,840
Total expenditures	<u>\$ 1,850,000</u>	<u>\$ 2,949,484</u>	<u>2,927,644</u>	<u>\$ 21,840</u>
Net change in fund balance			<u>\$ (1,068,127)</u>	

*P742 Parks and Recreation is the only appropriation level code in this fund.

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Statement of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Capital Projects GGRT Fund
Year Ended June 30, 2017

	Capital Projects GGRT			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax revenue	\$ 4,812,800	\$ 4,812,800	\$ 5,519,028	\$ 706,228
Fund balance	<u>1,515,100</u>	<u>1,515,100</u>	<u>-</u>	<u>(1,515,100)</u>
Total revenues	<u>\$ 6,327,900</u>	<u>\$ 6,327,900</u>	<u>5,519,028</u>	<u>\$ (808,872)</u>
Expenditures				
Personal services and benefits	\$ -	\$ 537,000	536,998	\$ 2
Contractual services	150,000	150,000	2,734	147,266
Other costs	4,327,900	3,790,900	3,276,440	514,460
Other financing uses	<u>1,850,000</u>	<u>1,850,000</u>	<u>1,849,922</u>	<u>78</u>
Total expenditures	<u>\$ 6,327,900</u>	<u>\$ 6,327,900</u>	<u>5,666,094</u>	<u>\$ 661,806</u>
Net change in fund balance			<u>\$ (147,066)</u>	

*P742 Parks and Recreation is the only appropriation level code in this fund.

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Required Supplementary Information
Year Ended June 30, 2017

1) Budgetary Basis of Accounting

Budgets are not adopted on a basis consistent with GAAP. The annual appropriated budget is legally enacted and provides for a legal level of control at the appropriation program level (A-Code, P-Code, and Z-Code).

Supplementary Information

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Balance Sheet—General Fund
Year Ended June 30, 2017

	General Fund 19900	Boat Suspense Fund 77300	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and cash equivalents	\$ 3,768	\$ -	\$ 3,768
Investment in state treasurer general fund investment pool	-	68,842	68,842
Receivables			
Due from other state agencies	115,633	-	115,633
Other receivables	5,007	-	5,007
Federal government	<u>4,280,933</u>	<u>-</u>	<u>4,280,933</u>
Total assets	<u>\$ 4,405,341</u>	<u>\$ 68,842</u>	<u>\$ 4,474,183</u>
Liabilities and Fund Balances			
Liabilities			
Deficiency in state treasurer general fund investment pool	\$ 2,234,674	\$ -	\$ 2,234,674
Accounts payable	1,460,749	-	1,460,749
Accrued payroll	601,179	-	601,179
Due to other state agencies	63,360	-	63,360
Due to local governments	34,404	-	34,404
Due to state general fund	-	34,421	34,421
Due to other funds	<u>-</u>	<u>34,421</u>	<u>34,421</u>
Total liabilities	<u>4,394,366</u>	<u>68,842</u>	<u>4,463,208</u>
Fund balance			
Restricted	9,811	-	9,811
Unassigned	<u>1,164</u>	<u>-</u>	<u>1,164</u>
Total fund balances	<u>10,975</u>	<u>-</u>	<u>10,975</u>
Total liabilities and fund balances	<u>\$ 4,405,341</u>	<u>\$ 68,842</u>	<u>\$ 4,474,183</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—
General Fund
Year Ended June 30, 2017

	General Fund 19900	Boat Suspense Fund 77300	Total General Fund
Revenues			
Federal funds	\$ 14,937,581	\$ -	\$ 14,937,581
Park admissions	32,179	-	32,179
Other	<u>127,833</u>	-	<u>127,833</u>
Total revenues	<u>15,097,593</u>	<u>-</u>	<u>15,097,593</u>
Expenditures			
Current			
Healthy forests program	12,612,138	-	12,612,138
Oil and gas conservation program	2,676,498	-	2,676,498
Renewal energy program	2,903,854	-	2,903,854
Program support	4,717,377	-	4,717,377
Mine reclamation program	3,094,896	-	3,094,896
Capital outlay	<u>97,389</u>	-	<u>97,389</u>
Total expenditures	<u>26,102,152</u>	<u>-</u>	<u>26,102,152</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,004,559)</u>	<u>-</u>	<u>(11,004,559)</u>
Other Financing Sources (Uses)			
Inter-agency transfers - state general fund appropriation			
Regular	10,071,534	-	10,071,534
Intra-agency transfers			
Transfer in	972,658	-	972,658
Inter-agency transfers - reversions	(99,901)	-	(99,901)
Inter-agency transfers - other			
Inter-agency other financing source - reversions	63,107	-	63,107
Proceeds from sale of capital assets	<u>6,975</u>	-	<u>6,975</u>
Total other financing sources (uses)	<u>11,014,373</u>	<u>-</u>	<u>11,014,373</u>
Net change in fund balances	9,814	-	9,814
Fund balances - beginning of year	<u>1,161</u>	-	<u>1,161</u>
Fund balances - end of year	<u>\$ 10,975</u>	<u>\$ -</u>	<u>\$ 10,975</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Balance Sheet—By Fund Type—Nonmajor Governmental Funds
Year Ended June 30, 2017

	Special Revenue Funds	Capital Project Funds	Total
Assets			
Investment in state treasurer general fund investment pool	\$ 1,799,543	\$ 400,870	\$ 2,200,413
Receivables			
Due from other funds	15,400	-	15,400
Due from other state agencies	25,785	-	25,785
Other receivables	11,202	-	11,202
Federal government	600	-	600
Total assets	\$ 1,852,530	\$ 400,870	\$ 2,253,400
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 97,161	\$ 382,335	\$ 479,496
Accrued payroll	32,103	-	32,103
Total liabilities	129,264	382,335	511,599
Fund balance			
Restricted	1,723,266	18,535	1,741,801
Total fund balances	1,723,266	18,535	1,741,801
Total liabilities and fund balances	\$ 1,852,530	\$ 400,870	\$ 2,253,400

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances—By Fund Type—Nonmajor Governmental Funds
Year Ended June 30, 2017

	Special Revenue Funds	Capital Project Funds	Total
Revenues			
Interest	\$ 64	\$ -	\$ 64
Other state funds	1,090,025	-	1,090,025
Federal funds	43,659	-	43,659
Gasoline tax	200,259	-	200,259
Other	33,308	-	33,308
Total revenues	<u>1,367,315</u>	<u>-</u>	<u>1,367,315</u>
Expenditures			
Current			
State parks program	184,841	65,799	250,640
Healthy forests program	420,820	-	420,820
Renewal energy program	-	3,300,917	3,300,917
Mine reclamation program	519,818	-	519,818
Capital outlay	-	714,519	714,519
Total expenditures	<u>1,125,479</u>	<u>4,081,235</u>	<u>5,206,714</u>
Excess (deficiency) of revenues over (under) expenditures	<u>241,836</u>	<u>(4,081,235)</u>	<u>(3,839,399)</u>
Other Financing Sources (Uses)			
Intra-agency transfers			
Transfer out	(77,614)	-	(77,614)
Inter-agency transfers - severance tax	-	3,990,545	3,990,545
IA transfers - reversions	-	(1,655)	(1,655)
Total other financing sources (uses)	<u>(77,614)</u>	<u>3,988,890</u>	<u>3,911,276</u>
Net change in fund balances	164,222	(92,345)	71,877
Fund balances - beginning of year	1,559,044	110,880	1,669,924
Fund balances - end of year	<u>\$ 1,723,266</u>	<u>\$ 18,535</u>	<u>\$ 1,741,801</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Balance Sheet—Nonmajor Special Revenue Funds
June 30, 2017

	Motor Boat Fuel Tax Fund 30900	Conservation Planting Fund 32100	Forest Land Protection Fund 32200	Petroleum Violation Escrow Funds - Stripper Well Fund 31600	Surface Mining Permit Fees Fund 31900	New Mexico Mining Act Penalty Fund 73100	Surface Mining Penalty Fund 32000
Assets							
Investment in state treasurer general fund investment pool	\$ 478,977	\$ 66,020	\$ 9,758	\$ 12,090	\$ 201,270	\$ 77,275	\$ 7,865
Receivables							
Due from other funds	-	-	-	-	-	-	-
Due from other state agencies	17,029	-	-	-	-	-	-
Other receivables	-	4,259	-	-	-	-	-
Federal government	-	-	-	-	-	-	-
Total assets	<u>496,006</u>	<u>70,279</u>	<u>9,758</u>	<u>12,090</u>	<u>201,270</u>	<u>77,275</u>	<u>7,865</u>
Liabilities							
Accounts payable	76,605	510	-	-	3,997	-	-
Accrued payroll	-	-	-	-	2,332	-	-
Total liabilities	<u>76,605</u>	<u>510</u>	<u>-</u>	<u>-</u>	<u>6,329</u>	<u>-</u>	<u>-</u>
Fund Balances							
Restricted	<u>419,401</u>	<u>69,769</u>	<u>9,758</u>	<u>12,090</u>	<u>194,941</u>	<u>77,275</u>	<u>7,865</u>
Total fund balances	<u>419,401</u>	<u>69,769</u>	<u>9,758</u>	<u>12,090</u>	<u>194,941</u>	<u>77,275</u>	<u>7,865</u>
Total liabilities and fund balances	<u>\$ 496,006</u>	<u>\$ 70,279</u>	<u>\$ 9,758</u>	<u>\$ 12,090</u>	<u>\$ 201,270</u>	<u>\$ 77,275</u>	<u>\$ 7,865</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Balance Sheet—Nonmajor Special Revenue Funds — continued
June 30, 2017

	New Mexico Mining Act Fund 56600	Inmate Work Camp Fund 95600	Energy Efficiency Assessment Fund 20150	Water Quality Permit Fees Fund 40120	Total
Assets					
Investment in state treasurer general fund investment pool	\$ 214,785	\$ 375,859	\$ 134,216	\$ 221,428	\$ 1,799,543
Receivables					
Due from other funds	-	15,400	-	-	15,400
Due from other state agencies	-	8,756	-	-	25,785
Other receivables	-	6,943	-	-	11,202
Federal government	-	600	-	-	600
Total assets	<u>214,785</u>	<u>407,558</u>	<u>134,216</u>	<u>221,428</u>	<u>1,852,530</u>
Liabilities					
Accounts payable	1,130	14,919	-	-	97,161
Accrued payroll	<u>16,177</u>	<u>13,594</u>	<u>-</u>	<u>-</u>	<u>32,103</u>
Total liabilities	<u>17,307</u>	<u>28,513</u>	<u>-</u>	<u>-</u>	<u>129,264</u>
Fund Balances					
Restricted	<u>197,478</u>	<u>379,045</u>	<u>134,216</u>	<u>221,428</u>	<u>1,723,266</u>
Total fund balances	<u>197,478</u>	<u>379,045</u>	<u>134,216</u>	<u>221,428</u>	<u>1,723,266</u>
Total liabilities and fund balances	<u>\$ 214,785</u>	<u>\$ 407,558</u>	<u>\$ 134,216</u>	<u>\$ 221,428</u>	<u>\$ 1,852,530</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017

	Motor Boat Fuel Tax Fund 30900	Conservation Planting Fund 32100	Forest Land Protection Fund 32200	Petroleum Violation Escrow Funds - Stripper Well Fund 31600	Surface Mining Permit Fees Fund 31900	New Mexico Mining Act Penalty Fund 73100	Surface Mining Penalty Fund 32000
Revenues							
Interest	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -
Other state funds	-	105,554	-	-	123,745	-	-
Federal funds	-	-	-	-	-	-	-
Gasoline tax	200,259	-	-	-	-	-	-
Other	-	18,685	8,437	-	7	-	-
Total revenues	<u>200,259</u>	<u>124,239</u>	<u>8,437</u>	<u>64</u>	<u>123,752</u>	<u>-</u>	<u>-</u>
Expenditures							
State parks program	184,841	-	-	-	-	-	-
Healthy forests program	-	95,503	-	-	-	-	-
Mine reclamation program	-	-	-	-	63,646	-	-
Total expenditures	<u>184,841</u>	<u>95,503</u>	<u>-</u>	<u>-</u>	<u>63,646</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,418</u>	<u>28,736</u>	<u>8,437</u>	<u>64</u>	<u>60,106</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)							
Intra-agency transfers							
Transfer out	-	-	-	-	(17,362)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,362)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	15,418	28,736	8,437	64	42,744	-	-
Fund balances - beginning of year	403,983	41,033	1,321	12,026	152,197	77,275	7,865
Fund balances - end of year	<u>\$ 419,401</u>	<u>\$ 69,769</u>	<u>\$ 9,758</u>	<u>\$ 12,090</u>	<u>\$ 194,941</u>	<u>\$ 77,275</u>	<u>\$ 7,865</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—
Nonmajor Special Revenue Funds — continued
For the Year Ended June 30, 2017

	New Mexico Mining Act Fund 56600	Inmate Work Camp Fund 95600	Energy Efficiency Assessment Fund 20150	Water Quality Permit Fees Fund 40120	Total
Revenues					
Interest	\$ -	\$ -	\$ -	\$ -	\$ 64
Other state funds	555,510	305,216	-	-	1,090,025
Federal funds	-	43,659	-	-	43,659
Gasoline tax	-	-	-	-	200,259
Other	79	-	-	6,100	33,308
Total revenues	<u>555,589</u>	<u>348,875</u>	<u>-</u>	<u>6,100</u>	<u>1,367,315</u>
Expenditures					
State parks program	-	-	-	-	184,841
Healthy forests program	-	325,317	-	-	420,820
Mine reclamation program	456,172	-	-	-	519,818
Total expenditures	<u>456,172</u>	<u>325,317</u>	<u>-</u>	<u>-</u>	<u>1,125,479</u>
Excess (deficiency) of revenues over (under) expenditures	<u>99,417</u>	<u>23,558</u>	<u>-</u>	<u>6,100</u>	<u>241,836</u>
Other Financing Sources (Uses)					
Intra-agency transfers					
Transfer out	(17,362)	(42,890)	-	-	(77,614)
Total other financing sources (uses)	<u>(17,362)</u>	<u>(42,890)</u>	<u>-</u>	<u>-</u>	<u>(77,614)</u>
Net change in fund balances	82,055	(19,332)	-	6,100	164,222
Fund balances - beginning of year	115,423	398,377	134,216	215,328	1,559,044
Fund balances - end of year	<u>\$ 197,478</u>	<u>\$ 379,045</u>	<u>\$ 134,216</u>	<u>\$ 221,428</u>	<u>\$ 1,723,266</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Balance Sheet—Nonmajor Capital Project Funds
June 30, 2017

	<u>Capital Projects General Fund 93100</u>	<u>Capital Projects - STB Fund 89200</u>	<u>Total</u>
Assets			
Investment in state treasurer general fund investment pool	\$ 18,535	\$ 382,335	\$ 400,870
Total assets	<u>\$ 18,535</u>	<u>\$ 382,335</u>	<u>\$ 400,870</u>
Liabilities			
Accounts payable	\$ -	\$ 382,335	\$ 382,335
Total liabilities	<u>-</u>	<u>382,335</u>	<u>382,335</u>
Fund Balances			
Restricted	<u>18,535</u>	<u>-</u>	<u>18,535</u>
Total fund balances	<u>18,535</u>	<u>-</u>	<u>18,535</u>
Total liabilities and fund balances	<u>\$ 18,535</u>	<u>\$ 382,335</u>	<u>\$ 400,870</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—
Nonmajor Capital Project Funds
For the Year Ended June 30, 2017

