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

*Financial Statements,
Independent Auditor's Report,
and
Single Audit Report*

Year Ended June 30, 2019

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CPAs | 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, 2019

Office of the Secretary

Sarah Cottrell Propst, Cabinet Secretary

Todd Leahy, Deputy Cabinet Secretary

Division Directors

Matthew Lovato, Director, Administrative Services/Chief Financial Officer

Mike Tompson, Interim Director, Mining and Minerals

Adrienne Sandoval, Director, Oil Conservation

Louise Martinez, Director, Energy Conservation and Management

Laura McCarthy, Director, Forestry Division

Christy Tafoya, Director, State Parks Division

Sarah Wood, Director, Youth Conservation Corp

Joe I. Montano, Information Systems Manager

Independent Auditor's Report

Ms. Sarah Cottrell Propst, Cabinet Secretary
State of New Mexico Energy, Minerals,
and Natural Resources Department and
Mr. Brian Colón, Esq., New Mexico State Auditor
Santa Fe, New Mexico

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, 2019, 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, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 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, 2019, 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 and 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) 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

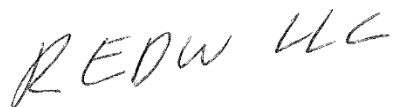
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The combining financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 30, 2019, 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.



Phoenix, Arizona
October 30, 2019

State of New Mexico
Energy, Mineral, and Natural Resources Department
Management's Discussion and Analysis
June 30, 2019

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 increased by \$7,754,850 in fiscal year 2019.
- ◆ The Department's total revenues increased by \$18,530,172 for fiscal year 2019.
- ◆ The total cost of all Department programs was \$85,793,063, an increase of \$13,778,908 for fiscal year 2019.

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 youth in public projects. 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. Corps members learn career skills, and work ethics and receive training on a variety of job and project related skills. The YCC Commission continues to improve relationships with educational institutions, nonprofit 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.

In FY19, the YCC funded 44 projects totaling \$3.1 million, and approximately 650 youth across New Mexico were employed. Project sponsors included the one tribal government, two state agencies, nine schools, 19 nonprofits, and 14 municipalities. Projects included public art construction and installation; monitoring and improving the ecological resilience of wetlands, rangelands and forests; municipal park improvements; trail construction and water conservation. Examples of training youth received are First Aid/CPR, Mental Health First Aid, GIS mapping, water quality sampling, plasma cutting (for art projects), career skills and on-the-job training related to the various projects.

The long-term Executive Director retired in March, and the Commission hired a replacement who began work at the start of FY20.

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; and greater energy security. ECMD is currently working to implement cohesive and effective energy programs using the goals and strategies developed during the strategic planning process.

ECMD provides technical and programmatic 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 grant programs, develops and manages regulations for implementation of geothermal resource development, collaborates with energy industry stakeholders and regulatory agencies on energy issues, reviews technical studies to provide certifications as required by law, provides third party

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Management's Discussion and Analysis
June 30, 2019

oversight of performance contract projects, manages and administers policies for safe transportation of radioactive waste, compiles reports required under existing federal and state legislation, and reviews and monitors Clean Energy Projects.

Healthy Forests Program. The New Mexico State Forestry Division's 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 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 FY19 fire season was considered a below average fire season and resulted in 345 statistical fires that required four executive orders (\$4,000,000) which was authorized by Governor Lujan-Grisham. The high winter snowpack and moderate temperatures reduced the amount and intensity of many wildland fires and only resulted in over 23,038 statistical acres burned. A few of the more notable fires were the Ironworks fire (Valencia County) consuming 139 acres and was complicated by the 100 homes that were threatened by the fire (this was also a FEMA approved fire). The Pine Lodge Fire (Lincoln County) burned 15,045 acres and resulted in the loss of three cabins and one outbuilding. The Mierra Fire (Quay County) burned 2,209 acres of private lands. The Division also supported many smaller fires on state and private lands and many other wildland fires on federal lands.

Compared to other Western States, that continue to face an ongoing fire season and hundreds of millions of dollars spent suppressing wildland fires; New Mexico managed the 2019 fire season very well. The success of a fire season is measured on our ability to prepare our firefighters with annual training, replace and equip our wildland fire vehicles and routinely upgrade equipment when needed. Pre-positioning of our fire fighters assisted in the suppression of new fire starts with quick containment and lower costs.

The Division received a \$1 million Capital Outlay appropriation during FY19 for Watershed Restoration Projects. The fall remained dry and the heavy winter snow pack was slow to melt, such that the Division accomplished 13,358 acres of treatment, which fell slightly below the target measure of 15,500 acres. However, strong partnerships with the USFS and the NM Game & Fish Department, and the additional funding meant the Forestry Division was able to continue the mission of treating and protecting our forests by reducing hazardous fuels, improving the health of the forests and protecting valuable watersheds.

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The Divisions Inmate Work Camp, annual Seedling sales and Re-leaf programs continued to be successful. On-going outreach and educational programs spread the message that the management and protection of New Mexico's forests is vital to current and future generations.

Mining and Minerals Division. 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 (AMLP) implements a federally funded program that safeguards and reclaims high priority coal and certain noncoal mines in New Mexico. Subject to provisions of Title IV of the Surface Mining Control and Reclamation Act of 1977 (SMCRA), AMLP's primary purpose is to protect public health, safety, and property from the adverse effects of historic mining practices, including the restoration of adjacent land and water resources. The U.S. Department of the Interior, Office of Surface Mining Reclamation and Enforcement (OSMRE), through a fee placed on active coal production, provides grant support to the AMLP for administrative operations and reclamation of high priority abandoned coal mines and certain noncoal mines. Other funding for the AMLP is provided by the U.S. Bureau of Land Management (BLM) to safeguard high priority noncoal mines.

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 \$286 million in third party surety bonds as financial assurance that these mines will be properly reclaimed. CMRP currently has six coal mines under permit, although only three, Westmoreland San Juan Mining's San Juan Underground Mine, and Peabody's Lee Ranch Surface Mine and El Segundo Surface Mine are currently extracting coal. Chevron's McKinley and Ancho mines as well as Westmoreland San Juan Mining'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, MMD Online, is linked to the latest MMD database content and provides information to agencies, companies, and the public; however, by statute, production information is kept confidential.

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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 is funded by operator fees, state funds and federal grants. MARP also works with other federal and state agencies to clean up abandoned uranium mines and receives some federal grant money to assist with this. MARP has permitted 633 mining and exploration projects encompassing over \$697 million in financial assurance. The overall disturbed acreage under permit with MARP is 26,567 acres. The number of acres reclaimed throughout the history of the Program (1994-2018) totals 7,078 acres.

MARP continues to commit 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 and is now a Superfund site under remediation. MARP works closely with NMED and EPA Region 6 to implement the CERCLA actions. After the announcement of a permanent closure in June 2014, those plans are now being implemented with the signing of a Consent Decree. MARP receives federal grant money to assist in these Questa Mine efforts. MARP is processing revisions and expansions for the FMI Copper Mines in southwestern New Mexico, the three largest copper mines in the state, that are going through rapid expansion with the price of copper currently up. MARP has been working on complex financial assurance updates with FMI to address these expansions. MARP is finishing a long process to approve a permit for the Copper Flat Mine which, if approved, will be the first regular new mine permitted in the state. A lengthy public review process was completed last year. MARP must finish financial assurance negotiations and gain concurrence from other permitting agencies before the permit can be approved. Region 6 EPA, MMD and NMED are working on another CERCLA action, labeled a Superfund Alternative Approach, to address impacts from uranium mining in the San Mateo Creek Basin. The action will establish investigations, research, and clean-up standards related to abandoned uranium mines in the Grant Mineral Belt. The process has required significant staff time attending meetings and field trips.

State Parks. Established in 1933 with four parks, the New Mexico State Parks Division (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. Through the efforts of the Division, New Mexicans and visitors are provided with access to natural and cultural resources for enrichment and to improve their quality of life.

The 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

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Management's Discussion and Analysis
June 30, 2019

(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 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 FY 19, State Parks revenues were nearly \$4.9 million with a total of just over 4.5 million visitors to parks.

The Division continued to implement key projects in FY 19 to improve visitor experiences and to increase efficiency in operations. The following are such projects:

In FY 19, State Parks launched its Next Generation of Adventure modernization campaign. State Parks is working to improve visitor services and park operations, upgrade facilities, create new park opportunities, increase programs and partnerships and develop staff recruitment and retention strategies.

A primary part of this initiative is to evaluate fees and create online opportunities for visitors to pay park fees. In FY 19, State Parks entered into a contract with Viasat to provide Wifi services at State Parks, which would allow visitors to make same-day reservations within a State Park.

Infrastructure upgrades in FY 19 included finalization of key projects at Bluewater Lake State Park, to include installation of the first electric vehicle charging station within the State Park system. State Parks also coordinated with partners regarding a dam construction and campground renovation project at Morphy Lake State Park as well as campground renovations at Coyote Creek State Park. In addition, State Parks completed a new water treatment system at Oasis State Park, and worked at Elephant Butte Lake State Park to connect the main park waterline to the local public water supplier. A new restroom facility was also completed at the Lion's Beach Campground at Elephant Butte. Multiple infrastructure projects were undertaken at Navajo Lake State Park as well, including installation of a new pump house to supply water for wildlife habitat restoration, construction of two new volunteer RV sites, and renovations of the Sims visitor center and comfort stations.

State Parks increased the number of Friends Groups within the State Park system to 22. These groups are significant in providing staffing, financial and partnership support within the system.

In FY19, State Parks maintained key signature event programming as well as the outdoor classroom program, supported by the Kids in Parks transportation grant. State Parks celebrated the 30th anniversary of Brantley Lake State Park and kicked off a partnership with the Girl Scouts of New Mexico Trails.

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Oil and Gas Conservation Program. The Oil Conservation Division continues to effectively regulate the oil and gas industry pursuant to its statutory charge under the Oil and Gas Act. The Division oversees drilling, production and plugging operations on approximately 26,000 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 1648 different oil and gas operators in New Mexico.

In addition to active producing wells, the Division also oversees, pursuant to the Federal Underground Injection Control (UIC) Program, approximately 4,500 active injection and produced water disposal wells. The 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 Division also effectively manages this program to ensure that injection of produced water does not cause seismic activity within the state. The 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 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 Division applied for and obtained a grant from the BLM to plug abandoned oil, gas, and injection wells on federal lands within the state.

The 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 Division now and in years to come.

The Division continues to manage the Carlsbad brine well remediation project including maintenance of an early warning system, technical measurement of the proclivity of that cavern's collapse and the management of a third party contractor who is performing the remediation. In addition to providing data analysis and monitoring, 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 Division was also appropriated a total of \$45 million dollars over three years to begin planning, design and redamation of the Carlsbad Brine through an awarded RFP to a repatriable vendor who has extensive knowledge and expertise in this type of remediation project. Drilling on the remediation project commenced on September 30th and will run 24/7 over the next year.

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

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Management's Discussion and Analysis
June 30, 2019

support the Energy, Conservation and Management Division, Forestry Division, State Parks Division, Mining and Minerals Division, 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 Commission.

The Office of the Secretary provides policy direction for the Energy, Minerals and Natural Resources 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 Information Technology Office is the central information technology and information systems provider for the Department. The Information Technology Office is responsible for maintaining and supporting computer systems, network-telecommunications 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. Administrative Services Division directs the department's financial operations, particularly budget, federal grants and accounting and support services. Responsibilities include the oversight of the Department's annual audit.

The Administrative Services Division 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 as the communicator of all financial issues with the Department of Finance and Administration, General Services 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 division is responsible for ensuring that 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.

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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.

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.

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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.

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

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(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, 2019. Total Department net position for fiscal year 2019 was \$140,802,695.

Unrestricted net position in Governmental Activities was a negative \$1,631,121 at the end of the fiscal year. Restricted net position including capital projects, debt service and special appropriations was \$51,716,684.

The balance of \$63,732,945 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

	2019	2018	Amount Change	Total % Change
Assets				
Current and other assets	\$ 75,121,486	\$ 60,526,773	\$ 14,594,713	24%
Capital and noncurrent assets	<u>65,681,210</u>	<u>64,228,416</u>	<u>1,452,794</u>	2%
Total assets	<u>\$ 140,802,696</u>	<u>\$ 124,755,189</u>	<u>\$ 16,047,507</u>	13%
Liabilities				
Current liabilities	\$ 25,492,755	\$ 16,743,266	\$ 8,749,489	52%
Long-term liabilities	<u>1,491,433</u>	<u>1,948,265</u>	<u>(456,832)</u>	-23%
Total liabilities	<u>26,984,188</u>	<u>18,691,531</u>	<u>8,292,657</u>	44%
Net position				
Net investment in capital assets	63,732,945	61,841,524	1,891,421	3%
Restricted	52,221,428	45,873,729	6,347,699	14%
Unrestricted	<u>(2,135,865)</u>	<u>(1,651,595)</u>	<u>(484,270)</u>	29%
Total net position	<u>113,818,508</u>	<u>106,063,658</u>	<u>7,754,850</u>	7%
Total liabilities and net position	<u>\$ 140,802,696</u>	<u>\$ 124,755,189</u>	<u>\$ 16,047,507</u>	13%

The Department's net position increased \$7,754,850 over the course of this fiscal year's operations. The following financial information is a comparison of net position for 2019 and 2018.

The total assets consist of cash and cash equivalents, investment in the State General Fund Investment Pool (SGFIP), 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 SGFIP increased by \$23,848,443 from fiscal year 2018 primarily due to the increase in the General Fund Capital Outlay balance in the SGFIP by \$8,097,457 and the Carlsbad Brine Well by \$6,683,233. Also there was a decrease in net receivables of approximately \$9.3 million from fiscal year 2018 primarily due to an overall

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decrease of \$9.9 million due from the federal government at year-end. Net capital assets increased from the fiscal year 2018 stated amount by \$1.5 million, partly due to the transfer in of Mesilla Valley State Park from the New Mexico Department of Game and Fish.

Total liabilities. Current liabilities increased by \$8.7 million, a major factor contributing to the variance was an increase in due to federal government by \$14 million, due to the additional fire costs identified in 2019. The Department's deficiency in state treasurer general fund investment pool decreased by \$3.5 million due to a decrease in payments from the general fund for federal obligations against federal grants and federal fire reimbursements.

Total net position. The net position for the Department increased from 2018 by \$7.6 million. The Department's total revenue increased by approximately 25%, from \$75,017,741 to \$93,547,913. The Department's total expenses increased by approximately 19%, from \$72,014,155 to \$85,793,063.

Changes in Net Position

The Department's change in net position for fiscal year 2019 was an increase of \$7,754,850 (see Table A-2). A significant portion, thirty-three percent (33%), of the Department's revenue comes from State General Fund Appropriations. Twenty-one percent (21%) comes from federal grant funds, thirteen percent (13%) comes from gross receipts tax and six percent (6%) comes from charges for services.