	Capital Projects General Fund 93100	Capital Projects - STB Fund 89200	Total
Expenditures			
Current			
State parks program	\$ 65,799	\$ -	\$ 65,799
Renewal energy program	-	3,300,917	3,300,917
Capital outlay	<u>26,546</u>	<u>687,973</u>	<u>714,519</u>
Total expenditures	<u>92,345</u>	<u>3,988,890</u>	<u>4,081,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(92,345)</u>	<u>(3,988,890)</u>	<u>(4,081,235)</u>
Other Financing Sources (Uses)			
Inter-agency transfers - severance tax	-	3,990,545	3,990,545
Inter-agency transfers - reversions	<u>-</u>	<u>(1,655)</u>	<u>(1,655)</u>
Total other financing sources (uses)	<u>-</u>	<u>3,988,890</u>	<u>3,988,890</u>
Net change in fund balances	(92,345)	-	(92,345)
Fund balances - beginning of year	<u>110,880</u>	<u>-</u>	<u>110,880</u>
Fund balances - end of year	<u><u>\$ 18,535</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,535</u></u>

Other Supplementary Information

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule 1—Supplemental Schedule of the State General Fund
Investment Pool and Bank Accounts
June 30, 2017

Bank Name	Account Title	Account Type	State Treasurer Account Number	Bank Balance
New Mexico State Treasurer				
	19900 - General Fund	State Treasury	199-521	\$ (2,234,674)
	77300 - General Fund	State Treasury	773-521	68,842
	21300 - Special Revenue	State Treasury	213-521	4,167,598
	20010 - Special Revenue	State Treasury	2001-521	6,837,047
	31100 - Special Revenue	State Treasury	311-521	5,706,523
	01400 - YCC - Special Revenue	State Treasury	014-522	2,292,600
	30000 - Debt Service	State Treasury	300-521	13,919
	64600 - Capital Projects	State Treasury	646-521	5,167,729
	30900 - Special Revenue	State Treasury	309-521	478,977
	32100 - Special Revenue	State Treasury	321-521	66,020
	32200 - Special Revenue	State Treasury	321-521	9,758
	31600 - Special Revenue	State Treasury	316-521	12,090
	31900 - Special Revenue	State Treasury	319-521	201,270
	73100 - Special Revenue	State Treasury	731-521	77,275
	32000 - Special Revenue	State Treasury	320-521	7,865
	56600 - Special Revenue	State Treasury	566-521	214,785
	65600 - Special Revenue	State Treasury	646-521	4,751,697
	95600 - Special Revenue	State Treasury	956-521	375,859
	20150 - Special Revenue	State Treasury	2015-521	134,216
	40120 - Special Revenue	State Treasury	401-521	221,428
	89200 - Capital Projects	State Treasury	892-521	382,335
	93100 - Capital Projects	State Treasury	892-931	18,535
New Mexico Finance Authority	30000 - Debt Service	Reserve	N/A	520,108
New Mexico Finance Authority	30000 - Bond Proceeds	Reserve	N/A	22,988
Bank of the Southwest	20010 - State Parks	Checking	N/A	35,232 *
1st National Bank of Clayton	20010 - State Parks	Checking	N/A	2,381 *
Citizen Bank of Clovis	20010 - State Parks	Checking	N/A	5,161 *
Total bank balance of cash				<u>29,557,564</u>
Reconciliation of bank balances to cash				
reported on the statement of net assets				
	Outstanding checks			(64,632) *
	Deposits in transit			38,838 *
	Replenishments to be made			65 *
	Petty cash on hand			23,468
Total cash balance on statement of net position				<u>\$ 29,555,303</u>

* Sum of bank balances and reconciling items are the balance of the various bank accounts found at Note 6.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule 2—Supplemental Schedule of Special (Emergency) Appropriations
June 30, 2017

Special emergency funds were appropriated due to the wildfires resulting from the dry conditions throughout the state in fiscal year 2017.

Executive Order	Amount
2016-022	\$ 750,000
2016-023	750,000
2016-026	750,000
2016-029	750,000
2016-030	750,000
2016-031	750,000
2016-032	750,000
2017-006	750,000
2017-010	750,000
2017-011	<u>750,000</u>
Special appropriations for the fire disaster fund as shown on the statement of revenues, expenditures, and changes in fund balance	<u>\$ 7,500,000</u>

No encumbrances were outstanding at the end of the fiscal year.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule 3—Supplemental Schedule of Severance Tax Bond Proceeds
For the Year Ended June 30, 2017

The following is a list of the Department’s severance tax bond proceeds for the STB Fund 89200.

DFA Fund	Project Department	Appr. ID	Chapter	Laws	Section	Expiration	Amount Appropriated	Current Year Expenditures	(Unaudited)	Reversions 2017	Balance 2017
									Prior Years Incurred Balance		
10730	09-3013	STB09SA	5	2009	2/B/15	06/30/16	\$ 2,215,864	\$ -	\$ 2,154,345	\$ -	\$ 61,519
10730	13-1418	STB13SA	226	2013	19/2	06/30/17	2,500,000	40,613	2,459,387	-	-
10730	13-1419	STB13A	226	2013	20/2	06/30/17	1,000,000	5,145	994,746	-	109
20610	14-1581	STB14A	66	2014	14/1	06/30/18	20,000	-	-	-	20,000
20620	14-1584	STB14SA	66	2014	14/4	06/30/18	6,200,000	1,200,328	4,910,830	-	88,842
50230	15-0480	STB15A	3	2015	16/3	06/30/19	750,000	330,041	228,202	(1,655)	193,412
50230	15-0481	STB15A	3	2015	16/4	06/30/19	1,000,000	402,491	427,727	-	169,782
50120	15-1087	STB15SA	3	2015	88	06/30/19	2,500,000	938,284	227,882	-	1,333,834
40220	16-2237	STB16A	81	2016	15/2	6/30/18	500,000	494,906	-	-	5,094
40220	16-2238	STB16A	81	2016	16/1	6/30/20	224,341	98,719	-	-	125,622
40220	16-2239	STB16A	81	2016	16/2	6/30/20	250,000	-	-	-	250,000
40220	16-2240	STB16A	81	2016	16/3	6/30/20	250,000	216,818	-	-	33,182
40220	16-2643	STB16A	81	2016	43	6/30/20	2,500,000	263,200	-	-	2,236,800
							<u>\$ 19,910,205</u>	<u>\$ 3,990,545</u>	<u>\$ 11,403,119</u>	<u>\$ (1,655)</u>	<u>\$ 4,518,196</u>

State of New Mexico

Energy, Mineral, and Natural Resources Department

Schedule 4—Supplemental Schedule of Joint Powers Agreements

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
ECM Notes: Consolidates original JPA and multiple amendments related to operation of the Waste Isolation Pilot Plant Transportation Safety Program in New Mexico into one cohesive document, and updates clauses.	Department of Health	94 -521-0100-1975	Open	Joint Powers Agreement	6/29/2017 12/31/9999	0	Eletha J. Trujillo
FOR Notes: Use of Inmate Work Camp inmates on natural resource restoration projects.	County of Santa Fe	13 -521-0400-0010	Open	Joint Powers Agreement	7/31/2012 12/31/9999	0	Michael A. Gonzales
FOR Notes: WUI and HAZ fuels reduction projects. State and federal funds.	Guadalupe SWCD	13 -521-041000000-0012	Open	Joint Powers Agreement	7/16/2012 12/31/9999	84414	Carmelita M. Austin
FOR Notes: Documents EMNRD's and the City's agreement and commitment to mutual wildland fire suppression and management assistance and cooperation.	City of Las Cruces	13 -521-2300-0013	Open	Joint Powers Agreement	2/21/2013 12/31/9999	0	Donald J. Griego
FOR Notes: EMNRD will acquire from the USDA a unique U.S. General Services Administration number for County to use for the purchase of wildland fire equipment and supplies, provide training to County on ordering from GSA and monitor County's purchase orders. Essential: Direct abatement of wildfire threat.	County of Sierra	13 -521-2300-0150	Open	Joint Powers Agreement	4/5/2013 12/31/9999	0	Xavier J Anderson
FOR Notes: EMNRD will acquire from the USDA a unique U.S. General Services Administration number for County to use for the purchase of wildland fire equipment and supplies, provide training to County on ordering from GSA and monitor County's purchase orders.	County of Cibola	13 -521-2300-0152	Open	Joint Powers Agreement	5/21/2013 12/31/9999	0	Lindsey Quam
FOR Notes: Wildland Urban Interface (WUI) and Hazardous Fuels Reduction (HAZ) Grant Programs projects or other fuels reduction projects conducted under this Agreement shall involve work that emphasizes improving watershed areas on public and private land, the development of defensible space for individual homeowners, development of fuel breaks along common boundaries between private and public land, and assisting with thinning of individual lots and subdivision groups. There may be multiple projects conducted as part of this Agreement. Each project to be conducted under this Agreement shall follow the attached Project Work Plan. Essential: Direct abatement of wildfire threat. Federal Funds.	County of Taos	12 -521-041000000-0055	Open	Joint Powers Agreement	2/2/2012 12/31/9999	536550	Ernest Lopez
FOR Notes: Wildland Urban Interface (WUI) and Hazardous Fuels Reduction (HAZ) Grant Programs projects or other fuels reduction projects or forest health projects conducted under this Agreement shall involve work that emphasizes improving watershed areas on public and private land, the development of defensible space for individual homeowners, development of fuel breaks along common boundaries between private and public land, and assisting with thinning of individual lots and subdivision groups. There may be multiple projects conducted as part of this Agreement. Each project to be conducted under this Agreement shall follow the attached Project Work Plan. Essential: Direct abatement of wildfire threat. Cost varies depending on complexity of projects and is determined in individual approved work plans. Federal funds.	McKinley Soil and Water Conservation District	12 -521-041000000-0061	Open	Joint Powers Agreement	3/7/2012 12/31/9999	271740	Kimberly A. Kostelnik
FOR Notes: Wildland Urban Interface (WUI) and Hazardous Fuels Reduction (HAZ) Grant Programs projects or other fuels reduction projects or forest health projects conducted under this Agreement shall involve work that emphasizes improving watershed areas on public and private land, the development of defensible space for individual homeowners, development of fuel breaks along common boundaries between private and public land, and assisting with thinning of individual lots and subdivision groups. There may be multiple projects conducted as part of this Agreement. Each project to be conducted under this Agreement shall follow the Project Work Plan (Exhibit A), as may be amended from time to time. Essential: Direct abatement of wildfire threat. Federal funds.	Quemado Soil and Water Conservation District	12 -521-041000000-0150	Open	Joint Powers Agreement	4/11/2012 12/31/9999	0	Douglas I Boykin
FOR Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 4340 (EMNRD No. 07-521-A060-133-0283). Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, to mitigate the threat of wildland fires and improve forest health. SHARE No. 000 ... 11996.	Lava Soil and Water Conservation District	11 -521-2301-0028	Open	Joint Powers Agreement	10/4/2010 12/31/9999	0	Kimberly A. Kostelnik
FOR Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates SHARE JPA 000 ... 8497 (EMNRD No. 09-521-2302-0031). This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, to mitigate the threat of wildland fires and improve forest health. SHARE No. 000 ... 12030.	Salado Soil and Water Conservation District	11 -521-2301-0029	Open	Joint Powers Agreement	8/5/2010 12/31/9999	25000	Donald J. Griego
FOR Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 1724 (EMNRD No. 04-521-0494-0203). This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 12031.	Sierra Soil & Water Conservation District	11 -521-2301-0032	Open	Joint Powers Agreement	7/8/2010 12/31/9999	0	Douglas I Boykin
FOR Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 1212 (EMNRD No. 05-521-0499-0060). Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, to mitigate the threat of wildland fires and improve forest health. SHARE No. 000 ... 12033.	Socorro SWCD	11 -521-2301-0033	Open	Joint Powers Agreement	10/19/2010 12/31/9999	0	Donald J. Griego

State of New Mexico

Energy, Mineral, and Natural Resources Department

Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Tierra Y Montes SWCD	11 -521-2301-0034	Open	Joint Powers Agreement	7/14/2010 12/31/9999	1903556.96	Ernesto G Hurtado
<p>Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, to mitigate the threat of wildland fires and improve forest health. This JPA supersedes and terminates SHARE JPA 000 ... 1212 (EMNRD No. 05-521-0499-0060). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 12035.</p>							
FOR	Western Mora Soil & Water Conservation District	11 -521-2301-0035	Open	Joint Powers Agreement	7/14/2010 12/31/9999	462290	Ernesto G Hurtado
<p>Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 1790 (EMNRD No. 05-521-0400-0144). This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 12041.</p>							
FOR	County of Catron	11 -521-2301-0047	Open	Joint Powers Agreement	10/4/2010 12/31/9999	613859.75	Donald J. Griego
<p>Notes: Improvement of natural resources on lands the County owns through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 1784 (EMNRD No. 04-521-0486-0050). Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the County to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the County knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the County sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources. SHARE No. 000 ... 12291.</p>							
FOR	County of Santa Fe	11 -521-2301-0049	Open	Joint Powers Agreement	12/28/2010 12/31/9999	0	Donald J. Griego
<p>Notes: Improvement of natural resources on lands the County owns through the performance of natural resource restoration projects. This JPA supersedes and terminates EMNRD No. 05-521-0499-0007. This JPA contains no specific compensation amount, but instead requires the County to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the County knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the County sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 12286.</p>							
FOR	City of Santa Fe	11 -521-2301-0051	Open	Joint Powers Agreement	3/7/2011 12/31/9999	115516.56	Andrew G Frederick
<p>Notes: Thinning projects. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA 000 ... 2473 (04-521-0494-0080). State and federal funds. SHARE No. 000 ... 12272.</p>							
FOR	Village of Ruidoso	11 -521-2301-0052	Open	Joint Powers Agreement	10/4/2010 12/31/9999	1663632	Raymond (Eddie) Tudor
<p>Notes: Improvement of natural resources on lands the Village owns through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2458 (EMNRD No. 04-521-0486-0053) and SHARE No. 000 ... 5425 (EMNRD No. 04-521-0486-0053, Amd. 1). This JPA contains no specific compensation amount, but instead requires the Village to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the Village knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the Village sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources. SHARE No. 000 ... 12273.</p>							
FOR	City of Alamogordo	11 -521-2301-0054	Open	Joint Powers Agreement	9/14/2010 12/31/9999	0	Donald J. Griego
<p>Notes: Improvement of natural resources on lands the City owns through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2304 (EMNRD No. 06-521-04GG-0103). This JPA contains no specific compensation amount, but instead requires the City to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the City knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the City sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources. Essential: Direct abatement of wildfire threat. OSF. SHARE No. 000 ... 12277.</p>							
FOR	City of Raton	11 -521-2301-0055	Open	Joint Powers Agreement	8/13/2010 12/31/9999	86000	Ernest Lopez
<p>Notes: Improvement of natural resources on lands the City owns through the performance of natural resource restoration projects. Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the City to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the City knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the City sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources. SHARE No. 000 ... 12278.</p>							
FOR	City of Albuquerque	11 -521-2300-0056	Open	Joint Powers Agreement	7/23/2010 12/31/9999	0	Donald J. Griego
<p>Notes: Gives the City the ability to purchase of wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration. As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the City to use for the purchase of wildland fire equipment and supplies, provide training to the City on ordering from GSA and monitor the City's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 9358.</p>							
FOR	Village of Reserve	11 -521-2300-0062	Open	Joint Powers Agreement	11/8/2010 12/31/9999	0	Donald J. Griego
<p>Notes: Gives the Village the ability to purchase of wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the Village to use for the purchase of wildland fire equipment and supplies, provide training to the Village on ordering from GSA and monitor the Village's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. Essential: Direct abatement of wildfire threat. No funds involved. SHARE No. 000 ... 11266.</p>							
FOR	Otero Soil & Water Conservation District	11 -521-2300-0186	Open	Joint Powers Agreement	2/2/2011 12/31/9999	1088312	Kimberly A. Kostelink
<p>Notes: Improvement of natural resources on private lands within the SWCD through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. Federal funds. SHARE No. 000 ... 12996.</p>							
FOR	County of Guadalupe	10 -521-2300-0001	Open	Joint Powers Agreement	12/7/2009 12/31/9999	0	Donald J. Griego
<p>Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2546 (EMNRD No. 94-521-2300-0277); JPA No. 72-541-36; and a Memorandum of Understanding executed on February 24, 1984). SHARE No. 000 ... 10911.</p>							

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Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2599 (EMNRD No. 79-521-2300-0226); and a JPA executed June 1, 1979. SHARE No. 000 ... 10942.	County of Harding	10 -521-2300-0002	Open	Joint Powers Agreement	3/18/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates SHARE JPA 000 ... 2431 (EMNRD No. 04-521-0400-0010) and SHARE JPA 000 ... 2648 (EMNRD No. 80-521&C"2300-0137). SHARE No. 000 ... 10846.	County of Mora	10 -521-2300-0003	Open	Joint Powers Agreement	9/29/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Wildfire suppression. Essential: Direct abatement of wildfire. SHARE No. 000 ... 10881.	County of Catron	10 -521-2300-0004	Open	Joint Powers Agreement	4/26/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2606 (EMNRD No. 78-521-2300-0191) and EMNRD JPA No. 68-541-65. County No. 09-NOV-3433. SHARE No. 000 ... 10963.	County of McKinley	10 -521-2300-0005	Open	Joint Powers Agreement	12/7/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Wildland fire protection and suppression. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 10886.	County of Cibola	10 -521-2300-0007	Open	Joint Powers Agreement	1/28/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2595 (EMNRD No. 79-521-2300-0115). SHARE No. 000 ... 10946.	County of Sierra	10 -521-2300-0008	Open	Joint Powers Agreement	11/17/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2502 (EMNRD No. 01-521-2300-0008), and JPA 70-541-73. SHARE No. 000 ... 10964.	County of Otero	10 -521-2300-0009	Open	Joint Powers Agreement	3/18/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2594 (EMNRD No. 79-52-2300-0058). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10947.	County of Hidalgo	10 -521-2300-0010	Open	Joint Powers Agreement	12/7/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2538 and a Memorandum of Understanding executed on February 19, 1987. SHARE No. 000 ... 10933.	County of Socorro	10 -521-2300-0011	Open	Joint Powers Agreement	12/14/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates SHARE JPA 000 ... 1471 (EMNRD No. 07-521-0400-0117) and SHARE JPA 000 ... 2647 (EMNRD No. 80-521-2300-0066). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10870.	County of Rio Arriba	10 -521-2300-0013	Open	Joint Powers Agreement	10/28/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Wildland fire suppression and protection. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 10939.	County of Torrance	10 -521-2300-0014	Open	Joint Powers Agreement	3/26/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2610 (EMNRD No. 78-521-2300-0276). SHARE No. 000 ... 10913.	County of Quay	10 -521-2300-0015	Open	Joint Powers Agreement	3/18/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2458 (EMNRD No. 93-521-2300-0016) and SHARE JPA 000 ... 2491 (EMNRD No. 03-521-0400-0183). SHARE No. 000 ... 10918.	County of San Miguel	10 -521-2300-0016	Open	Joint Powers Agreement	11/17/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2539 (EMNRD No. 95-521-2300-0286). SHARE No. 000 ... 10950.	County of Lincoln	10 -521-2300-0017	Open	Joint Powers Agreement	11/17/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Document's EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates SHARE JPA 000 ... 2593 (EMNRD No. 79-521-2300-0028) and a JPA between EMNRD and the County executed on March 2, 1983. SHARE No. 000 ... 10905.	County Of Dona Ana	10 -521-2300-0018	Open	Joint Powers Agreement	1/18/2009 12/31/9999	0	Donald J. Griego

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Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA no. 000 ... 2601 (EMNRD No. 79-521-2300-0324); SHARE JPA 000 ... 2432 (EMNRD No. 04-521-0400-0013); and Joint Powers Agreement No. 68-541-64. SHARE No. 000 ... 10910.	County of Grant	10 -521-2300-0019	Open	Joint Powers Agreement	3/18/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2620 (EMNRD No. 77-521-2300-0250). SHARE No. 000 ... 10940.	County of Valencia	10 -521-2300-0020	Open	Joint Powers Agreement	3/30/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2551 (EMNRD No. 93-521-2300-0096 and EMNRD JPA No. 75-541-11. SHARE No. 000 ... 10858.	County of Roosevelt	10 -521-2300-0021	Open	Joint Powers Agreement	11/2/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2402 (05-521-0400-0015), and SHARE JPA 000 ...2600 (79-521-2300-0275). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10857.	County of Colfax	10 -521-2300-0022	Open	Joint Powers Agreement	11/2/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2405 (EMNRD No. 05-521-0400-0054); SHARE JPA 000 ... 2553 (EMNRD No. 93-52-2300-0117); and a JPA executed July 1, 1979. SHARE No. 000 ... 10941.	County of Chaves	10 -521-2300-0023	Open	Joint Powers Agreement	2/25/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2490 (EMNRD No. 03-521-0400-0181) and SHARE JPA No. 000 ...2483 (EMNRD No. 04-521-0400-0198). All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10848.	County of San Juan	10 -521-2300-0024	Open	Joint Powers Agreement	4/30/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This Agreement supersedes and terminates SHARE JPA 000 ... 2608 (EMNRD No. 78-521-0400-0256). Essential: Direct abatement of wildfire threat. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. SHARE No. 000 ... 10887.	County of Curry	10 -521-2300-0025	Open	Joint Powers Agreement	5/20/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2511 (EMNRD No. 01-521-2300-0194) and SHARE JPA 000 ... 2607 (EMNRD No. 78-521-2300-0204). suppression. SHARE No. 000 ... 10920.	County of Sandoval	10 -521-2300-0026	Open	Joint Powers Agreement	3/18/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2482 (EMNRD No. 04-521-0400-0199); SHARE No. 000 ... 2533 (EMNRD No. 97-521-2300-0046); and EMNRD JPA No. 74-541-30. SHARE No. 000 ... 10934.	County of Taos	10 -521-2300-0027	Open	Joint Powers Agreement	11/2/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. . All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2552 (EMNRD No. 93-521-2300-0116). SHARE No. 000 ... 10861.	County of Lea	10 -521-2300-0029	Open	Joint Powers Agreement	11/2/2009 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2550 (EMNRD No. 93-521-2300-0091), SHARE No. 000 ... 10909.	County of Eddy	10 -521-2300-0030	Open	Joint Powers Agreement	2/25/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This JPA supersedes and terminates SHARE JPA 000 ...2609 (EMNRD No. 78-521-2300-0266) and SHARE JPA 000 ... 2575 (00-521-2300-0129). Essential: Direct abatement of wildfire threat. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. SHARE No. 000 ... 10849.	County of Bernalillo	10 -521-2300-0031	Open	Joint Powers Agreement	5/19/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... This Agreement supersedes and terminates SHARE JPA No. 000 ... 2519 (EMNRD No. 99-521-0400-0132) and SHARE JPA 000 ... 2604 (EMNRD No. 78-521-2300-0185). SHARE No. 000 ... 10921.	County of Santa Fe	10 -521-2300-0032	Open	Joint Powers Agreement	3/18/2010 12/31/9999	0	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2534 (EMNRD No. 97-521-2300-0073). SHARE No. 000 ... 10945.	County Of Los Alamos	10 -521-2300-0033	Open	Joint Powers Agreement	3/30/2010 12/31/9999	0	Donald J. Griego

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Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	City of Santa Fe	10 -521-2301-0051	Open	Joint Powers Agreement	3/7/2011 12/31/9999	0	Donald J. Griego
<p>Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This JPA supersedes and terminates SHARE JPA 000 ... 1235 (EMNRD No. 07-521-2300-0004). All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. SHARE No. 000 ... 12272.</p>							
FOR	Town of Peralta	10 -521-2300-0055	Open	Joint Powers Agreement	6/24/2009 12/31/9999	0	Donald J. Griego
<p>Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE NO. 000 ... 10116.</p>							
FOR	County of Luna	10 -521-2300-0060	Open	Joint Powers Agreement	4/19/2010 12/31/9999	0	Donald J. Griego
<p>Notes: document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2558 (EMNRD No. 80-521-2300-0001) and SHARE JPA 000 ...2631 (EMNRD No. 77-521-2300-0258). SHARE No. 000 ... 10957.</p>							
FOR	Pueblo of Taos	10 -521-40150-0062	Open	Joint Powers Agreement	3/29/2010 12/31/9999	300000	Donald J. Griego
<p>Notes: Improvement of natural resources on Pueblo lands through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the Pueblo to complete individual project work plans with specified dollar amounts. A sample work plan is attached to the JPA so the Pueblo knows what is expected and provides the Department of Finance and Administration each plan's format. When the work plan is satisfactory to EMNRD, the State Forester and the Pueblo sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including ARRA and state monies, to mitigate the threat of wildland fires and improve forest health. Supersedes and terminates SHARE JPA 000 ... 2602 (EMNRD No. 78-52-2300-0174); and a JPA executed June 18, 1979. SHARE No. 000 ... 11249.</p>							
FOR	Upper Chama Soil and Water Conservation District	10 -521-2301-0190	Open	Joint Powers Agreement	4/30/2010 12/31/9999	524050	Mary C. Stuever
<p>Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service (USDA) under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 11574.</p>							
FOR	San Juan SWCD	10 -521-2301-0191	Open	Joint Powers Agreement	3/30/2010 12/31/9999	4116192	Kimberly A. Kostelnik
<p>Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service (USDA) under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 11406.</p>							
FOR	County of Lincoln	10 -521-2301-0235	Open	Joint Powers Agreement	5/6/2010 12/31/9999	3562618	Kimberly A. Kostelnik
<p>Notes: Improvement of natural resources on lands the County owns through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2452 (EMNRD No. 04-521-0486-0049). This JPA contains no specific compensation amount, but instead requires the County to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the County knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the County sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 11510.</p>							
FOR	County of Otero	10 -521-2301-0236	Open	Joint Powers Agreement	4/27/2010 12/31/9999	525000	Donald J. Griego
<p>Notes: Improvement of natural resources on lands the County owns through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2414 (EMNRD No. 05-521-0483-0085). This JPA contains no specific compensation amount, but instead requires the County to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the County knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the County sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Essential: Direct abatement of wildfire threat. Federal funds, including ARRA. SHARE No.000 ... 11551.</p>							
FOR	County of Colfax	10 -521-2301-0237	Open	Joint Powers Agreement	6/8/2010 12/31/9999	743000	Ernest Lopez
<p>Notes: Improvement of natural resources on lands the County owns through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2310 (EMNRD No. 06-521-04GD-0105). This JPA contains no specific compensation amount, but instead requires the County to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the County knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the County sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 11564.</p>							
FOR	Town of Red River	10 -521-2301-0238	Open	Joint Powers Agreement	5/20/2010 12/31/9999	91000	Kimberly A. Kostelnik
<p>Notes: Improvement of natural resources on lands the Town owns through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2478 (EMNRD No. 04-521-0483-0114). Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the Town to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the Town knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the Town sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act (ARRA) and state monies, to mitigate the threat of wildland fires and improve forest health. SHARE No. 000 ... 11576.</p>							
FOR	Village of Angel Fire, The	10 -521-2301-0239	Open	Joint Powers Agreement	5/25/2010 12/31/9999	459000	Ernest Lopez
<p>Notes: Improvement of natural resources on lands the Village owns through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the Village to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the Village knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the Village sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. State and federal funds, including ARRA. SHARE No. 000 ... 11573.</p>							

State of New Mexico

Energy, Mineral, and Natural Resources Department

Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Colfax Soil & Water Conservation District	10 -521-2301-0240	Open	Joint Powers Agreement	4/30/2010 12/31/9999	672000	Ernest Lopez
<p>Notes: of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service (USDA) under the Wildland Urban Interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 11575.</p>							
FOR	Ciudad Soil & Water Conservation District	10 -521-2301-0247	Open	Joint Powers Agreement	7/14/2010 12/31/9999	1363450	Todd L. Haines
<p>Notes: Improvement of natural resources on lands the manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2449 (EMNRD No. 04-521-0486-0040). This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 11584. Supersedes and terminates JPA 04-521-0400-0092.</p>							
FOR	Claunch-Pinto SWCD	10 -521-2301-0248	Open	Joint Powers Agreement	5/20/2019 12/31/9999	1101000	Todd L. Haines
<p>Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2461 (EMNRD No. 04-521-0486-0054). This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. SHARE No. 000 ... 11587.</p>							
FOR	Cuba Soil and Water Conservation District	10 -521-2301-0249	Open	Joint Powers Agreement	8/5/2010 12/31/9999	0	Todd L. Haines
<p>Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2498 (EMNRD No. 08-521-2302-0084). Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. SHARE No. 000 ... 11588.</p>							
FOR	Edgewood SWCD	10 -521-2301-0250	Open	Joint Powers Agreement	7/23/2010 12/31/9999	0	Todd L. Haines
<p>Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service (USDA) under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, including the American Recovery and Reinvestment Act and state monies, to mitigate the threat of wildland fires and improve forest health. This JPA supersedes and terminates SHARE JPA 000 ... 6108 (EMNRD No. 08-521-2302-0156). SHAR ENO. 000 ... 11582.</p>							
FOR	Grant Soil & Water Conservation District (SWCD)	10 -521-2300-0251	Open	Joint Powers Agreement	9/7/2010 12/31/9999	646111	Donald J. Griego
<p>Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 2089 (EMNRD No. 04-521-0486-0055). Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. SHARE No. 000 ... 11615.</p>							
FOR	City of Santa Fe	10 -521-2300-0258	Open	Joint Powers Agreement	5/20/2010 12/31/9999	0	Donald J. Griego
<p>Notes: Gives the City the ability to purchase of wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the City to use for the purchase of wildland fire equipment and supplies, provide training to the City on ordering from GSA and monitor the City's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 11617.</p>							
FOR	Navajo Nation	10 -521-2301-0264	Open	Joint Powers Agreement	10/19/2010 12/31/9999	226200	Donald J. Griego
<p>Notes: Improvement of natural resources on Navajo lands through the performance of natural resource restoration projects. Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the Navajo Nation to complete individual project work plans with specified dollar amounts. A sample work plan is attached to the JPA so the Navajo Nation knows what is expected and provides the Department of Finance and Administration each plan's format. When the work plan is satisfactory to EMNRD, the State Forester and the Navajo Nation sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. SHARE No. 000 ...11776.</p>							
FOR	Mescalero Apache Tribe	10 -521-2301-0304	Open	Joint Powers Agreement	7/14/2010 12/31/9999	1222400	Kimberly A. Kostelnik
<p>Notes: Improvement of natural resources on tribal lands through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the Tribe to complete individual project work plans with specified dollar amounts. A sample work plan is attached to the JPA so the Tribe knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the Tribe sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 11923.</p>							
FOR	Village of Ruidoso	09 -521-0400-0021	Open	Joint Powers Agreement	7/1/2008 12/31/9999	0	Michael A. Gonzales
<p>Notes: The Village of Ruidoso pays EMNRD for the use of the inmate crews in accordance with rates specified in each approved project plan. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 7962.</p>							
FOR	Pueblo of Santa Clara	09 -521-2301-0072	Open	Joint Powers Agreement	11/3/2008 12/31/9999	6548295	Donald J. Griego
<p>Notes: Improvement of natural resources on Pueblo lands through the performance of natural resource restoration projects. JPA contains no specific compensation amount, but instead requires the Pueblo to complete individual project work plans with specified dollar amounts. A sample work plan is attached to the JPA so the Pueblo knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the Pueblo sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 8872. USDA Funds.</p>							
FOR	Pueblo of Santa Ana	09 -521-A060133-0104	Open	Joint Powers Agreement	1/30/2009 12/31/9999	94418.37	Kimberly A. Kostelnik
<p>Notes: Improvement of natural resources on Pueblo lands through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the Pueblo to complete individual project work plans with specified dollar amounts. A sample work plan is attached to the JPA so the Pueblo knows what is expected and provides the Department of Finance and Administration each plan's format. When the work plan is satisfactory to EMNRD, the State Forester and the Pueblo sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. SHARE No. 000 ... 9090. STB Funds.</p>							