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

	2019	2018	Amount Change	Total % Change
Revenues				
Program revenues				
Charges for service	\$ 5,915,312	\$ 5,986,552	\$ (71,240)	-1%
Operating grants and contributions	18,392,203	21,831,770	(3,439,567)	-16%
Capital grants and contributions	<u>1,163,713</u>	<u>1,375,857</u>	<u>(212,144)</u>	-15%
Total program revenues	<u>25,471,228</u>	<u>29,194,179</u>	<u>(3,722,951)</u>	-13%
General revenues				
Appropriations, net of reversions	30,896,227	30,066,937	829,290	3%
Interest	165,131	49,002	116,129	237%
Other state funds	1,034,761	1,046,342	(11,581)	-1%
Gross receipts tax	11,958,640	10,135,575	1,823,065	18%
Conservation tax	3,529,475	2,676,919	852,556	32%
Gasoline tax	207,657	205,553	2,104	1%
Bond proceeds - severance tax	1,979,792	2,560,703	(580,911)	-23%
Gain on sale of capital assets	35,706	25,096	10,610	42%
Interagency transfers, net	14,664,041	(1,832,033)	16,496,074	-900%
Other	<u>3,605,255</u>	<u>889,468</u>	<u>2,715,787</u>	305%
Total general revenues	<u>68,076,685</u>	<u>45,823,562</u>	<u>22,253,123</u>	49%
Total revenues	<u>93,547,913</u>	<u>75,017,741</u>	<u>18,530,172</u>	25%
Expenses				
Natural resources and recreation	<u>85,793,063</u>	<u>72,014,155</u>	<u>13,778,908</u>	19%
Total expenses	<u>85,793,063</u>	<u>72,014,155</u>	<u>13,778,908</u>	19%
Change in net position	7,754,850	3,003,586	4,751,264	158%
Net position - beginning of year	<u>106,063,658</u>	<u>103,060,072</u>	<u>3,003,586</u>	3%
Net position - end of year	<u>\$ 113,818,508</u>	<u>\$ 106,063,658</u>	<u>\$ 7,754,850</u>	7%

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 \$5,915,312, 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 \$5,153,737, which is mainly comprised of adjustments made for depreciation, capital outlay, compensated absences and debt service.

Table A-3
Governmental Activities by Program

Program	Expenses	Percentage Spent by Program
Forestry and Fire Disasters	\$ 34,228,595	42%
State Parks	17,691,377	22%
Oil and Gas Conservation	6,680,576	8%
Mine Reclamation	3,616,737	4%
Renewable Energy and Energy Efficiency	3,680,480	5%
Program Support	4,249,994	5%
Youth Conservation Corps	10,491,567	13%
	<u>\$ 80,639,326</u> *	

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*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 \$51,717,858, which is an increase of \$5,842,956 from last year. The increase is primarily due to an increase in appropriations of approximately \$7.8 million.

The ending fund balance of \$51,717,858 is comprised of amounts restricted and unassigned. The restricted fund balance is \$52,221,428 and a deficit fund balance of \$503,570 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 nonreverting, while the General Fund reverts all unassigned fund balance.

The total fund balance of the Department's general fund increased by \$310,000 during the current fiscal year in the Energy Conservation Management Division for federal WIPP related revenue collected.

Besides the General Fund, the other major funds were the Carlsbad Brine Well Fund, Emergency Fire Disaster Fund, State Parks Fund, Youth Conservation Corps Fund, Debt Service Fund, and the Capital Projects GGRT Fund. Changes in these fund balances from FY18 are as follows:

- ◆ The Carlsbad Brine Well Fund increased by \$6,778,369.
- ◆ The Emergency Fire Disaster Fund decreased by \$15,272,318.
- ◆ The State Parks Fund decreased by \$590,027.
- ◆ The Youth Conservation Corps Fund increased by \$1,393,225.
- ◆ The Debt Service Fund increased by \$544,973.
- ◆ Nonmajor Governmental funds increased by \$2,867,098.
- ◆ The GF Capital Outlay increased by \$8,098,146.
- ◆ The Capital Projects GGRT Fund increased by \$7,494,426.

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.

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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 17 executive orders for fiscal year 2019 for emergency fire suppression activities in the amount of \$12,750,000.

Capital Assets and Debt Administration

At the end of fiscal year 2019, the Department has invested a total of \$163,341,843 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 \$5,511,976, which is approximately a 3.5% 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 project in process. 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.

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Table A-4
Department's Capital Assets

	(Dollars in Millions)			
	2019	2018	Amount Change	Total % Change
Land	\$ 11.1	\$ 10.8	\$ 0.3	0.0 %
Land improvements	30.1	29.4	0.7	2.4
Buildings and improvements	80.3	76.8	3.5	4.6
Equipment and machinery	14.0	14.4	(0.4)	(2.8)
Furniture and fixtures	0.5	0.4	0.1	25.0
Vehicles and automotive	12.7	12.5	0.2	1.6
Data processing equipment	1.6	1.5	0.1	6.7
Museum acquisitions	0.5	0.5	-	-
Projects in process	4.3	3.3	1.0	30.3
Easements and other intangibles	8.2	8.2	-	-
Total assets	<u>\$ 163.3</u>	<u>\$ 157.8</u>	<u>\$ 5.5</u>	3.5 %

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 \$97,660,633.

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.

Long-Term Debt

The Department's long-term debt has one outstanding bond issued. At the end of fiscal year 2019, the amount outstanding on this remaining obligation was \$1.9 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

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- ◆ State Parks
- ◆ Mining and Minerals
- ◆ Oil Conservation
- ◆ Program Support

The Department's operating budget for fiscal year 2020 is \$69,443,500 and includes 479.4 full time equivalents (FTE).

As required by the Accountability in Government Act, fiscal year 2020 was the 19th 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.

Natural gas prices remained stable, but oil and prices increased further in fiscal year 2019, with an even greater increase drilling activity and the largest growth in oil production experienced in modern New Mexico history. Average New Mexico prices in fiscal year 2019 for crude oil and natural gas were \$60.62 per barrel and \$11.31 per thousand cubic feet, respectively. New Mexico's oil production of 294 million barrels in fiscal year 2019 reached record levels, making New Mexico the third largest producing state for oil, as well as the ninth largest for natural gas.

Oil and natural gas related growth, including severance, federal mineral leasing bonus and royalty payments, and gross receipts tax revenue growth associated with oil exploration, is expected to be the largest driver of revenue growth in fiscal year 2020. Fiscal year 2020 ending reserves are projected to be \$221.9 million or 3 percent of recurring appropriations if no additional FY 2020 supplemental or special appropriations are made during the 2020 legislative session.

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
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	Governmental Activities
Assets	
Cash and cash equivalents	\$ 45,930
Investment in state general fund investment pool	68,231,379
Restricted cash	544,817
Receivables	
Federal government	4,125,235
Due from other state agencies	2,135,073
Other receivables	39,052
Total current assets	75,121,486
 Noncurrent Assets	
Nondepreciable capital assets	24,060,201
Capital assets, net of accumulated depreciation	41,621,009
Total noncurrent assets	65,681,210
Total assets	\$ 140,802,696

See accompanying notes to financial statements.

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Statement of Net Position — continued
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Liabilities and Net Position

Deficiency in state general fund investment pool	\$ 499,707
Accounts payable	5,892,724
Accrued interest payable	12,419
Due to local governments	173,492
Due to federal government	15,419,797
Accrued payroll	1,417,908
Current portion of compensated absences payable	1,619,876
Current portion of long-term obligations	456,832
Total current liabilities	25,492,755
Noncurrent portion of long-term obligations	1,491,433
Total noncurrent liabilities	1,491,433
Total liabilities	26,984,188

Net Position

Net investment in capital assets	63,732,945
Restricted for	
Program commitments	51,653,341
Debt service	568,087
Unrestricted	(2,135,865)
Total net position	113,818,508
Total liabilities and net position	\$ 140,802,696