State of New Mexico

Energy, Mineral, and Natural Resources Department

Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Corrales	09 - 521-2300-0106	Open	Joint Powers Agreement	1/30/2009 12/31/9999	0	Donald J. Griego
Notes: Gives the Village the ability to purchase of wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the Village to use for the purchase of wildland fire equipment and supplies, provide training to the Village on ordering from GSA and monitor the Village's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. SHARE No. 000 ... 9169. No funds involved.							
FOR	City of Farmington	09 - 521-2300-0174	Open	Joint Powers Agreement	4/6/2009 12/31/9999	0	Donald J. Griego
Notes: EMNRD will acquire from the USDA - Forest Service a unique U.S. General Services Administration number for the City of Farmington to use for the purchase of wildland fire equipment and supplies, provide training on ordering from GSA and monitor City's purchase orders for compliance with agreement. Essential: Village fire department has need for safety gear that is difficult to purchase at cost and EMNRD has authority to purchase gear at low cost. Funding Source: n/a Share #: 000...9438 Term: Ongoing.							
FOR	County of San Juan	09 - 521-2300-0179	Open	Joint Powers Agreement	6/8/2009 12/31/9999	0	Donald J. Griego
Notes: Gives the County the ability to purchase wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the County to use for the purchase of wildland fire equipment and supplies, provide training to the County on ordering from GSA and monitor the County's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 9359. No funds involved.							
FOR	County of Valencia	09 - 521-2300-0180	Open	Joint Powers Agreement	3/18/2009 12/31/9999	0	Donald J. Griego
Notes: Gives the County the ability to purchase of wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the County to use for the purchase of wildland fire equipment and supplies, provide training to the County on ordering from GSA and monitor the County's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. Essential: Direct abatement of wildfire threat. SHARE No.: 000 ... 9359. No funds involved.							
FOR	New Mexico Department of Game and Fish	09 - 521-0400-0182	Open	Joint Powers Agreement	3/11/2009 12/31/9999	0	Kimberly A. Kostelnik
Notes: Improvement of natural resources on lands owned by the State Game Commission through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the NMDGF to complete individual project work plans with specified dollar amounts. A sample work plan (Attachment A) is included with the Agreement so NMDGF knows what is expected and also provides a sample format to the Department of Finance and Administration. When each work plan is satisfactory to EMNRD, the State Forester and NMDGF sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 9318. Mix of state and federal funds.							
FOR	Department of Cultural Affairs	09 - 521-0400-0203	Open	Joint Powers Agreement	7/7/2009 12/31/9999	0	Michael A. Gonzales
Notes: EMNRD shall to the DCA by using inmate crews to perform natural resource improvements on state lands owned and managed by the DCA, including lands surrounding the State Monuments, and providing vocational training for inmates classified by the Corrections Department as minimum security. Essential: Comply with underlying legislative funding intent. SHARE No. 000 ... 9441.							
FOR	General Services Department	09 - 521-2300-0236	Open	Joint Powers Agreement	12/23/2009 12/31/9999	0	Donald J. Griego
Notes: Use of aircraft for wildland fire suppression and aerial reconnaissance. The exchange of funds shall be on an as-needed basis and shall come from the State Emergency Fund. Compensation shall be based on actual flight and standby hours. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 9529.							
FOR	Claunch-Pinto SWCD	08 - 521-0400-0028	Open	Joint Powers Agreement	7/1/2007 12/31/9999	0	Michael A. Gonzales
Notes: EMNRD shall provide support to CPSWCD by using inmate crews to perform natural resource improvements to lands CPSWCD manages and providing vocational training for inmates classified by the Corrections Department as minimum security. CPSWCD pays EMNRD for the use of the inmate crews in accordance with rates specified in each approved project plan. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 5479.							
FOR	County of Bernalillo	08 - 521-0400-0030	Open	Joint Powers Agreement	3/20/2008 12/31/9999	0	Donald J. Griego
Notes: IWC shall provide support to the Bernalillo County Open Space Division (BCOSD) by using inmate crews to perform natural resource improvements to lands BCOSD owns and providing vocational training for inmates classified by the Corrections Department as minimum security. BCOSD pays EMNRD for the use of the inmate crews in accordance with rates specified in each approved project plan. This JPA supersedes and terminates JPA 99-521-0400-0122. SHARE HNo. 000 ... 5638.							
FOR	City of Albuquerque	08 - 521-2300-0039	Open	Joint Powers Agreement	4/1/2008 12/31/9999	0	Donald J. Griego
Notes: JPA documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal. SHARE #: 000...2307. Supersedes & terminates JPA 94-521-2300-0071.							
FOR	City of Belen	08 - 521-2300-0040	Open	Joint Powers Agreement	2/27/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000...2321. Supersedes and terminates SHARE JPA 94-521-2300-0289 and JPA 74-521-19.							
FOR	City of Grants	08 - 521-2300-0041	Open	Joint Powers Agreement	2/27/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates the following JPAs: 03-521-2300-0157 and 01-521-2300-0202. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 6396.							
FOR	Town of Hurley	08 - 521-2300-0042	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA terminates and supersedes JPA No. 95-521-2300-0143 for wildfire suppression. SHARE No. 000 ... 2329.							
FOR	Village Of Virden	08 - 521-2300-0043	Open	Joint Powers Agreement	5/2/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Supersedes and terminates JPA No. 93-521-2300-0106. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 2331							

State of New Mexico

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Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Capitan - Lincoln County	08 - 521-2300-0044	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000 ...1754. Supersedes and terminates JPA 94-521-2300-0207.							
FOR	City of Carlsbad	08 - 521-2300-0045	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. . All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates EMNRD JPA No. 93-521-2300-0177. SHARE No. 000 ... 1757.							
FOR	Town of Elda	08 - 521-2300-0046	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates JPA 93-521-2300-0207 and JPA75-541-15. SHARE No. 000 ... 2013.							
FOR	Town of Carrizozo	08 - 521-2300-0047	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates JPA 93-521-2300-0149 for wildfire suppression. SHARE No. 000 ... 2010.							
FOR	City of Artesia	08 - 521-2300-0048	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates JPA 93-521-2300-0144. SHARE No. 000 ... 1759 (08-0048).							
FOR	Town of Tatum	08 - 521-2300-0049	Open	Joint Powers Agreement	10/17/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Supersedes and terminates JPA 93-521-2300-0141. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 2008.							
FOR	Village of Floyd	08 - 521-2300-0050	Open	Joint Powers Agreement	3/20/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates JPA 93-521-2300-0205 and JPA 75-541-72. SHARE No. 000 ... 1764.							
FOR	Village of Fort Sumner	08 - 521-2300-0051	Open	Joint Powers Agreement	4/1/2008 12/31/9999	0	Donald J. Griego
Notes: JPA documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal Disaster Term: Ongoing. Share #: 000...1765 Supersedes/Terminates: JPA 93-521-2300-0148							
FOR	Village of Dexter	08 - 521-2300-0052	Open	Joint Powers Agreement	5/2/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates JPA 93-521-2300-0206. SHARE No. 000 ... 1766.							
FOR	Village of Dora	08 - 521-2300-0053	Open	Joint Powers Agreement	11/26/2007 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates JPA 93-521-2300-0165 (wildfire suppression); and JPA 72-541-25 (wildfire cooperation). SHARE JPA No. 000 ... 1767.							
FOR	Village of Causey	08 - 521-2300-0054	Open	Joint Powers Agreement	1/29/2008 12/31/9999	0	Donald J. Griego
Notes: Fire suppression on lands adjacent to the Village of Causey. Essential: Provides direct abatement of wildfire threat on community. Funding Source: Emergency Fire Suppression Disaster Funds. Share #: 000...1768. Supersedes & terminates: JPA #s: 93-521-2300-0149 & 71-541-24.							
FOR	Village of Corona	08 - 521-2300-0055	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates JPA 93-521-2300-0182. SHARE No. 000 ... 1769.							
FOR	Town of Eunice	08 - 521-2300-0057	Open	Joint Powers Agreement	3/20/2008 12/31/9999	0	Donald J. Griego
Notes: document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Supersedes and terminates JPA 93-521-2300-0168. SHARE No. 1771.							
FOR	City of Roswell	08 - 521-2300-0058	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ...1772.							

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Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued
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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Town of Lake Arthur	08 - 521-2300-0059	Open	Joint Powers Agreement	11/3/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates EMNRD JPA 75-541-13. SHARE JPA No. 000 ... 1773.							
FOR	City of Jal	08 - 521-2300-0060	Open	Joint Powers Agreement	4/1/2008 12/31/9999	0	Donald J. Griego
Notes: JPA documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal Disaster SHARE #: 000 ... 1774							
FOR	Town of Hagerman	08 - 521-2300-0061	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates JPA 75-541-14 for wildfire cooperation. SHARE No. 000 ... 2015.							
FOR	Village of Tijeras	08 - 521-2300-0062	Open	Joint Powers Agreement	4/1/2008 12/31/9999	0	Donald J. Griego
Notes: JPA documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal. SHARE #: 000 ... 2352. Supersedes and terminates: 78-521-2300-0144.							
FOR	Village of Jemez Springs	08 - 521-2300-0063	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. Share #: 000...1748.							
FOR	Village of Cuba	08 - 521-2300-0064	Open	Joint Powers Agreement	11/17/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 2380.							
FOR	Town of Willard	08 - 521-2300-0065	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000...2381. Supersedes and terminates JPA No. 73-541-26).							
FOR	City of Aztec	08 - 521-2300-0066	Open	Joint Powers Agreement	2/27/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates JPA 03-521-0400-0182. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 2386.							
FOR	Town of Taos	08 - 521-2300-0067	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates JPA 97-521-2300-0123 and JPA 01-521-2300-0039. SHARE No. 000 ... 1746.							
FOR	Village of Cimarron	08 - 521-2300-0068	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE #: 000 ...1745. Supersedes and terminates JPA 94-521-0400-0137.							
FOR	Village Of Eagle Nest	08 - 521-2300-0069	Open	Joint Powers Agreement	1/15/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates JPA No. 01-521-2300-0164. SHARE No. 000 ... 2025.							
FOR	Town of Clayton	08 - 521-2300-0071	Open	Joint Powers Agreement	5/13/2009 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 1732.							
FOR	Village of House	08 - 521-2300-0073	Open	Joint Powers Agreement	3/18/2009 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 2028.							
FOR	City of Sunland Park	08 - 521-2300-0074	Open	Joint Powers Agreement	5/28/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 1740. Supersedes and terminates JPA 93-521-2300-0061.							

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Hatch	08 -521-2300-0077	Open	Joint Powers Agreement	11/2/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. SHARE No. 000 ... 2389.							
FOR	Village of Williamsburg	08 -521-2300-0079	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates JPA 93-521-2300-0058. SHARE No. 000 ... 4040.							
FOR	City of Lordsburg	08 -521-2300-0080	Open	Joint Powers Agreement	4/1/2008 12/31/9999	0	Donald J. Griego
Notes: JPA documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal. SHARE #: 000 ... 4042. Supersedes/Terminates: JPA 93-521-2300-0156.							
FOR	Village of Los Lunas	08 -521-2300-0081	Open	Joint Powers Agreement	1/29/2008 12/31/9999	0	Donald J. Griego
Notes: Fire suppression on lands adjacent to Village of Los Lunas. Essential: Provides direct abatement of wildfire threat to communities. Funding Source: Emergency Fire Suppression Disaster Funds. Term: Ongoing. Share #: 000...2318.							
FOR	Village of Chama	08 -521-2300-0082	Open	Joint Powers Agreement	1/29/2008 12/31/9999	0	Donald J. Griego
Notes: Fire suppression on lands adjacent to the Village of Chama. Essential: Provides direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. Term: Ongoing. SHARE No. 000...2383. Supersedes & terminates JPA 00-521-2300-0152.							
FOR	Town Of Mountainair	08 -521-2300-0083	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 2316. Supersedes and terminates JPA 94-521-2300-0298.							
FOR	Pueblo of Sandia	08 -521-A060133-0107	Open	Joint Powers Agreement	10/5/2007 12/31/9999	69000	Kimberly A. Kostelnik
Notes: Improvement of natural resources on Pueblo lands through the performance of natural resource restoration projects. This umbrella JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 6229. State and federal funds.							
FOR	City of Las Vegas	08 -521-2300-0109	Open	Joint Powers Agreement	10/17/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. JPA supersedes and terminates SHARE JPA 000 ... 1566 (EMNRD No. 06-521-2300-0038). Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 6356.							
FOR	City of Socorro	08 -521-2300-0110	Open	Joint Powers Agreement	11/26/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 6643. Supersedes and terminates SHARE JPA 000 ... 1568 (EMNRD No. 06-521-2300-0067).							
FOR	Town of Silver City	08 -521-2300-0111	Open	Joint Powers Agreement	11/26/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. supersedes and terminates SHARE JPA 000 ... 2627 (EMNRD No. 06-521-2300-0068). SHARE NO. 000 ... 6644.							
FOR	Village of Angel Fire, The	08 -521-2300-0112	Open	Joint Powers Agreement	2/27/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates SHARE JPA 000 ... 2392 and SHARE Amendment No. 000 ... 2393 (EMNRD No. 06-521-2300-0192, Amd. 1). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 6649.							
FOR	Town of Mesilla	08 -521-2300-0113	Open	Joint Powers Agreement	4/1/2008 12/31/9999	0	Donald J. Griego
Notes: JPA documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal. SHARE #: 000...6305. Supersedes/Terminates: 06-2300-0216.							
FOR	Village of Corrales	08 -521-2300-0114	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000...6659. Supersedes and terminates SHARE JPA 000 ... 1444 (08-0008).							
FOR	Village of Ruidoso	08 -521-2300-0115	Open	Joint Powers Agreement	11/30/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. supersedes and terminates SHARE JPA 000 ... 2323 (EMNRD No. 07-521-2300-0012). SHARE No. 000 ... 6663.							
FOR	Village of Cloudcroft	08 -521-2300-0116	Open	Joint Powers Agreement	11/2/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 1243 (EMNRD No. 07-521-2300-0013). SHARE No. 000 ... 6223.							

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	City of Raton	08 -521-2300-0117	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Kimberly A. Kostelnik
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000...6665. Supersedes and terminates SHARE JPA 000 ... 2325 (07-0014).							
FOR	Town of Estancia	08 -521-2300-0118	Open	Joint Powers Agreement	9/2/2008 12/31/9999	0	Donald J. Griego
Notes: Wildfire suppression. Essential: Direct abatement of wildfire threat. Federal and state funds. SHARE No. 000 ... 6666.							
FOR	Village of Reserve	08 -521-2300-0119	Open	Joint Powers Agreement	11/20/2007 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Supersedes and terminates SHARE No. 000 ... 1526 (EMNRD No. 07-521-2300-0042). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 6307.							
FOR	Village of Ruidoso Downs	08 -521-2300-0120	Open	Joint Powers Agreement	2/27/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This JPA supersedes and terminates SHARE JPA No. 000 ... 1755 (EMNRD No. 07-521-2300-0045) for wildfire suppression. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 6149.							
FOR	City of Portales	08 -521-2300-0121	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA 000 ... 1756 (EMNRD No. 07-521-2300-0047). SHARE No. 000 ... 6668.							
FOR	City of Lovington	08 -521-2300-0122	Open	Joint Powers Agreement	11/26/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JP A000 ... 1758 (07-0049). SHARE No. 000 ... 6697.							
FOR	City of Hobbs	08 -521-2300-0123	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA 000 ... 1762 (EMNRD No. 07-521-2300-0053). SHARE No. 000 ... 6698.							
FOR	Village of Tularosa	08 -521-2300-0124	Open	Joint Powers Agreement	11/17/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 1761 (EMNRD JPA No. 07-521-2300-0055). SHARE No. 000 ... 6147.							
FOR	Village of Loving	08 -521-2300-0125	Open	Joint Powers Agreement	1/15/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 1762 (EMNRD No. 07-521-2300-0056). SHARE No. 000 ... 9049.							
FOR	Village of Hope	08 -521-2300-0126	Open	Joint Powers Agreement	11/2/2007 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Supersedes and terminates SHARE No. 000 ... 1763 (EMNRD No. 07-2300-0057). Essential: Direct abatement of wildfire threat. OSF.							
FOR	Village of Melrose	08 -521-2300-0127	Open	Joint Powers Agreement	11/3/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. supersedes and terminates SHARE JPA No. 000 ... 2019 (EMNRD No. 07-521-2300-0069).							
FOR	Village of Grady	08 -521-2300-0128	Open	Joint Powers Agreement	11/3/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 2020 (EMNRD No. JPA 07-521-2300-0071). SHARE No. 000 ... 6712.							
FOR	City of Texico	08 -521-2300-0129	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates the SHARE JPA No. 000 ... 1999 (EMNRD No. 07-521-2300-0072). SHARE No. 000 ... 6715.							
FOR	Town of Bernalillo	08 -521-2300-0130	Open	Joint Powers Agreement	1/15/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 2351(EMNRD No. 07-521-2300-0073). SHARE No. 000 ... 6716.							

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Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued
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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Encino	08 -521-2300-0131	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. Supersedes and terminates SHARE JPA 000 ... 1895 (07-0075). SHARE No. 000...6718.							
FOR	Village of Bosque Farms	08 -521-2300-0132	Open	Joint Powers Agreement	2/27/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates SHARE JPA No. 000 ... 1977 (EMNRD No. 07-521-2300-0076). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 6721 (08-0132).							
FOR	City of Gallup	08 -521-2300-0133	Open	Joint Powers Agreement	2/27/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This JPA supersedes and terminates SHARE JPA 000 ... 1896 (EMNRD No. 07-521-2300-0078). All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates SHARE JPA 000 ... 1896 (EMNRD No. 07-521-2300-0078). SHARE No. 000 ... 6723.							
FOR	Village of Milan	08 -521-2300-0134	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. Supersedes and terminates SHARE JPA 000 ... 2382 (07-0081). SHARE No. 000 ... 6725.							
FOR	City of Espanola	08 -521-2300-0135	Open	Joint Powers Agreement	1/15/2008 12/31/9999	0	Donald J. Griego
Notes: Wildfire suppression. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE NO. 000 ... 6726.							
FOR	City of Bloomfield	08 -521-2300-0136	Open	Joint Powers Agreement	1/29/2008 12/31/9999	0	Donald J. Griego
Notes: Wildfire suppression on lands adjacent to the City of Bloomfield. Essential: Provide direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. Term: Ongoing. SHARE No. 000...6727. Supersedes and terminates SHARE JPA 000 ... 2384 (07-0085).							
FOR	Village of Taos Ski Valley	08 -521-2300-0137	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 1747 (EMNRD No. 07-521-2300-00088). SHARE No. 000 ... 6479.							
FOR	Village of Des Moines	08 -521-2300-0138	Open	Joint Powers Agreement	1/29/2008 12/31/9999	0	Donald J. Griego
Notes: Fire suppression on lands adjacent to the Village of Des Moines. Essential: Provides direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. Term: Ongoing. SHARE No. 000...6753. Supersedes and terminates SHARE JPA 000 ... 2021 (07-0094).							
FOR	Town of Springer	08 -521-2300-0139	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EmnrD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation & coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation & use of federal excess property. Essential: Provides direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. Supersedes and terminates SHARE JPA 000 ... 2022 (07-0095). SHARE No. 000 ...6754.							
FOR	Village of Folsom	08 -521-2300-0140	Open	Joint Powers Agreement	5/2/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 2026 (EMNRD No. 07-521-2300-0096). SHARE No. 000 ... 6755.							
FOR	Village of Pecos	08 -521-2300-0141	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. . All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. JPA supersedes and terminates SHARE JPA No. 000 ... 1733 (EMNRD No. 07-521-2300-0097). SHARE No. 000 ... 6756.							
FOR	City of Clovis	08 -521-2300-0142	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA 000 ... 1734 (EMNRD No. 07-521-2300-0098). SHARE No. 000 ... 6757.							
FOR	Town of Vaughn	08 -521-2300-0143	Open	Joint Powers Agreement	11/30/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 2032 (EMNRD No. 07-521-2300-0099). SHARE No. 000 ... 6758.							
FOR	City of Santa Rosa	08 -521-2300-0144	Open	Joint Powers Agreement	12/27/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 1728 (EMNRD No. 07-521-2300-0101). SHARE No. 000 ... 6759.							
FOR	Village of Wagon Mound	08 -521-2300-0145	Open	Joint Powers Agreement	3/20/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates SHARE JPA No. 000 ... 1731 (EMNRD No. 07-521-2300-0102). SHARE No. 000 ... 6766.							

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Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Roy	08 - 521-2300-0146	Open	Joint Powers Agreement	1/29/2008 12/31/9999	0	Donald J. Griego
Notes: Wildfire suppression on lands adjacent to the Village of Roy. Essential: Provides direct abatement of wildfire threat for the community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000...6767. Supersedes & terminates SHARE JPA 000...2030 (07-0103). SHARE No. 000 ... 6767.							
FOR	Village of Mosquero	08 - 521-2300-0148	Open	Joint Powers Agreement	1/15/2008 12/31/9999	0	Donald J. Griego
Notes: Document's EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 2029 (EMNRD No. JPA 07-521-2300-0105). SHAR ENO. 000 ... 6770.							
FOR	Village of San Jon	08 - 521-2300-0149	Open	Joint Powers Agreement	11/3/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 1730 (EMNRD No. 07-521-2300-0107). SHARE No. 000 ... 6771.							
FOR	City of Bayard	08 - 521-2300-0151	Open	Joint Powers Agreement	12/5/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA No. 000 ... 1738 (EMNRD No. 07-521-2300-0110). SHARE No. 000 ... 6772.							
FOR	Village of Santa Clara	08 - 521-2300-0152	Open	Joint Powers Agreement	12/5/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Supersedes and terminates SHARE JPA 000 ...1739 (EMNRD JPA No. 07-521-2300-0114). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 6320.							
FOR	City of Santa Fe	08 - 521-2300-0163	Open	Joint Powers Agreement	4/1/2008 12/31/9999	0	Donald J. Griego
Notes: JPA documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal. SHARE No. 000 ... 6510. Supersedes/Terminates: 07-0004.							
FOR	City of Rio Rancho	08 - 521-2300-0164	Open	Joint Powers Agreement	2/18/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000...6513. Supersedes and terminates SHARE JPA 000 ... 1237 (07-0005).							
FOR	City of Rio Rancho	08 - 521-2300-0164	Open	Joint Powers Agreement	2/13/2008 12/31/9999	0	Kimberly A. Kostelnik
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000 ... 6513.							
FOR	Village of Los Ranchos De Albuquerque	08 - 521-2300-0165	Open	Joint Powers Agreement	11/2/2007 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Supersedes and terminates SHARE JPA 000 ... 1239 (EMNRD No. 07-521-2300-0006). OSF. SHARE No. 000 ... 6328.							
FOR	City of Moriarty	08 - 521-2300-0166	Open	Joint Powers Agreement	11/3/2008 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates SHARE JPA 000 ... 1241 (EMNRD No. 07-521-2300-0011). SHARE No. 000 ... 6389.							
FOR	City of Farmington	08 - 521-2300-0167	Open	Joint Powers Agreement	1/29/2008 12/31/9999	0	Donald J. Griego
Notes: Fire Suppression on lands adjacent to City of Farmington. Essential: Provide direct abatement of wildfire threat for the community. Funding Source: Emergency Fire Suppression Disaster Funds. Term: Ongoing. SHARE No. 000...6515. Supersedes and terminates SHARE JPA 000 ... 1613 (06-0037).							
FOR	Town of Red River	08 - 521-2300-0168	Open	Joint Powers Agreement	4/28/2008 12/31/9999	0	Donald J. Griego
Notes: Document EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates SHARE JPA 000 ... 1567 (06-0040).SHARE No. 000 ... 6569.							
FOR	Village of Columbus	08 - 521-2300-0169	Open	Joint Powers Agreement	4/7/2009 12/31/9999	0	Donald J. Griego
Notes: Documents EMNRD's and Village of Columbus's agreement and commitment to mutual wildland suppression and management assistance and cooperation. Essential: Direct abatement of wildfire threat to surrounding communities. Funding Source: Emergency Fire Suppression Disaster Funds. Share #: 000...6326 Term: Ongoing.							
FOR	Village of Maxwell	08 - 521-2300-0170	Open	Joint Powers Agreement	1/29/2008 12/31/9999	0	Donald J. Griego
Notes: Fire suppression on lands adjacent to the Village of Maxwell. Essential: Provide direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. Term: Ongoing. SHARE No. 000 ... 6571. Supersedes and terminates SHARE JPA 000 ... 2024 (08-0032).							
FOR	New Mexico Highlands University	08 - 521-0400-0287	Open	Joint Powers Agreement	3/20/2008 12/31/9999	178374.61	Susan E Rich
Notes: Conducting forest & watershed health projects that implement recommendations contained in the Governor's Forest & Watershed Health Plan. Typical projects conducted under this JPA might include: Improving the ecological integrity & long-term resiliency of the state's forests & watersheds; reducing wildfire threat to communities and natural resources; and providing NM with ecological, socio-cultural, and economic information that assists with the implementation of large-scale ecological restoration projects. Essential: Increases efficiency so the projects related to the Governor's Forest and Watershed Health Plan can be carried out. SHARE No. 000...7120 GF.							