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	\$ 18,994,279	\$ 5,915,312	\$ 451,664	\$ 1,163,713	\$ (11,463,590)
Healthy forests program	12,960,410	-	8,755,288	-	(4,205,122)
Fire disasters	22,558,538	-	3,322,950	-	(19,235,588)
Oil and gas conservation program	6,764,493	-	673,866	-	(6,090,627)
Renewable energy program	5,417,558	-	1,617,233	-	(3,800,325)
Program support	4,238,024	-	840,824	-	(3,397,200)
Mine reclamation program	3,645,891	-	2,730,378	-	(915,513)
Conservation	11,119,684	-	-	-	(11,119,684)
Interest	94,186	-	-	-	(94,186)
Program expenses - total governmental activities	<u>\$ 85,793,063</u>	<u>\$ 5,915,312</u>	<u>\$ 18,392,203</u>	<u>\$ 1,163,713</u>	<u>(60,321,835)</u>
General revenues and transfers					
General fund appropriations					41,617,300
Reversions (see Note 7)					(10,721,073)
Interest					165,131
Other state funds					1,034,761
Gross receipts tax					11,958,640
Conservation taxes					3,529,475
Gasoline tax					207,657
Bond proceeds - severance tax					1,979,792
Inter-agency transfers, net					14,664,041
Proceeds, net of gain on disposal of capital assets					35,706
Other revenue					<u>3,605,255</u>
Total general revenues and transfers					<u>68,076,685</u>
Change in net position					7,754,850
Net position - beginning of year					<u>106,063,658</u>
Net position - end of year					<u>\$ 113,818,508</u>

See accompanying notes to financial statements.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Balance Sheet—Government Funds
June 30, 2019

	Major Funds									
	General Fund 19900	Carlsbad Brine Well Fund 12180	Emergency Fire Disaster Fund 21300	State Parks Fund 20010	Youth Conservation Corps Fund 01400	Debt Service Fund 30000	GF Capital Outlay Fund 93100	Capital Projects GGRT Fund 64600	Nonmajor Governmental Funds	Total Governmental
Assets										
Cash and cash equivalents	\$ 2,650	\$ -	\$ -	\$ 34,245	\$ -	\$ 9,035	\$ -	\$ -	\$ -	\$ 45,930
Investment in state treasurer general fund investment pool	-	11,023,069	14,934,969	6,879,444	5,002,914	14,235	8,204,000	8,714,239	13,458,509	68,231,379
Restricted cash	-	-	-	-	-	544,817	-	-	-	544,817
Receivables										
Federal government	2,620,405	-	760,896	708,284	-	-	-	-	35,650	4,125,235
Due from other state agencies	-	-	610,543	9,603	383,329	-	-	536,589	595,009	2,135,073
Other receivables	15,539	-	23,496	17	-	-	-	-	-	39,052
Total assets	<u>\$ 2,638,594</u>	<u>\$ 11,023,069</u>	<u>\$ 16,329,904</u>	<u>\$ 7,631,593</u>	<u>\$ 5,386,243</u>	<u>\$ 568,087</u>	<u>\$ 8,204,000</u>	<u>\$ 9,250,828</u>	<u>\$ 14,089,168</u>	<u>\$ 75,121,486</u>
Liabilities										
Deficiency in state treasurer general fund investment pool	\$ 499,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 499,707
Accounts payable	1,121,714	875,413	1,063,037	1,117,047	936,428	-	-	525,733	253,352	5,892,724
Due to local governments	138,000	-	35,492	-	-	-	-	-	-	173,492
Due to federal government	-	-	15,419,797	-	-	-	-	-	-	15,419,797
Accrued payroll	568,000	-	316,321	481,661	5,914	-	-	22,131	23,881	1,417,908
Total liabilities	<u>2,327,421</u>	<u>875,413</u>	<u>16,834,647</u>	<u>1,598,708</u>	<u>942,342</u>	<u>-</u>	<u>-</u>	<u>547,864</u>	<u>277,233</u>	<u>23,403,628</u>
Fund Balances										
Restricted	310,000	10,147,656	-	6,032,885	4,443,901	568,087	8,204,000	8,702,964	13,811,935	52,221,428
Unassigned	1,173	-	(504,743)	-	-	-	-	-	-	(503,570)
Total fund balances	<u>311,173</u>	<u>10,147,656</u>	<u>(504,743)</u>	<u>6,032,885</u>	<u>4,443,901</u>	<u>568,087</u>	<u>8,204,000</u>	<u>8,702,964</u>	<u>13,811,935</u>	<u>51,717,858</u>
Total liabilities and fund balances	<u>\$ 2,638,594</u>	<u>\$ 11,023,069</u>	<u>\$ 16,329,904</u>	<u>\$ 7,631,593</u>	<u>\$ 5,386,243</u>	<u>\$ 568,087</u>	<u>\$ 8,204,000</u>	<u>\$ 9,250,828</u>	<u>\$ 14,089,168</u>	<u>\$ 75,121,486</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, 2019

Total fund balance - governmental funds (governmental fund balance sheet)	\$	51,717,858
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	\$	163,341,843
Accumulated depreciation		<u>(97,660,633)</u>
Total capital assets		65,681,210
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		(1,948,265)
Accrued interest payable		(12,419)
Compensated absences payable		<u>(1,619,876)</u>
Total long-term and other liabilities		<u>(3,580,560)</u>
Net position of governmental activities (statement of net position)	\$	<u>113,818,508</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, 2019

	Major Funds									
	General Fund 19900	Carlsbad Brine Well Fund 12180	Emergency Fire Disaster Fund 21300	State Parks Fund 20010	Youth Conservation Corps Fund 01400	Debt Services Fund 30000	GF Capital Outlay Fund 93100	Capital Projects GGRT Fund 64600	Nonmajor Governmental Funds	Total Governmental
Revenues										
Federal funds	\$ 14,449,145	\$ -	\$ 3,322,950	\$ 1,615,377	\$ -	\$ -	\$ -	\$ -	\$ 168,444	\$ 19,555,916
Gross receipts tax	-	-	-	-	4,983,161	-	-	6,975,479	-	11,958,640
Lease and rental income	-	-	-	3,355,483	-	-	-	-	-	3,355,483
Conservation taxes	-	-	-	-	-	-	-	-	3,529,475	3,529,475
Park admissions	32,345	-	-	1,392,276	-	-	-	-	-	1,424,621
Other state funds	-	-	-	-	-	-	-	-	1,034,761	1,034,761
Licenses and permits	-	-	-	465,850	-	-	-	-	-	465,850
Concession income	-	-	-	386,993	-	-	-	-	-	386,993
Boating fees	-	-	-	282,365	-	-	-	-	-	282,365
Gasoline tax	-	-	-	-	-	-	-	-	207,657	207,657
Interest	-	-	-	-	-	9,289	-	-	155,842	165,131
Other/other tax	357,124	2,680,000	221,083	71,102	-	-	-	6,730	269,216	3,605,255
Total revenues	<u>14,838,614</u>	<u>2,680,000</u>	<u>3,544,033</u>	<u>7,569,446</u>	<u>4,983,161</u>	<u>9,289</u>	<u>-</u>	<u>6,982,209</u>	<u>5,365,395</u>	<u>45,972,147</u>
Expenditures										
Current										
State parks program	-	-	-	15,195,632	-	-	105,854	2,284,891	105,000	17,691,377
Healthy forests program	12,675,590	-	-	-	-	-	-	-	268,731	12,944,321
Fire disasters	-	-	21,284,274	-	-	-	-	-	-	21,284,274
Oil and gas conservation program	5,278,889	-	-	-	-	-	-	-	1,401,687	6,680,576
Renewable energy program	2,265,361	-	-	-	-	-	-	-	1,415,119	3,680,480
Program support	4,249,994	-	-	-	-	-	-	-	-	4,249,994
Mine reclamation program	3,129,773	-	-	-	-	-	-	-	486,964	3,616,737
Conservation	-	6,901,631	-	-	3,589,936	-	-	-	-	10,491,567
Capital outlay	355,411	-	-	1,163,713	-	-	-	1,906,828	645,888	4,071,840
Debt service - principal	-	-	-	-	-	438,627	-	-	-	438,627
Debt service - interest	-	-	-	-	-	96,721	-	-	-	96,721
Debt service - miscellaneous	-	-	-	-	-	5,968	-	-	-	5,968
Total expenditures	<u>27,955,018</u>	<u>6,901,631</u>	<u>21,284,274</u>	<u>16,359,345</u>	<u>3,589,936</u>	<u>541,316</u>	<u>105,854</u>	<u>4,191,719</u>	<u>4,323,389</u>	<u>85,252,482</u>
Excess (deficiency) of revenues over (under) expenditures	(13,116,404)	(4,221,631)	(17,740,241)	(8,789,899)	1,393,225	(532,027)	(105,854)	2,790,490	1,042,006	(39,280,335)