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For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Documents the parties' (US Dept of the Interior; BLM, National Park Service; BIA; US Fish & Wildlife Service; Dept of Agriculture; Forest Service; and DOE) commitment to improve efficiency by facilitating the coordination and exchange of personnel, equipment, supplies, services, and funds for management of wildfires. In addition, presidentially-declared emergencies and disasters or other emergencies and disasters under the Federal Emergency Management Agency's authority are covered under this agreement. Essential: Meets statutory mandates to maintain public peace, health, safety and welfare. Funding Source: State funds. SHARE: 000...7104.	Department of The Interior	08 - 521-2300-0288	Open	Joint Powers Agreement	4/2/2008 4/1/2018	0	Donald J. Griego
FOR Notes: To document EMNRD's and the Village's commitment to fire suppression, protection responsibilities, cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to communities. Federal Funding. SHARE No. 000...2031.	Village of Logan	07 - 521-2300-0104	Open	Joint Powers Agreement	9/27/2006 12/31/9999	0	Donald J. Griego
FOR Notes: UNM - Natural Heritage Program shall provide professional fieldwork and research assistance, greenhouse studies and geographic information system work rare or endangered plants in New Mexico. Work Order basis. Essential: Meet underlying federal funding requirements. USFWS Funding. SHARE No. 000 ... 2830.	UNM - Board of Regents	06 - 521-0429-0031	Open	Joint Powers Agreement	8/8/2005 12/31/9999	117908	Robert C Sivinski
FOR Notes: Perform natural resource restoration projects on SWCD-managed lands using the Inmate Work Camp Program. VSWCD reimburses Forestry. Essential: Direct abatement of wildfire threat.	Valencia Soil and Water Conservation District	06 - 521-0400-0084	Open	Joint Powers Agreement	9/13/2005 12/31/9999	0	Michael A. Gonzales
FOR Notes: NMDGF and EMNRD will jointly acquire a conservation easement on 5,000 acres of the Horse Springs Ranch in northern Catron County to protect important wildlife habitat, watershed and other forest values and allow EMNRD's Forest Legacy Program to meet underlying federal grant 25% matching requirement. Essential: Meet underlying federal grant requirements. See entry 06-521-0400-0252 for copy of file-stamped CE.	NM Game & Fish Department	06 - 521-0400-0225	Open	Joint Powers Agreement	4/19/2007 12/31/9999	0	Robert C Sivinski
FOR Notes: Conduct Wildland Urban Interface and Hazardous Materials Grants projects. Essential: Direct abatement of wildfire threat and meet underlying federal grant requirements. Federal Cooperative Fire Protection - Wildland/Urban Interface Grant. SHARE No. 000 ... 2403.	Middle Rio Grande Conservancy	05 - 521-0400-0040	Open	Joint Powers Agreement	10/7/2004 12/31/9999	531000	Kimberly A. Kostelnik
FOR Notes: EMNRD will acquire a GSA number for the County to use in purchasing wildland fire equipment and supplies, provide training to County in ordering from GSA and monitor County's purchases for compliance with Agreement. Essential: Direct abatement of wildfire threat.	County of Bernalillo	05 - 521-0400-0113	Open	Joint Powers Agreement	12/13/2004 12/31/9999	0	Donald J. Griego
FOR Notes: Provide support to the City by using inmate crews to perform natural resource improvements to City property.	City of Albuquerque	04 - 521-04-0008	Open	Joint Powers Agreement	7/31/2003 12/31/9999	0	Michael A. Gonzales
FOR Notes: County & EMNRD mutual agree to establish, implement and maintain a Resource Mobilization Plan (RMP) & associated procedures for mobilization of wildland fire protection resources. Also allows for transfer of federal excess property, where available. Essential: Provides direct abatement of wildfire threat.	County of Mora	04 - 521-04-001	Open	Joint Powers Agreement	7/8/2003 12/31/9999	0	Donald J. Griego
FOR Notes: Provide support to the City by using inmate work crews to perform natural resource improvements to City property. Essential: direct abatement of wildfire threat; fulfill statutory obligation. SHARE No. 000 ... 2463.	City Of Rio Rancho	04 - 521-0400-0062	Open	Joint Powers Agreement	12/1/2003 12/31/9999	0	Michael A. Gonzales
FOR Notes: Improvement of natural resources on lands managed by SLO through the performance of natural resource restoration projects. Essential: Direct abatement of wildfire threat. SHARE No. 000000000000000000000002191.	State Land Office	04 - 521-0400-0079	Open	Joint Powers Agreement	11/6/2003 12/31/9999	430652.5	Kimberly A. Kostelnik
FOR Notes: Allows the County to purchase wildland fire safety gear through the federal supply schedules of the General Services Administration. Essential: Allows fire departments to purchase necessary safety gear at reasonable cost; protect life and property. SHARE No. 2475.	County of Eddy	04 - 521-0400-0105	Open	Joint Powers Agreement	1/8/2004 12/31/9999	0	Donald J. Griego
FOR Notes: Allows the County to purchase wildland fire safety gear through the federal supply schedules of the General Services Administration. Essential: Allows fire departments to purchase necessary safety gear at reasonable cost; protect life and property.	County of Socorro	04 - 521-0400-0107	Open	Joint Powers Agreement	3/3/2004 12/31/9999	0	Donald J. Griego
FOR Notes: Improvement of natural resources on County lands managed through the performance of natural resource restoration projects. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 12288.	County of Socorro	04 - 521-0400-0110	Open	Joint Powers Agreement	5/7/2004 12/31/9999	54000	Douglas I Boykin
FOR Notes: Conduct wildland/urban interface projects. City is required to complete a project work plan for each potential project and EMNRD reimburses the City as specified in the approved plan. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 2479.	City of Las Vegas	04 - 521-0400-0117	Open	Joint Powers Agreement	1/23/2004 12/31/9999	0	Louie Casaus
FOR Notes: Purchase wildland firefighting equipment from the U.S. General Services Administration for the City's fire department. SHARE No. 000 ... 2487.	City of Moriarty	03 - 521-0400-0034	Open	Joint Powers Agreement	10/15/2002 12/31/9999	0	Donald J. Griego
FOR Notes: Inmate Work Camp crews will perform natural resource improvements to City property. Essential contract cause it provides for direct abatement of wildfire threat to the City. SHARE No. 000 ... 2488.	City of Grants	03 - 521-0400-0129	Open	Joint Powers Agreement	3/17/2003 12/31/9999	0	Michael A. Gonzales

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Santa Fe	02 - 521-0400-0096	Open	Joint Powers Agreement	3/6/2002 12/31/9999	0	Donald J. Griego
Notes: Allow the County to purchase fire fighting supplies and equipment through EMNRD's General Services Administration account. No EMNRD funds are committed. Term is ongoing. SHARE No. 2493.							
FOR	County of Taos	02 - 521-0400-0097	Open	Joint Powers Agreement	12/17/2001 12/31/9999	0	Donald J. Griego
Notes: Allow Taos County to purchase wildland firefighting equipment from the U.S. General Services Administration wildfire suppression personal protective equipment purchasing authority. Ongoing. SHARE No. 000 ... 2494.							
FOR	Village of Corrales	02 - 521-0400-0138	Open	Joint Powers Agreement	2/28/2002 12/31/9999	0	Michael A. Gonzales
Notes: Provide for the use of inmate work for improvement of natural resources on public lands managed by the Village. SHARE No. 000 ... 2495.							
FOR	Sierra County Office of the Flood Commissioner	02 - 521-04-182	Open	Joint Powers Agreement	3/4/2002 12/31/9999	0	Michael A. Gonzales
Notes: Inmate work on lands managed by the Commissioner. Term is ongoing. SHARE No. 000 ... 2496.							
FOR	County Of Rio Arriba	01 - 521-0400-0148	Open	Joint Powers Agreement	3/6/2001 12/31/9999	0	Donald J. Griego
Notes: Provide Rio Arriba County with access to the General Services Administration wildfire suppression personal protective equipment purchasing authority so it may purchase the equipment for its rural/volunteer fire departments. SHARE No. 000 2505.							
FOR	County of Mora	01 - 521-04-237	Open	Joint Powers Agreement	7/25/2001 12/31/9999	0	Donald J. Griego
Notes: Allow Mora County to purchase fire fighting equipment through EMNRD's authority with the U.S. General Services Administration. SHARE No. 000 ... 2512.							
FOR	County of Sandoval	00 - 521-0400-0012	Open	Joint Powers Agreement	8/19/1999 12/31/9999	0	Donald J. Griego
Notes: EMNRD will assist County in gaining FEDSTRIP number and access to federal surplus firefighting equipment. SHARE No. 000 ... 2513.							
FOR	County of Socorro	99 - 521-04-016	Open	Joint Powers Agreement	8/12/1998 12/31/9999	0	Michael A. Gonzales
Notes: Use Of Inmate Crews In Natural Resource Projects On County Of Socorro Properties							
FOR	New Mexico Institute of Mining and Technology	99 - 521-0400-0163	Open	Joint Powers Agreement	5/19/1999 12/31/9999	3331.25	Douglas I Boykin
Notes: Participation In College Work Study Program For Students. Automatically renews each July 1 unless terminated in writing. SHARE No. 2521.							
FOR	Middle Rio Grande Conservancy	98 - 521-0400-0110	Open	Joint Powers Agreement	2/2/1998 12/31/9999	0	Michael A. Gonzales
Notes: JPA-EMNRD & Middle Rio Grande As Part Of Inmate Work Camp Established By EMNRD. SHARE No. 000 ... 2527.							
FOR	City Of Rio Rancho	98 - 521-0400-0151	Open	Joint Powers Agreement	3/25/1998 12/31/9999	0	Donald J. Griego
Notes: Allow The City Of Rio Rancho To Purchase Wildland Fire Safety Equipment. SHARE No. 000 .. 2530.							
FOR	Grant, County Of	98 - 521-0400-0167	Open	Joint Powers Agreement	4/28/1998 12/31/9999	0	Donald J. Griego
Notes: Purchase Wildland Fire Safety Equipment Per GSA Account. EMNRD Will Monitor The Purchases Made. SHARE No. 000 ... 2531.							
FOR	County of San Miguel	98 - 521-0400-0185	Open	Joint Powers Agreement	6/1/1998 12/31/2099	0	Donald J. Griego
Notes: Allow EMNRD To Purchase Wildfire Equip. County Will Reimburse EMNRD. SHARE No. 000 ... 2528.							
FOR	NM Game & Fish Department	98 - 521-0400-0187	Open	Joint Powers Agreement	4/17/1998 12/31/9999	0	Michael A. Gonzales
Notes: Mgmt. Of Protected Wildlife Resources Related To Wildlife Habitat Protection, Enhancement Of Land. NMDGF No. 98-516-0068. SHARE No. 000 ... 2529.							
FOR	NMSU - New Mexico State University	96 - 521-0400-0021	Open	Joint Powers Agreement	7/1/1995 6/30/2022	254000	Carol A. Bada
Notes: Carry out tree improvement work on New Mexico forest tree species. SHARE No. 000 ... 6382.							
FOR	Middle Rio Grande Conservancy	96 - 521-23-004	Open	Joint Powers Agreement	1/3/1996 12/31/9999	0	Frank Smith
Notes: Provide Support To EMNRD's Forestry Division On Wildland Fires Burning On Lands. SHARE No. 000 ... 2537.							
FOR	State Land Office	93 - 521-0400-0246	Open	Joint Powers Agreement	5/27/1993 12/31/9999	0	Douglas I Boykin
Notes: To Conduct Resource Management Activities In The Luera Mountains. SHARE No. 000 ... 2556.							
FOR	US Forest Service	86 - 521-2300-0325	Open	Joint Powers Agreement	10/6/1986 12/31/9999	0	Donald J. Griego
Notes: USFS, Colorado State Forest Service, EMNRD and the State of Colorado/Archuleta County Provide shall provide wildfire protection along the boundary between the State of New Mexico and the State of Colorado. 04-11-08: Arbitrarily given this internal number (86-521-2300-0325) for tracking purposes. SHARE No. 000 ... 7577.							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	NM Game & Fish Department	79 -521-2300-0199	Open	Joint Powers Agreement	11/26/1990 12/31/9999	0	Frank Smith
Notes: Cooperative Wildfire Suppression Services between Forestry, Parks, DGF, DMA, DPS, GSD, DOT, DCA, and State Fire Marshal. SHARE No. 000 .. 2598.							
FOR	County of Eddy	77 -521-2300-0104	Open	Joint Powers Agreement	3/9/1989 12/31/9999	0	Donald J. Griego
Notes: Wildfire suppression. Eddy County No. A-89-01. SHARE No. 000 ... 2616.							
FOR	NM State Land Office	77 -521-0400-0217	Open	Joint Powers Agreement	6/8/1989 12/31/9999	0	Charles P. Wicklund
Notes: To Provide Resources/expertise Of Protecting/conserving Forested Areas Of State Trust Lands. Black Lake Resource Management Area. SHARE No. 000 ... 2619.							
MMD	Department of Cultural Affairs	05 -521-0600-0001	Open	Joint Powers Agreement	7/23/2004 12/31/9999	1150000	John A. Kretzmann
Notes: Conduct background research, prepare historic contexts, conduct archaeological inventories and properties and reports. Essential: Complies with National Historic Preservation Act. Funding: Federal. SHARE: 000 ... 1612. SHARE Amd. 1 No. 000 ... 5422. SHARE Amd. 2 000 ... 5443. SHARE Amd. 3 No. 000 ... 6658. OSM/AML funds.							
MMD	NM Environment Department	01 -521-0600-0138	Open	Joint Powers Agreement	1/24/2001 12/31/9999	0	Charles Thomas
Notes: Establish coordination procedures for implementing the Mining Act in order to utilize each agency's resources more efficiently and streamline permitting activities. No money involved.							
MMD	NM Environment Department	01 -521-0600-0153	Open	Joint Powers Agreement	3/21/2001 12/31/9999	0	Charles Thomas
Notes: Establish procedures for implementing financial assurance, utilizing each agency's resources more efficiently and streamlining financial assurance process for operators subject to requirements of the Mining Act and Water Quality Act. SHARE JPA No. 000 ... 3762. SHARE Amd. No. 000 ... 3763.							
MMD	Bureau Of Land Management	00 -521-0600-0029	Open	Joint Powers Agreement	9/16/1999 12/31/9999	0	Fernando R Martinez
Notes: MOU/JPA for establishing cooperative procedures to accomplish reclamation of abandoned mine sites on land administered by the BLM in accordance with SMCR. SHARE No. 000 ... 2514.							
MMD	NM Environment Department	97 -521-06-188	Open	Joint Powers Agreement	5/28/1997 12/31/9999	0	Kathleen Garland
Notes: Establish Cooperative Procedures For Conducting Inspections Under The NM Mining Act							
OCD	NM Environment Department	13 -521-0710-0006	Open	Joint Powers Agreement	8/20/2012 12/31/9999	0	Gabrielle A. Gerholt
Notes: Reimbursement for operation of Underground Injection Control program. Supersedes and terminates EMNRD JPA no. 02-521-0700-0226.							
OCD	State Land Office	04 -521-0700-0300	Open	Joint Powers Agreement	1/4/2004 12/31/9999	0	Joe I. Montano
Notes: Identify, define and articulate the methods by which the Tri-Agencies (EMNRD, SLO and TRD) will carry out their shared responsibility for the on-going management, operation, utilization and maintenance of ONGARD; define the process for determining the need for changes to ONGARD and for establishing priorities; and establishing a mechanism to allocate financial responsibility for ONGARD. Supersedes and terminates JPA 98-521-0700-0173. 10-21-09: Arbitrarily given tracking number of 04-521-0700-0300.							
OCD	NM Environment Department	94 -521-0700-0012	Open	Joint Powers Agreement	7/1/1993 12/31/9999	0	Daniel J Sanchez
Notes: Transfer Of Discharge Plan Fees From Water Quality Management Fund.							
OCD	NM Environment Department	82 -521-0700-0001	Open	Joint Powers Agreement	11/12/1982 12/31/9999	0	David Catanach
Notes: Parties: OCD, MMD, and Environmental Improvement Division (EID, later Environment Department). Cooperation, coordination of procedures, understanding of, and separate responsibilities for the Underground Injection Control (UIC) Program. Designates OCD as lead agency. EPA shall award UIC grant money to OCD and EID and OCD will negotiate the amount of grant money EID receives. OCD has authority over injection wells, including those at geothermal installations. MMD has authority over injection wells associated with coal mining.							
OCD	NM State Land Office/NM Tax & Revenue	77 -521-0700-0017	Open	Joint Powers Agreement	9/8/1988 12/31/9999	0	Jane E. Prouty
Notes: Establish A Data Center In The Simms Building To Be Shared By Users							
OFS	Natural Resources Conservation Service, SCS, USDA	06 -521-0100-0061	Open	Joint Powers Agreement	10/12/2005 12/31/9999	150000	Cheryl L. Bada
Notes: Purchase farmland conservation easements in the Middle Rio Grande Valley in collaboration with the Rio Grande Agricultural Land Trust. CE is perpetual. NRCS No. 68-8C30-05-023.							
OFS	US Dept. of Energy, City Of Carlsbad, Eddy Count	01 -521-0100-0046	Open	Joint Powers Agreement	10/24/2000 12/31/9999	0	Anne D. Clark
Notes: Share in establishing and maintaining an Alternative Emergency Operations Center equipped to support and carry out assigned emergency response tasks. Alternate EOC shall be located at Living Desert State Park after approval by DFA. Replaces JPA 94-521-01-245.							
OFS	NM Game & Fish Department	97 -521-0100-0186	Open	Joint Powers Agreement	6/26/1997 12/31/9999	0	Anne D. Clark
Notes: Management Of The WIPP Withdrawal Area, JPA With NM Game & Fish, OCA And State Land Office							
OFS	Department of Health	94 -521-0100-0197	Open	Joint Powers Agreement	10/1/1993 12/31/9999	4344532.13	Anne D. Clark
Notes: Document EMNRD's and DOH, ED, DPS, OSFM and DHSEM's desire to efficiently manage all New Mexico Waste Isolation Pilot Plant (WIPP) Transportation Program activities falling under the jurisdiction of the New Mexico Radioactive Waste Consultation Taskforce through a single program. Essential: Maintain compliance with federal funding requirements for WIPP. SHARE No. 2545; SHARE Amd. 1 No. 000 ...5685. SHARE Amd. 2 No. 000 .. 5686. SHARE Amd. 3 No. 000 ... 5687. Federal Funds.							

State of New Mexico

Energy, Mineral, and Natural Resources Department

Schedule 4—Supplemental Schedule of Joint Powers Agreements — continued

For the Year Ended June 30, 2017

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
PRD Notes: Terms and conditions for Parks to receive reimbursement for the construction and maintenance of boat use facilities. [Federal Aid in Sport Fish Restoration Act/Wallop-Breaux Amendment.]	New Mexico Department of Game and Fish	16 - 521-0500-0197	Open	Joint Powers Agreement	6/14/2016 12/31/9999	0	Toby G. Velasquez
PRD Notes: Terms and conditions for operation of Cerrillos Hills State Park. Necessary: Comply with Governor's directive and legislative action. SHARE No. 000 ... 7371.	County of Santa Fe	09 - 521-0500-0020	Open	Joint Powers Agreement	9/1/2009 7/1/2032	0	Sarah Wood
PRD Notes: Specifies terms, conditions and each party's duties in operation of Cimarron, Clayton and Fenton Lake State Parks. Essential: Necessary to operate the parks. No SHARE Number, as NMDGF, the initiator, apparently didn't enter it into SHARE. NMDGF No. 08-516-0000-0002.	New Mexico Department of Game and Fish	08 - 521-0500-0027	Open	Joint Powers Agreement	8/31/2007 12/31/9999	0	Tommy Joseph Mutz
PRD Notes: GSD shall provide Parks with assistance in acquiring property located in Tucuman for the Region II office. EMNRD will purchase the property under a separate agreement, but GSD will assist EMNRD with the acquisition process and take title to the property in the name of the State of New Mexico. Essential: Saves Division rental fees and provides central location for administration of 8 parks.	General Services Department	05 - 521-8545-0206	Open	Joint Powers Agreement	4/14/2005 4/13/2030	0	Tommy JOSEPH Mutz
PRD Notes: Specifies each parties duties and responsibilities in the operation of Mesilla Valley Bosque State Park. Essential: Specifies new park's operating procedures.	State Game Commission/DGF	05 - 521-0500-0271	Open	Joint Powers Agreement	4/21/2005 12/31/9999	0	David D. Gatterman
PRD Notes: Provide for cooperation in the management of Eagle Nest Lake State Park and joint administration of certain lands at Eagle Nest Lake. Essential: Necessary for the operation of a state park.	NM Game & Fish Department	04 - 521-0500-0306	Open	Joint Powers Agreement	6/23/2004 12/31/9999	0	Tommy JOSEPH Mutz
PRD Notes: Parties: EMNRD, NMDGF and SEO/Interstate Stream Commission. Develop, maintain and improve a park and recreation area and appropriate services at Eagle Nest Lake. Appropriations language indicates the terms of this Agreement are contingent on sufficient money being provided by the Legislature for all parties to do their duties. Parties: Game & Fish, EMNRD, State Engineer and Interstate Stream Commission. Game & Fish No. 03-516.32	NM Game & Fish Department	03 - 521-0500-0079	Open	Joint Powers Agreement	11/1/2002 6/30/2027	0	Tommy JOSEPH Mutz
PRD Notes: Provide minimum and minimum-restrict inmates to work in various state parks: Bottomless, Brantley, Living Desert, RGNC, Hyde, Bluewater, Leasburg, Rockhound & EBLSP. 2007: Amendment signed to increase yearly compensation from \$95,000 per year to an amount not to exceed \$149,000. Exact amount up to the Not to Exceed figure to be mutually determined each year. SHARE No. 000 ... 2492. SHARE Amd. 1 No. 000 ... 10811.	NM Corrections Dept	02 - 521-0500-0012	Open	Joint Powers Agreement	7/2/2001 12/31/9999	0	Tommy Joseph Mutz
PRD Notes: Operation and management responsibilities for Cimarron and Ute. 08-31-07: Portions addressing Cimarron carved out and covered in EMNRD JPA No. 08-521-0500-0027 (NMDGF # 08-516-0000-0002). From that date forward, portion of this JPA regarding Ute were extended via letters.	NM Game & Fish Department	02 - 521-0500-0142	Open	Joint Powers Agreement	10/17/2001 12/31/9999	0	Tommy JOSEPH Mutz
PRD Notes: Contractor shall act as agent in the purchase of the remaining lots in the Boca Negra Unit of the Petroglyph National Monument. Agreement ends when all land purchases have been completed.	City of Albuquerque	01 - 521-8400-0187	Open	Joint Powers Agreement	5/30/2001 12/31/9999	5000000	Christy Comer Tafoya
PRD Notes: Transfer Of Operation Responsibilities Of Santa Fe River State Park.	City of Santa Fe	98 - 521-8600-0087	Open	Joint Powers Agreement	12/12/1997 12/31/9999	150000	David D. Gatterman
PRD Notes: Encumber Funds With Town Of Hurley For Pool/Park Improvements.	Town of Hurley	94 - 521-0500-035	Open	Joint Powers Agreement	7/1/1993 12/31/2020	5500	David L Certain
PRD Notes: Joint Effort By EMNRD, Albuquerque And NPS To Purchase Land For Indian Petroglyph.	National Park Service	78 - 521-8400-0277	Open	Joint Powers Agreement	6/27/1990 12/31/9999	6000000	David Simon
PRD Notes: Bottomless Lakes State Park. To Establish Separate Responsibilities And Authorities Of Water Service.	NM Dept. of Military Affairs	77 - 521-0500-0024	Open	Joint Powers Agreement	10/1/1987 12/31/9999	0	Tommy Joseph Mutz
PRD Notes: Use of the Villanueva Landfill.	County of San Miguel	74 - 541-0500-0010	Open	Joint Powers Agreement	11/4/1985 12/31/9999	0	Tommy Joseph Mutz

Single Audit

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Agency/Pass-Through Agency	CFDA Number	Pass-through Entity Identifying Number	Amount of Federal Awards Expended	Federal Awards Provided to Subrecipients
U.S. Department of Energy				
State Energy Program	81.041		\$ 179,115	\$ -
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions (WIPP)	81.106		1,560,790	679,747
State Energy Program Special Projects	81.119		353,496	-
Nuclear Energy Research, Development and Demonstration <i>Passed through the Clean Energy States Alliance, Inc.</i>	81.121		25,000	-
Renewable Energy Research and Development	81.087	17-521-0300-0065	35,781	-
Total U.S. Department of Energy			<u>2,154,182</u>	<u>679,747</u>
U.S. Department of Agriculture				
Cooperative Forestry Assistance	10.664		3,475,101	1,176,885
Soil and Water Conservation	10.902		67,672	-
Total U.S. Department of Agriculture			<u>3,542,773</u>	<u>1,176,885</u>
U.S. Department of Homeland Security				
Boating Safety Financial Assistance <i>Passed through the New Mexico Department of Homeland Security and Emergency Management</i>	97.012		918,902	-
Hazard Mitigation Grant	97.039	FEMA-4199-DR-NM-28	109	-
Total U.S. Department of Homeland Security			<u>919,011</u>	<u>-</u>
U.S. Department of Transportation				
<i>Passed through the New Mexico Department of Transportation</i>				
Highway Planning and Construction Cluster Recreational Trails Program	20.219	14-521-0500-0159	128,726	-
Recreational Trails Program	20.219	17-521-0500-0028	34,834	-
Total U.S. Department of Transportation			<u>163,560</u>	<u>-</u>
U.S. Department of the Interior				
National Park Service Outdoor Recreation Acquisition, Development and Planning	15.916		657,524	-
Office of Surface Mining Abandoned Mine Land Reclamation (AMLR)	15.252		2,488,146	-
Bureau of Reclamation Recreation Resources Management	15.524		187,787	-
Bureau of Land Management Forests and Woodlands Resource Management	15.233		241,893	-
Environmental Quality and Protection	15.236		827,214	-
Total Bureau of Land Management			<u>1,069,107</u>	<u>-</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Expenditures of Federal Awards — continued
For the Year Ended June 30, 2017

Federal Agency/Pass-Through Agency	CFDA Number	Pass-through Entity Identifying Number	Amount of Federal Awards Expended	Federal Awards Provided to Subrecipients
U.S. Department of the Interior - continued				
U.S. Fish and Wildlife Service				
Cooperative Endangered Species Conservation Fund	15.615		\$ 84,109	\$ -
Endangered Species Conservation - Recovery Implementation Funds	15.657		3,000	-
<i>Passed through the New Mexico Department of Game and Fish</i>				
Fish and Wildlife Cluster:				
Wildlife Restoration and Basic Hunter Education	15.611	16-521-0400-0058	686,378	-
Wildlife Restoration and Basic Hunter Education	15.611	17-521-0410-0064	200,250	-
Fish and Wildlife Cluster Total			<u>886,628</u>	-
Total U.S. Fish and Wildlife Service			<u>973,737</u>	-
Total U.S. Department of the Interior			<u>5,376,301</u>	-
U.S. Environmental Protection Agency				
State Underground Water Source Protection	66.433		216,566	-
<i>Passed-through the New Mexico Environmental Department</i>				
Superfund State, Political Subdivision, and Indian Tribe				
Site-Specific Cooperative Agreements Recovery	66.802	17-521-0620-0060	48,750	-
Superfund State, Political Subdivision, and Indian Tribe				
Site-Specific Cooperative Agreements Recovery	66.802	16-521-0600-0166	9,399	-
Total U.S. Environmental Protection Agency			<u>274,715</u>	-
Total			<u>\$ 12,430,542</u>	<u>\$ 1,856,632</u>
Federal revenue from statement of revenues, expenditures, and changes in fund balances - governmental funds			\$ 25,124,809	
Less reconciling items				
Fire reimbursements - IWC			40,659	
Fire reimbursements - General Fund			4,360,719	
Fire reimbursements - Emergency Fire Disaster Fund			8,292,889	
Total			<u>\$ 12,430,542</u>	

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2017

1) Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the State of New Mexico Energy, Minerals, and Natural Resources Department and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

2) Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3) Indirect Cost Rate

The Department has elected to use the 31.72 percent indirect cost rate as approved by the United States Department of Agriculture.

4) Catalog of Federal Domestic Assistance (CFDA) Number

The program titles and CFDA numbers were obtained from the 2017 *Catalog of Federal Domestic Assistance*.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to the Schedule of Expenditures of Federal Awards – continued
June 30, 2017

5) Loans

The Department did not have any loans outstanding with the federal government at June 30, 2017.

6) Subrecipients

Subrecipient Name	Grant Name	Pass-Through Funds
Department of Homeland Security and Emergency Management	WIPP	\$ 133,057
Department of Public Safety	WIPP	123,668
Environmental Department	WIPP	140,154
Department of Health	WIPP	93,719
Santa Fe Marshall's Office	WIPP	<u>189,149</u>
Total Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions (WIPP)		<u>\$ 679,747</u>

Subrecipient Name	Grant Name	Pass-Through Funds
Colfax Soil and Waste Conservation District	CFA	\$ 31,566
Hidalgo Soil and Water Conservation District	CFA	35,279
County of Lincoln	CFA	203,785
Otero Soil and Water Conservation District	CFA	151,935
Tierra y Montes Soil and Water Conservation District	CFA	72,700
East Rio Arriba Soil and Water Conservation District	CFA	11,069
County of Taos	CFA	95,930
Grant Soil and Water Conservation District	CFA	104,670
McKinley Soil and Water Conservation District	CFA	7,500
Village of Ruidoso	CFA	26,152
Western Mora Soil and Water Conservation District	CFA	134,285
Ciudad Soil and Water Conservation District	CFA	15,446
Upper Chama Soil and Water Conservation District	CFA	190,948
Claunch Pinto Soil and Water Conservation District	CFA	<u>95,620</u>
Total Cooperative Forestry Assistance (CFA)		<u>\$ 1,176,885</u>

Independent Auditor's 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*

State of New Mexico Energy, Minerals,
and Natural Resources Department and
Mr. Timothy Keller
New Mexico State Auditor

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 statements of the governmental activities, each major fund, and the aggregate remaining fund information, of the State of New Mexico Energy, Minerals, and Natural Resources Department (the "Department") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated October 26, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's 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 the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's 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 Department'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2017-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain other matters that are required to be reported pursuant to Section 12-6-5, NMSA 1978, which are described in the accompanying Section 12-6-5 NMSA 1978 Finding as findings 2016-001, 2016-002, and 2017-004.

Department's Response to Findings

The Department's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The Department's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 result 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.

A handwritten signature in black ink that reads "REDW LLC". The signature is written in a cursive, flowing style.

Albuquerque, New Mexico
October 26, 2017

Independent Auditor's Report On Compliance for Each Major
Program and on Internal Control Over Compliance
Required by the Uniform Guidance

State of New Mexico Energy, Minerals,
and Natural Resources Department and
Mr. Timothy Keller
New Mexico State Auditor

Report on Compliance for Each Major Federal Program

We have audited the State of New Mexico Energy, Minerals, and Natural Resources Department's (the "Department") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Department's major federal programs for the year ended June 30, 2017. The Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Department's compliance.

Opinion on Each Major Federal Program

In our opinion, the Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-002 and 2017-003.

The Department's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Department's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Department's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over

compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-002 and 2017-003 that we consider to be significant deficiencies.

The Department's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Department's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "REDW LLC". The letters are stylized and cursive.

Albuquerque, New Mexico
October 26, 2017

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2017

Section I — Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	Yes

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2017

Section I — Summary of Auditor’s Results — continued

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
15.916	Outdoor Recreation Acquisition, Development and Planning
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions
15.611	Wildlife Restoration and Basic Hunter Education

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

Other Matters

Auditee’s Summary Schedule of Prior Audit Findings
 Required to be reported in accordance with 2CFR 200.511(b)? Yes

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2017

Section II — Financial Statement Findings

2017-001 — Capital Asset Records – Depreciation (Significant Deficiency)

Criteria: Depreciation should be calculated for all capital assets that are depreciable (buildings, vehicles, etc.).

Condition: After review of the capital asset listing, it was noted that several capital assets did not have depreciation calculated; however, these capital assets should have been depreciated. The total amount of adjusted accumulated depreciation was approximately \$134,000.

Cause: Capital asset personnel and management were not aware that the capital asset reporting module was not correctly calculating depreciation.

Effect: The Department's capital asset balance was overstated and the accumulated depreciation was understated.

Auditor's Recommendations: The Department should continuously review their capital asset module to ensure that capital assets are being appropriately depreciated based on the placed in service date and useful lives.