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, 2018

	Major Funds								Nonmajor Governmental Funds	Total Governmental
	General Fund 19900	Carlsbad Brine Well Fund 12180	Emergency Fire Disaster Fund 21300	State Parks Fund 20010	Youth Conservation Corps Fund 01400	Debt Services Fund 30000	GF Capital Outlay Fund 93100	Capital Projects GGRT Fund 64600		
Other Financing Sources (Uses)										
Inter-agency transfers - state general fund appropriation										
Regular	13,102,000	-	-	7,561,300	-	-	8,204,000	-	-	28,867,300
Special	-	-	12,750,000	-	-	-	-	-	-	12,750,000
Intra-agency transfers										
Transfer in	407,400	-	-	-	-	1,077,000	-	-	-	1,484,400
Transfer out	-	-	-	(252,700)	-	-	-	(1,077,000)	(154,700)	(1,484,400)
Inter-agency transfers - reversions (see Note 7)	(438,996)	-	(10,282,077)	-	-	-	-	-	-	(10,721,073)
Inter-agency transfers - severance tax	-	-	-	-	-	-	-	-	1,979,792	1,979,792
Inter-agency transfers - other										
Transfer in	356,000	11,000,000	-	829,223	-	-	-	-	-	12,185,223
Proceeds from sale of capital assets	-	-	-	62,049	-	-	-	-	-	62,049
Total other financing sources (uses)	<u>13,426,404</u>	<u>11,000,000</u>	<u>2,467,923</u>	<u>8,199,872</u>	<u>-</u>	<u>1,077,000</u>	<u>8,204,000</u>	<u>(1,077,000)</u>	<u>1,825,092</u>	<u>45,123,291</u>
Net change in fund balances	310,000	6,778,369	(15,272,318)	(590,027)	1,393,225	544,973	8,098,146	1,713,490	2,867,098	5,842,956
Fund balances - beginning of year, as restated	1,173	3,369,287	14,767,575	6,622,912	3,050,676	23,114	105,854	6,989,474	10,944,837	45,874,902
Fund balances - end of year	<u>\$ 311,173</u>	<u>\$ 10,147,656</u>	<u>\$ (504,743)</u>	<u>\$ 6,032,885</u>	<u>\$ 4,443,901</u>	<u>\$ 568,087</u>	<u>\$ 8,204,000</u>	<u>\$ 8,702,964</u>	<u>\$ 13,811,935</u>	<u>\$ 51,717,858</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, 2019

Net changes in fund balances - total governmental funds		\$ 5,842,956
(statement of revenues, expenditures, and changes in fund balances)		
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:		17,938
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:		438,627
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:		2,535
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	\$ 3,828,099	
Depreciation expense	<u>(4,827,780)</u>	
Excess of depreciation expense over capital outlay		(999,681)
The cost of the capital assets net of accumulated depreciation reported as a transfer in from another agency was:		2,478,818
The statement of activities reports the gain 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>(26,343)</u>
Change in net position of governmental activities (statement of activities)		<u>\$ 7,754,850</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, 2019

	General Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 31,900	\$ 31,900	\$ 32,345	\$ 445
Federal funds	19,369,600	23,085,135	14,449,145	(8,635,990)
State general fund appropriation				
Regular	13,102,000	13,102,000	13,102,000	-
Intra-agency transfers	1,327,600	1,327,600	763,400	(564,200)
Other income	-	-	357,124	357,124
Total revenues and fund balance	<u>\$ 33,831,100</u>	<u>\$ 37,546,635</u>	<u>28,704,014</u>	<u>\$ (8,842,621)</u>
Expenditures				
Personal services and benefits	\$ 19,028,900	\$ 19,029,065	16,566,546	\$ 2,462,519
Contractual services	5,882,900	6,233,755	2,093,459	4,140,296
Other costs	8,609,300	11,973,815	9,295,013	2,678,802
Total expenditures	<u>\$ 33,521,100</u>	<u>\$ 37,236,635</u>	<u>27,955,018</u>	<u>\$ 9,281,617</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			748,996	
GAAP Basis Reconciliation				
Reversions			<u>(438,996)</u>	
Net change in fund balance			<u>\$ 310,000</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)—
Carlsbad Brine Well Fund
Year Ended June 30, 2019

	Carlsbad Brine Well Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other income	\$ -	\$ 2,680,000	\$ 2,680,000	\$ -
Other financing sources	-	11,000,000	11,000,000	-
Fund balance	<u>3,369,287</u>	<u>3,369,278</u>	<u>-</u>	<u>(3,369,278)</u>
Total revenues	<u>\$ 3,369,287</u>	<u>\$ 17,049,278</u>	<u>13,680,000</u>	<u>\$ (3,369,278)</u>
Expenditures				
Personal services and benefits	\$ -	\$ -	-	\$ -
Contractual services	3,000,000	13,924,287	4,957,631	8,966,656
Other costs	-	3,000,000	1,944,000	1,056,000
Other financing uses	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>
Total expenditures	<u>\$ 3,000,000</u>	<u>\$ 17,049,287</u>	<u>6,901,631</u>	<u>\$ 10,147,656</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			6,778,369	
GAAP Basis Reconciliation				
Reversions			<u>-</u>	
Net change in fund balance			<u>\$ 6,778,369</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)—
Emergency Fire Disaster Fund
Year Ended June 30, 2019

	Emergency Fire Disaster Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal funds	\$ -	\$ -	\$ 3,322,950	\$ 3,322,950
State general fund appropriation				
Special	12,750,000	12,750,000	12,750,000	-
Other income	-	-	221,083	221,083
Fund balance	<u>6,842,817</u>	<u>6,842,817</u>	<u>-</u>	<u>(6,842,817)</u>
Total revenues	<u>\$ 19,592,817</u>	<u>\$ 19,592,817</u>	<u>16,294,033</u>	<u>\$ (3,298,784)</u>
Expenditures				
Personal services and benefits	\$ 2,126,865	\$ 2,126,865	1,628,975	\$ 497,890
Contractual services	351,012	368,852	224,601	144,251
Other costs	<u>17,114,940</u>	<u>17,097,100</u>	<u>19,430,698</u>	<u>(2,333,598)</u>
Total expenditures	<u>\$ 19,592,817</u>	<u>\$ 19,592,817</u>	<u>21,284,274</u>	<u>\$ (1,691,457)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			(4,990,241)	
GAAP Basis Reconciliation				
Reversions			<u>(10,282,077)</u>	
Net change in fund balance			<u>\$ (15,272,318)</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, 2019

	State Parks Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 4,140,200	\$ 4,140,200	\$ 5,608,103	\$ 1,467,903
Federal funds	3,137,300	3,145,300	1,615,377	(1,529,923)
State general fund appropriation				
Regular	7,561,300	7,561,300	7,561,300	-
Tax revenue	685,000	685,000	301,174	(383,826)
Other financing sources	534,500	534,500	829,223	294,723
Proceeds from sale of capital assets	22,700	22,700	62,049	39,349
Other income	723,900	723,900	44,792	(679,108)
Fund balance	3,126,900	3,845,645	-	(3,845,645)
Total revenues	<u>\$ 19,931,800</u>	<u>\$ 20,658,545</u>	<u>16,022,018</u>	<u>\$ (4,636,527)</u>
Expenditures				
Personal services and benefits	\$ 11,594,800	\$ 11,594,800	10,115,316	\$ 1,479,484
Contractual services	594,900	824,100	536,888	287,212
Other costs	6,988,100	7,635,645	5,707,141	1,928,504
Other financing uses	604,000	604,000	252,700	351,300
Total expenditures	<u>\$ 19,781,800</u>	<u>\$ 20,658,545</u>	<u>16,612,045</u>	<u>\$ 4,046,500</u>
Net change in fund balance			<u>\$ (590,027)</u>	

*P742 Parks and Recreation is the only appropriation level code in this 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, 2019

	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	\$ 4,983,161	\$ 1,183,161
Fund balance	<u>63,800</u>	<u>1,518,800</u>	<u>-</u>	<u>(1,518,800)</u>
Total revenues	<u>\$ 3,863,800</u>	<u>\$ 5,318,800</u>	<u>4,983,161</u>	<u>\$ (335,639)</u>
Expenditures				
Personal services and benefits	\$ 174,500	\$ 234,500	180,201	\$ 54,299
Contractual services	3,478,100	4,998,100	3,355,094	1,643,006
Other costs	<u>211,200</u>	<u>86,200</u>	<u>54,641</u>	<u>31,559</u>
Total expenditures	<u>\$ 3,863,800</u>	<u>\$ 5,318,800</u>	<u>3,589,936</u>	<u>\$ 1,728,864</u>
Net change in fund balance			<u>\$ 1,393,225</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, 2019

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, 2019

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.

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

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2019

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 Youth Conservation Corps Fund, the Debt Service Fund, the GF Capital Outlay 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
- 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 nonreverting 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

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2019

Fund. As of year-end June 30, 2019, all balances were transferred to the appropriate funds, resulting in no year-end balances.

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 (nonreverting) 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 (nonreverting) 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.

Oil Conservation Division

Oil Reclamation Fund (31100)—The Oil Reclamation Fund (nonreverting), 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..

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.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
June 30, 2019

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 (nonreverting) was established in accordance with Section 68-2-28, NMSA, 1978 Compilation.

Conservation Planting Revolving Fund (32100)—The Conservation Planting Revolving Fund (nonreverting) 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 (nonreverting) 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 (nonreverting) 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.

Motor Boat Fuel Tax Fund (30900)—The Motor Boat Fuel Tax Fund (nonreverting) 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

Carlsbad Brine Well Fund (12180)—The Carlsbad Brine Well is a solution mining operation to remove salt located amidst two major roadways, a vital irrigation canal, a trailer park, a church, and a feed store. Fresh water is introduced into the subsurface through a well casing, thereby dissolving the salt. The brine is then trucked to well sites for beneficial use.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to Financial Statements
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On March 11, 2009, the Oil Conservation Division (OCD) recommended to the operator of the Carlsbad Well that they consider shutting down remaining operations above their cavern and submit contingency planning for a possible collapse including discussions with their neighbors. On March 26th and 27th of 2009, a gathering of regulators, technical experts, and industry was held to discuss overall brine well safety during which consensus developed that the brine cavern in Carlsbad had a high probability for collapse.

Beginning in April of 2009, the division has briefed emergency response organizations, local government, the Departments of Transportation and the Environment, along with the public about the situation on numerous occasions. OCD also contracted with a knowledgeable engineering firm to undertake characterization of the brine cavern and install an automated system to detect ground movement. The early warning system became operational on June 23, 2009. In August of 2009, a two-dimensional seismic reflection survey was completed to determine the lateral extents of the cavern.

A local working group was established in November of 2009 which continues to develop a means of mitigating a cavern collapse, refine and monitor the early warning system, and ensure a proper emergency response if the cavern were to fail in the interim. The Carlsbad Brine Well Remediation Authority (the Authority) has since been created.

The New Mexico Legislature established the Authority during the 2017 Legislative Session as an advisory authority to recommend policy and advise the Department on the remediation of the Carlsbad Brine Well. In the 2018 Legislature, the powers and duties of the Authority were expanded to provide that the Authority “shall set policy and regulate, supervise and administer the remediation of the Carlsbad Brine Well.” The 2018 Legislature appropriated to the Department a total of \$45,498,800 for a period of three years to plan, design and construct the remediation of the Carlsbad Brine Well.

The board of directors of the Authority consists of eight members who represent state and local entities. These include the Mayor of the City of Carlsbad, the Chair of the Eddy County Board of County Commissioners, the Manager of the Carlsbad Irrigation District, the Attorney General and the heads of four state agencies. The Authority is administratively attached to the Department and is a major fund.

Abandoned Mine Reclamation Fund (65600)—The Abandoned Mine Reclamation Fund (nonreverting) was established in accordance with Section 69-25B-4, NMSA, 1978 Compilation, to retain a portion of the reclamation fees

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collected in an interest-bearing account to be used after August 3, 1992, for abandoned mine and land reclamation projects.

Surface Mining Penalty Fund (32000)—The Surface Mining Penalty Fund (nonreverting) 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 (nonreverting) 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 (nonreverting) 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 (nonreverting) 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.

Office of the Secretary

Youth Conservation Corps Fund (01400)—The Youth Conservation Corps (YCC) fund (nonreverting) 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,

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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 (nonreverting) 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 (nonreverting) 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.

GF Capital Outlay Fund (93100)—The GF Capital Outlay Fund (nonreverting) 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. In fiscal year 2018, this fund was presented as a nonmajor governmental fund and in fiscal year 2019, this fund is presented as a major fund

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.

These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. During fiscal year ended June 30, 2018, the Department did not have any fiduciary funds.

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The following funds did not have activity to report during fiscal year ended June 30, 2019.

- *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.

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.

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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).

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.

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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.

Modified Accrual

In applying the "susceptible to accrual" concept to intergovernmental revenues in accordance with GASB Codification Section N50 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 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.

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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, 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, 2019.

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, 2019.

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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, 2018, 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 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, 2019, because the Department's "Investment in State General Fund Investment Pool" balance has been reduced by the amount reverted to the state general fund.

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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 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 21 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.

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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) Interest in the 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.

A reconciliation of claims on the SGFIP to the related assets managed by STO assets is performed monthly. There is no material difference between the two amounts.

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 SGFIP managed by the New Mexico State Treasurer's Office.

At June 30, 2019, the Department had the following invested in the State General Fund Investment Pool:

Governmental funds - state general fund investment pool	\$ <u>67,731,672</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, 2019.

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.)

5) 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, 2019
General Fund		
Petty cash	Petty cash accounts	\$ 2,650
Special Revenue Funds		
Petty cash	Petty cash accounts	17,200
Cash in bank	Cash in bank accounts	17,045
Debt Service Funds		
NM Finance Authority	Bank Accounts	<u>553,852</u>
Governmental funds cash and cash equivalents and restricted cash		<u>\$ 590,747</u>

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, 2019, the carrying amount of the Department's deposits was \$17,045 and the bank balances were \$9,230 and cash on hand of \$19,850. As of June 30, 2019, all of the Department's deposits were fully collateralized.

	Bank of the Southwest	The Citizen's Bank of Clovis	1st National Bank
Total amount of deposit	\$ 6,391	\$ 1,533	\$ 1,306
Less FDIC	<u>(6,391)</u>	<u>(1,533)</u>	<u>(1,306)</u>
Total uninsured public money	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

At June 30, 2019, the Department held \$553,852 in bank deposits 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. The carrying amounts of these deposits are reported in the Debt Service fund as cash and cash equivalents of \$9,035, and restricted cash of \$544,817.