Management's Response: Management concurs with the finding as stated and has developed a plan moving forward to ensure that the Capital Asset Coordinator is properly trained to ensure that all assets are depreciated within our asset software system. The Department utilizes a third-party asset management software system (Bassets) to manage and track its fixed assets, during the audit the Basset depreciation reports were not verified that all assets were being depreciated prior to submission to auditors. It was determined that the Basset software system was not generating depreciation on some assets due to the service date not auto populating properly. Moving forward the Asset Coordinator will ensure that the service date in Bassets is populating with the correct date for each asset as it is entered into the system. Management has started the process of providing internal training to all staff and ensures that all staff is cross trained so that all work can be completed and verified timely. As part of the overall training for all Administrative Services Division (ASD) staff we will start producing quarterly financial closes which will include running fixed asset depreciation reports to ensure that all assets placed in services are being depreciated according to its set useful life. By producing quarterly financial closes the agency will be able to ensure that all financial transactions are recorded timely and posted accurately to each program and fund.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2017

Section III — Federal Award Findings and Questioned Costs

2017-002 — Time Distribution Payroll (Significant Deficiency and Noncompliance)

Federal program information:

Funding agency:	U.S. Department of Energy
Title:	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions
CFDA Number:	81.106
Pass-through Agency:	Not applicable
Questioned Cost:	\$26,296

Criteria: For grants awarded after December 26, 2014, 2 CFR 200.430(i)(1) requires that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In addition, 2 CFR 200.430(i)(3) indicates that in accordance with Department of Labor regulations implementing the Fair Labor Standards Act, charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable and properly allocated.

Condition: According to review of two of three employee time records, the time distributions were not supported by actual time worked on each grant for a given day.

Cause: Management was requiring staff to complete a quarterly certification process and was adjusting their time based on the percentages indicated; however, they were not required to keep actual hours worked on each day.

Effect: The Department is not in compliance with uniform guidance time distribution requirements. Also, as a direct result of not having internal control processes in place to review after-the-fact charges made to federal awards to ensure final amounts charged are accurate, allowable, and properly allocated, the Department over charged payroll to the WIPP program without supporting documentation.

Auditor's Recommendations: We recommend the Department review uniform grant guidance for grants under their operation to ensure applicable compliance requirements are being followed specific to time distribution requirements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2017

Section III — Federal Award Findings and Questioned Costs — continued

2017-002 — Time Distribution Payroll (Significant Deficiency and Noncompliance) —
continued

Management's Response: Management acknowledges the finding and has immediately taken steps to strengthen the current process from reporting through a quarterly certification process to a daily process to ensure that all timesheets reflecting federal grants are tracked based on federal CFR rules. Management will review the process used at other state agencies to determine if it is practical for replication. With the new SHARE HCM requirement of positive time reporting, management will look at including a process of using the SHARE timesheet as an electronic way of tracking an employee's time and actual hours worked each day for all federal grants.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2017

Section III — Federal Award Findings and Questioned Costs – continued

2017-003 — Reporting (Significant Deficiency and Noncompliance)

Federal program information:

Funding agency:	U.S. Department of Interior, U.S. Fish and Wildlife Service
Title:	Wildlife Restoration and Basic Hunter Education
CFDA Number:	15.611
Pass-through Agency:	New Mexico Department of Game and Fish
Questioned Cost:	None noted

Criteria: The grant agreement between the New Mexico Department of Game and Fish (“Game and Fish”) and the Department requires the Department to “provide a written report and full accounting of all actual expenses, which details how all funds were spent, to [Game and Fish] upon request.” In addition, the Department is to “provide the [Game and Fish] a written annual Project Completion Report or Project Progress Report by June 30 of each year. Project Progress Reports shall be provided for project that may extend beyond the [Game and Fish] fiscal year.”

Condition: At fiscal year ended June 30, 2017, the Department did not provide Game and Fish a written annual Project Completion Report or Project Progress Report; however, they did meet quarterly with Game and Fish personnel to what would have been included in a written report.

Cause: Management had meetings with the New Mexico Game and Fish Department and did not realize that these reports were required to be in writing.

Effect: The Department is not in compliance with the grant agreement between the New Mexico Game and Fish Department and them.

Auditor’s Recommendations: We recommend the Department review their grant agreement to ensure that all requirements are completed timely.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2017

Section III — Federal Award Findings and Questioned Costs – continued

2017-003 — Reporting (Significant Deficiency and Noncompliance) — continued

Management's Response: Management concurs with the finding as stated, due to the fact that the grant agreement between the Game and Fish and the Department specifically states that the Department provide Game and Fish a written annual Project Completion Report or Project Progress Report by June 30th of each year. The Forestry Division staff has met quarterly with Game and Fish and did do a final year recap meeting in June 2017 in which meeting notes and shared worksheets were looked at and concurred as evidence that both agencies validated progress of the grant agreement. As such it was determined by the auditors that these meeting notes and worksheets did not provide evidence of a written report. Immediately, moving forward the Forestry Division will provide a quarterly written progress report for each meeting documenting the outcomes, resolutions and progress on the grant agreement. These written quarterly progress reports will be signed and kept at each agency for compliance with the grant agreement and will be used for legislative, executive and Inspection of Public Records requests.

Section 12-6-5 NMSA 1978 Findings

State of New Mexico
Energy, Mineral, and Natural Resources Department
Section 12-6-5 NMSA 1978 Findings
For the Year Ended June 30, 2017

2016-001 — Use of State Issued Gas Cards (Compliance and Other Matters)

Criteria: 1.5.4.12 NMAC states that credit cards shall be used only for official business and only to furnish state-owned vehicles with regular gasoline, unleaded gasoline, diesel fuel, etc.

Condition: During our internal control testwork over the use of gas cards, we noted the following:

- For 328 out of 345 transactions reviewed, the transactions were utilized for fuel other than unleaded.
- The mileage logs utilized by various divisions within the Department are not completed with all applicable information. Such information includes activity, ending mileage, month and day, etc.

Cause: Lack of adherence to the Department policies and procedures by Department employees who use the fuel cards.

Effect: Noncompliance with New Mexico administrative code.

Auditor's Recommendations: We recommend the Department remind their employees of their policies and procedures pertaining to fuel card usage. In addition, we recommend that the Department utilize a standard mileage log across divisions.

Management's Response: Management concurs with the finding as stated and have immediately started the planning of revising the current internal policy on gas card use to standardize the vehicle use log to ensure that all necessary information is documented when any state vehicle is used. This log will ensure that drivers who need to fill up the vehicle, document on the log the amount of gallons purchased and the amount per gallon is documented on the log. The vehicle log will have a bolded note indicating only regular unleaded can be purchased unless valid justification for other fuel purchase is necessary. If not a valid justification disciplinary action can be taken on the driver. The log form will also indicate that all WEX transactions must have a corresponding receipt. If a receipt is either lost, illegible, or no receipt was given, the driver must submit a standardized lost receipt affidavit providing a justification for the nonreceipt transaction and indicate the type of fuel, gallons and amount per gallon. The driver must sign the affidavit and submit with the vehicle log. Vehicle logs will be mandated to be submitted to ASD monthly and must be signed by fleet coordinators attesting that the logs are filled out accurately and all receipts and or affidavits are attached.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Section 12-6-5 NMSA 1978 Findings — continued
For the Year Ended June 30, 2017

2016-002 — Mileage and Per Diem (Compliance and Other Matters)

Criteria: According to 10-8-5(I) NMSA 1978, any person who is reimbursed in an amount that singly or in the aggregate exceeds \$1,500 must furnish in writing to the Agency Cabinet Secretary a statement of travel.

Condition: During our internal control testwork over the travel and per diem disbursements in excess of \$1,500, we noted the following:

- Two employees were not included in the January 2016 notification to the Cabinet Secretary.
- Four different employees were added to the listing on July 1, 2017, subsequent to calendar year-end.

Cause: Lack of internal procedures that enable management to track travel and per diem with ongoing totals.

Effect: Noncompliance with New Mexico state statutes.

Auditor's Recommendations: We recommend the Department establish procedures to ensure compliance with the applicable statutes.

Management's Response: Management concurs with the finding as stated and has immediately started planning on revising the internal policy for travel request approvals to include a notated question on the travel request form to state yes or no if the requested traveler has traveled over \$1,500 in the last 6 months. If the traveler is going to travel over \$1,500 the standardized over \$1,500 travel memo must be attached with the travel request and get signed by the Secretary. If the traveler has already traveled over \$1,500 a copy of the signed over \$1,500 must be attached to the travel request form. The travel request form must be signed by the Secretary each time and sent down to ASD for processing. Once the traveler has completed their travel and submit their travel reimbursement forms ASD will attached the travel request form and over \$1,500 to every travel voucher in which the traveler has exceeded \$1,500. ASD will train Division procurement staff on how to determine if a traveler has exceed \$1,500 in order to ensure that a memo must be attached to the travel request form and ASD will send out a monthly SHARE report to all Divisions with employees who are close or over the \$1,500 travel mark.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Section 12-6-5 NMSA 1978 Findings — continued
For the Year Ended June 30, 2017

2017-004 — Capital Assets Inventory Procedures (Compliance and Other Matters)

Criteria: In accordance with 2.20.1 NMAC, an entity shall establish controls over its capital assets for the primary purposes of safeguarding them and establishing accountability for their custody and use. Capital assets are any property or equipment that has an initial value of more than \$5,000. Among other controls this includes conducting a physical inventory of the entity's capital assets and tagging the assets the entity's custody. In accordance with the rule, the annual physical inventory is a process of verifying that fixed assets owned by the entity are present in their assigned custody and location, and evaluating their condition. The physical inventory checks against losses not previously revealed, and brings to light errors in records of accountability, but more importantly, a systematic physical inventory of fixed assets provides an opportunity for surveying their physical condition.

Condition: During our internal control testwork over inventory procedures for capital assets, we noted the following:

- For one of six capital assets tested from the capital asset listing to premise, the tag number on the physical asset did not match the inventory sheet.
- For an additional item reviewed out of the six capital assets tested from the capital asset listing to premise, the item was inoperable/obsolete; however, the asset was still on the capital asset listing.

Cause: The Department did not follow their internal policies and procedures.

Effect: Assets listed on the Department's capital asset listing may not exist or their actual conditions may not be accurately reflected.

Auditor's Recommendations: The Department should properly implement procedures in accordance with requirements of the administrative code 2.20.1 NMAC aimed at establishing standards for the accounting for and the controlling of capital assets. The Department should verify the existence and condition of the assets in its custody and tag the existing and future capital assets in accordance with the rule.

Management's Response: Management concurs with this finding as stated and acknowledges that during an on sight review of the Navajo Dam Lake State Park in which the auditors did attend that one of the six capital asset tags tested did not match the inventory list. Management is immediately looking at revising the policy and procedure related to Capital Asset Inventory to ensure that for each inventory list there is a signature of acknowledgement on each inventory list. The inventory lists are sent out to each field office to validate the list prior to the on sight review. ASD will mandate that the validated inventory list signed by the Field Office Manager acknowledging that all assets on the list have been accounted for and any obsolete or inoperable capital assets have been marked and proper paperwork is requested for deletion. By requesting a signature of acknowledgement will ensure that all assets are accounted for and all tags associated with each asset have been validated prior to an on-site review.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2017

Prior Audit Findings	Current Status
2016-001 Use of State Issued Gas Credit Cards	Modified and Repeated. See current year finding 2016-001.
2016-002 Mileage and Per Diem	Modified and Repeated. See current year finding 2016-002.

State of New Mexico
Energy, Minerals and Natural Resources Department

Susana Martinez
Governor

Ken McQueen
Cabinet Secretary

Matthias Sayer
Deputy Cabinet Secretary



Matthew Lovato, Division Director
Administrative Services Division

State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan
For the Year Ended June 30, 2017

Audit Finding	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
2016-001 Use of State Issued Gas Cards	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) Revised internal policy to ensure compliance with all new standardized forms and required information. 2) Standardize the vehicle use log to include all relevant information necessary to track the use of each vehicle. 3) Each vehicle use log will have a bolded statement noting that only regular unleaded use only unless valid justification of other fuel use is necessary. If not, a valid justification disciplinary action can be taken on the drive. 4) All receipts must be attached to the log. If no receipt obtained or lost/illegible receipt, standardize lost receipt affidavit must be filled out, signed by driver and attached to log. 5) Each vehicle log will require a signature by the fleet coordinator acknowledging all logs are filled out correctly and all receipts are attached and submitted to ASD monthly. 	CPO, CFO	1/1/2018

State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan — continued
For the Year Ended June 30, 2017

Audit Finding	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
2016-002 Mileage and Per Diem	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) Revise internal travel request policy to ensure compliance will all required documentation is submitted. 2) Add a notated statement on travel request form to state yes or no of the requested traveler has traveled over \$1,500 in the last 6 months. 3) If traveler has or is going to exceed \$1,500 in travel a standardized over \$1,500 memo must be attached and signed by the secretary. 4) ASD will train division procurement staff on how to determine amount of travel expended by each employee and ASD will provide a SAHRE report to each division of potential employees meeting the \$1,500 threshold monthly. 	CPO, CFO	1/1/2018

State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan — continued
For the Year Ended June 30, 2017

Audit Finding	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
2017-001 Capital Asset Records	Management will complete the following as a corrective action plan: <ol style="list-style-type: none"> 1) ASD will continue to train Capital Asset Coordinator on validating all capital assets in the third-party asset software system. 2) Within third party asset system Capital Asset Coordinator will ensure that all dates especially service dates are populated in system. 3) ASD will start mini financial close processes to include validation of capital assets each quarter to ensure that all capital assets are accounted for and depreciation is accurately reported in the third-party system. 	Capital Asset Coordinator, CFO	1/1/2018
2017-002 Time Distribution for Payroll	Management will complete the following as a corrective action plan: <ol style="list-style-type: none"> 1) ASD will work with DFA and other state agencies on alternative ways to electronically track federal time by hourly. 2) Utilize SHARE HCM positive time reporting system as an electronic way to track all timesheets and ensure that time is validated and approved by each employee manager. 	Budget Director/CFO	1/1/2018

State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan — continued
For the Year Ended June 30, 2017

Audit Finding	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
2017-003 Reporting	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) Upon each quarterly meeting between Department of Game and Fish and EMNRD, Forestry staff will prepare a Quarterly Progress Report to document outcomes, resolutions, and next steps by each party related to the grant agreement. 2) Upon completion of the Quarterly Progress Report it will be reviewed and signed by both agencies with a copy provided to each agency for documentation. 	Forestry Deputy Director	1/1/2018
2017-004 Capital Assets Inventory Procedures	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) Revised internal policy related to Capital Asset Inventory to include required standardized forms. 2) Provided a signature on the Capital Asset Inventory List for each field office manager to sign and acknowledge that all capital assets are accounted for and all tags agree to inventory lists. 3) Provide guidance and notations on inventory list on proper documentation necessary to request elimination of obsolete and or inoperable Capital Assets to ensure that they are deleted timely and properly. 	Capital Asset Coordinator, CFO	1/1/2018

State of New Mexico
Energy, Mineral, and Natural Resources Department
Exit Conference
June 30, 2017

An exit conference was held with the Department on October 26, 2017. The conference was held at the Department's offices in Santa Fe, New Mexico. The conference was held in a closed meeting to preserve the confidentiality of the audit information prior to the release of the financial statements by the State Auditor. In attendance were:

State of New Mexico Energy, Minerals, and Natural Resources Department

Ken McQueen, Acting Cabinet Secretary

Matthew Lovato, Administrative Services Division Director/Chief Financial Officer

REDW_{LLC}

Tom Friend, CPA Principal

Javier Machuca, CPA, CGFM, CGMA Senior Manager

Sara Specht, CFE Senior Audit Associate II

Preparation of Financial Statements

The financial statements presented in this report have been prepared by the independent auditor. However, they are the responsibility of management, as addressed in the Independent Auditor's Report.