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6) Capital Assets

A summary of changes in capital assets follows:

Governmental-Type Activities	Balance June 30, 2018	Additions/ Transfers from Other Agencies	Deletions	Balance June 30, 2019
Buildings and improvements	\$ 76,809,512	\$ 3,565,281	\$ (35,050)	\$ 80,339,743
Data processing equipment	1,481,996	140,299	-	1,622,295
Equipment and machinery	14,370,783	157,239	(493,239)	14,034,783
Furniture and fixtures	436,016	17,863	(4,000)	449,879
Land improvements	29,429,856	659,215	(18,205)	30,070,866
Vehicles and automotive	12,468,623	519,000	(244,547)	12,743,076
Intangibles	21,000	-	-	21,000
Total	<u>135,017,786</u>	<u>5,058,897</u>	<u>(795,041)</u>	<u>139,281,642</u>
Accumulated depreciation				
Buildings and improvements	(47,522,581)	(2,735,335)	27,253	(50,230,663)
Data processing equipment	(1,183,171)	(125,490)	-	(1,308,661)
Equipment and machinery	(12,322,857)	(488,945)	474,693	(12,337,109)
Furniture and fixtures	(424,664)	(2,070)	4,000	(422,734)
Land improvements	(22,889,831)	(565,039)	18,205	(23,436,665)
Vehicles and automotive	(9,257,864)	(910,901)	244,547	(9,924,218)
Intangibles	(583)	-	-	(583)
Total accumulated depreciation	<u>(93,601,551)</u>	<u>(4,827,780)</u>	<u>768,698</u>	<u>(97,660,633)</u>
Assets not being depreciated				
Projects in progress	3,332,341	925,487	-	4,257,828
Library and museum	537,131	-	-	537,131
Land	10,773,391	322,533	-	11,095,924
Intangibles - easements	8,169,318	-	-	8,169,318
Total capital assets not being depreciated	<u>22,812,181</u>	<u>1,248,020</u>	<u>-</u>	<u>24,060,201</u>
Total capital assets, net of depreciation	<u>\$ 64,228,416</u>	<u>\$ 1,479,137</u>	<u>\$ (26,343)</u>	<u>\$ 65,681,210</u>

On June 24, 2019, Department of Game and Fish transferred property consisting of land, infrastructure, and buildings in the amount of \$2,478,818, net of accumulated depreciation, to Department, State Parks Division.

The Department had contractual commitments related to various capital projects at June 30, 2019, related to projects in progress. At June 30, 2019, the Department had spent \$4,257,828 on these projects and had remaining contractual commitments of \$830,756. These projects are funded through the Capital Projects GGRT Fund and State Parks Fund.

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Depreciation expense was charged to governmental function as follows:

Renewable energy program	\$ 1,737,078
Fire disasters	1,274,264
State parks program	1,059,161
Conservation	628,117
Oil and gas conservation program	83,917
Mine reclamation program	29,154
Healthy forests program	16,089
Total	<u>\$ 4,827,780</u>

7) 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 \$10,721,073 was payable at June 30, 2019, to the state general fund and due by September 30, 2019. 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	\$ 438,996	2019
Special Revenue Fund - Emergency Fire Disaster	<u>10,282,077</u>	2018
Total governmental funds	<u>\$ 10,721,073</u>	

8) Long-Term Debt

The changes to long-term debt are as follows:

	Balance June 30, 2018	Increase	(Decrease)	Balance June 30, 2019	Amount Due Within One Year
Compensated absences	\$ 1,637,814	\$ 2,114,264	\$ (2,132,202)	\$ 1,619,876	\$ 1,619,876
Bonds issued, 2003	2,386,892	-	(438,627)	1,948,265	456,832
Net total	<u>\$ 4,024,706</u>	<u>\$ 2,114,264</u>	<u>\$ (2,570,829)</u>	<u>\$ 3,568,141</u>	<u>\$ 2,076,708</u>

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

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 \$96,721. The current portion of long-term debt is \$456,832.

The Department's debt issuances do not have any terms specified in debt agreements related to significant (1) events of default with finance-related consequences, (2) termination events with finance-related consequences, or (3) subjective acceleration clauses.

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

Year Ended June 30,	Principal	Interest	Total
2020	\$ 456,832	\$ 79,658	\$ 536,490
2021	476,158	61,522	537,680
2022	496,732	42,190	538,922
2023	518,543	21,675	540,218
Total	<u>\$ 1,948,265</u>	<u>\$ 205,045</u>	<u>\$ 2,153,310</u>

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9) Due to and Due From Other State Agencies

Due to and due from other state agencies represent interagency receivables and payables arising from interagency transactions. As of June 30, 2019, there were no Due To Other State Agencies. Due From other state agencies as of June 30, 2019, were as follows:

Due from Other State Agencies	Fund No.	Purpose	Amount	Due from Agency/Fund	Fund No.	Amount
Capital Projects-GGRT	64600	June GGRT funding	\$ 536,589	Taxation and Revenue Department	83200	\$ 536,589
Youth Conservation Corps	01400	June GGRT funding	383,329	Taxation and Revenue Department	83200	383,329
State Parks	20010	Municipal event center surcharge	9,603	Taxation and Revenue Department	82800	9,603
Emergency Fire Disaster	21300	FEMA related fire reimbursements	610,543	Department of Homeland Security and Emergency Management	40280	610,543
Nonmajor Governmental Funds						
Oil Reclamation Fund	31100	June Oil and Gas Conservation Tax	577,182	Taxation and Revenue Department	83300	577,182
Motor Boat Fuel Tax Fund	30900	June motoboat fuel tax distribution	17,827	Taxation and Revenue Department	82800	17,827
Total governmental funds			<u>2,135,073</u>	Total governmental funds		<u>2,135,073</u>
Total all funds			<u>\$ 2,135,073</u>	Total all funds		<u>\$ 2,135,073</u>

10) Due to Federal Governments

Due to federal governments as of June 30, 2019, were as follows:

Due to Federal Government	Fund No.	Amount	Due to Federal Government	Amount
Governmental funds			Federal Agency	
Emergency Fire Disaster	21300	<u>\$ 15,419,797</u>	USDA Forest Service	<u>\$ 15,419,797</u>
Total due to federal governments		<u>\$ 15,419,797</u>	Total due to federal governments	
			<u>\$ 15,419,797</u>	

The State of New Mexico experienced a high fire season for fiscal year 2018, in which several fires were complex type II fires that were managed by the State Forestry Division in collaboration with the U.S. Forest Service. Once the fire suppressions efforts have been made and the fires are contained, the effort to determine total costs and responsibility begins. For fires that have multiple responsible parties (federal, state, tribal, etc.) there are cost sharing determinations that must be made, which creates a substantial lag time in getting invoices processed. The State Forestry Division works closely with all responsible parties ensuring that all costs associated with each fire are vetted and that no costs are double charged. The Department's share for the 2018 fires was estimated to be \$15,419,797 and will be paid by the Department within the following fiscal year.

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11) Transfers

Interfund and interagency transfers as of June 30, 2019, were as follows:

A - Intra-agency Transfers		Transfer Out			Totals
		State Parks Fund 20010	Capital Project GGRT Fund 64600	Nonmajor Governmental Funds	
Transfer in	Purpose				
General Fund	Funding for program support staff	\$ 252,700	\$ -	\$ 154,700	\$ 407,400
Debt Service Fund	State Parks loan payment	-	1,077,000	-	1,077,000
Total		<u>\$ 252,700</u>	<u>\$ 1,077,000</u>	<u>\$ 154,700</u>	<u>\$ 1,484,400</u>

B- Interagency Transfers			52100	Transfers
Agency	Fund	Purpose	Fund	In/(Out)
34101	85300	General Fund Appropriation	19900	\$ 13,102,000
34100	62000	FY19 Compensation Section A3	19900	231,000
66700	99000	Groundwater Corrective Action Fund	12180	1,000,000
80500	20100	DOT Road Fund	12180	10,000,000
34101	85300	General Fund Appropriation	20010	7,561,300
34100	62000	FY19 Compensation Section A3	20010	34,500
51600	19800	Game Protection Fund	20010	794,723
34103	50230	Severance Tax Bond Ser 15A	89200	73,228
34103	50120	Severance Tax Bond 15SA	89200	410,744
34103	40220	Severance Tax Bond Ser 16A	89200	603,621
34103	20650	Severance Tax Bond 18A	89200	646,673
34103	20680	Severance Tax Bond 18SA	89200	245,526
34101	85300	General Fd. Appropriation	93100	8,204,000
52200	01400	Youth Conservation Corps	19900	125,000
51600	19800	Mesilla Valley	19900	2,478,818
				<u>\$ 45,511,133</u>

12) Special Appropriations and Governor's Executive Orders

The Governor issued executive orders during the 2019 fiscal year to fund the Emergency Fire Disaster Program (Fund 21300). Any unexpended or unencumbered amounts revert in the subsequent fiscal year. The Department requested and received \$12,750,000 during the 2019 fiscal year.

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13) 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>.

14) 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.

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.

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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 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.

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The Department's contributions to the NMRHCA for the years ended June 30, 2019, 2018, and 2017, were \$364,721, \$358,120, and \$369,305, respectively, which equal the required contributions for each year.

Compliant with the requirements of the Government Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State of New Mexico has implemented this standard for the fiscal year ended June 30, 2018.

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 postemployment health care plan that provides a comprehensive group health insurance for persons who have retired from certain public service positions in New Mexico. The Other Postemployment Benefits (OPEB) Plan is administered by the Retiree Health Care Authority of the State of New Mexico. Overall, total OPEB liability exceeds OPEB Plan net position resulting in a net OPEB liability. The State has determined the State's share of the net OPEB liability to be a liability of the State as a whole, rather than any agency or department of the State and the liability will not be reported in the department or agency level financial statements of the State. All required disclosures will be presented in the Comprehensive Annual Financial Report (CAFR) of the State of New Mexico.

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

15) 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, 2019, was \$342,193.

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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, 2019.

	<u>Amount</u>
Year ending June 30,	
2020	\$ 157,059
2021	137,096
2022	38,458
2023	16,677
2024	<u>3,662</u>
Total	<u>\$ 352,952</u>

16) 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:

	<u>Amount</u>
Year ending June 30,	
2020	\$ 57,867
2021	45,333
2022	47,599
2023	47,232
2024	<u>17,859</u>
Total	<u>\$ 215,890</u>

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17) 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.

18) 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.

The Department had no significant reductions in insurance coverage from coverage in the prior year. In the fiscal years ended June 30, 2019, 2018, and 2017, there were no settlements that exceeded insurance coverage.

19) 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)

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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, 2019, follows:

Fund Name	Fund Number	Restricted	Unassigned
General Fund			
Energy Conservation Initiatives	19900	\$ 310,000	\$ -
Unassigned	19900	-	1,173
Carlsbad Brine Well	12180	10,147,656	-
Emergency Fire Disaster—Fire Disaster	21300	-	(504,743)
State Parks—State Parks Program	20010	6,032,885	-
Youth Conservation Corps—Conservation	01400	4,443,901	-
Debt Service—Debt Service Activity	30000	568,087	-
GF Capital Outlay Fund - State Parks Program	93100	8,204,000	-
Capital Projects - GGRT—Capital Projects Activity	64600	8,702,964	-
Nonmajor Governmental Funds			
Motor Boat Fuel Tax—State Parks Program	30900	481,253	-
Oil Reclamation Fund—Oil & Gas Conservation Program	31100	6,322,726	-
Abandoned Mine Reclamation—Mine Reclamation Program	65600	4,948,667	-
Conservation Planting Revolving Fund—Healthy Forests Program	32100	115,028	-
Forest Land Protection—Healthy Forests Program	32200	36,447	-
Petroleum Violation Escrow-Stripper Well—Renewable Energy Program	31600	12,592	-
Surface Mining Permit Fees—Mine Reclamation Program	31900	259,652	-
New Mexico Mining Act Penalty—Mine Reclamation Program	73100	77,662	-
Surface Mining Penalty Fund—Mine Reclamation Program	32000	7,865	-
New Mexico Mining Act—Mine Reclamation Program	56600	330,248	-
Inmate Work Camp—Healthy Forests Program	95600	692,307	-
Energy Efficiency Assessment—Renewable Energy Program	20150	277,860	-
Water Quality Permit Fees—Conservation	40120	249,628	-
Total		<u>\$ 52,221,428</u>	<u>\$ (503,570)</u>

20) Commitments and Contingencies

Carlsbad Brine Well

During the 2017 Legislative Session the New Mexico Legislature established an advisory authority to recommend policy and advise the Department on the remediation of the Carlsbad Brine Well. In the 2018 Legislature, the powers and duties of the Authority were expanded to provide that the Authority “shall set policy and regulate, supervise and administer the remediation of the Carlsbad Brine Well.” The estimate to complete the design, implement the backfilling program, and monitor the area post-remediation is more than \$45M over a five-year period. The remediation fund will receive \$10 million from the State Road Fund over a three-year period, which began in 2019. The City of Carlsbad and Eddy County each committed \$4 million to the remediation fund and \$3

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million was appropriated from the General Fund. See footnote 2 for further information regarding the Carlsbad Brine Well fund.

21) Restatement of Previously Reported Amounts

In previous years, the GF Capital Outlay Fund (93100) was reported as a Nonmajor Governmental Fund. For the fiscal year ending June 30, 2019, the GF Capital Outlay Fund met the definition of a major fund based on the criteria established by the GASB and, therefore, required separate reporting in the financial statements. The effect on beginning fund balances was as follows:

	GF Capital Outlay Fund 93100	Nonmajor Governmental Funds	Totals
Fund balances as previously reported	\$ -	\$ 11,050,691	\$ 11,050,691
Separation of the GF Capital Outlay Fund as a major fund	105,854	(105,854)	-
Fund balances, July 1, 2018, as restated.	<u>\$ 105,854</u>	<u>\$ 10,944,837</u>	<u>\$ 11,050,691</u>

Required Supplementary Information

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Energy Efficiency (Renewable Energy)
Year Ended June 30, 2019

	General Fund - Energy Efficiency (Renewable Energy)			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal funds	\$ 1,788,000	\$ 1,959,809	\$ 1,617,233	\$ (342,576)
State general fund appropriation				
Regular	1,076,900	1,076,900	1,076,900	-
Other financing sources	10,100	10,100	10,100	-
Other income	-	-	-	-
Fund balance	-	-	-	-
Total revenues and fund balance	<u>\$ 2,875,000</u>	<u>\$ 3,046,809</u>	<u>2,704,233</u>	<u>\$ (342,576)</u>
Expenditures				
Personal services and benefits	\$ 1,246,100	\$ 1,246,100	1,108,665	\$ 137,435
Contractual services	78,900	300,055	256,340	43,715
Other costs	<u>1,240,000</u>	<u>1,190,654</u>	<u>1,025,633</u>	<u>165,021</u>
Total expenditures	<u>\$ 2,565,000</u>	<u>\$ 2,736,809</u>	<u>2,390,638</u>	<u>\$ 346,171</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			313,595	
GAAP Basis Reconciliation				
Reversions			<u>(3,595)</u>	
Net change in fund balance			<u>\$ 310,000</u>	

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

See accompanying notes to this schedule.

State of New Mexico
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Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Forestry
Year Ended June 30, 2019

	General Fund - Forestry			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 31,900	\$ 31,900	\$ 32,345	\$ 445
Federal funds	9,038,800	12,518,800	8,586,844	(3,931,956)
State general fund appropriation				
Regular	3,752,300	3,752,300	3,752,300	-
Other financing sources	50,500	50,500	50,500	
Other income	-	-	352,528	352,528
Total revenues	\$ 12,873,500	\$ 16,353,500	12,774,517	\$ (3,578,983)
Expenditures				
Personal services and benefits	\$ 6,241,300	\$ 6,241,300	5,127,544	\$ 1,113,756
Contractual services	452,000	577,000	485,251	91,749
Other costs	6,180,200	9,535,200	7,154,642	2,380,558
Total expenditures	\$ 12,873,500	\$ 16,353,500	12,767,437	\$ 3,586,063
Excess (deficiency) of revenues over (under) expenditures and other financing sources			7,080	
GAAP Basis Reconciliation				
Reversions			(7,080)	
Timing difference related to accounts payable			-	
Net change in fund balance			\$ -	

*P741 Health Forests is the appropriation level code.

See accompanying notes to this schedule.

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Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Mine Reclamation
Year Ended June 30, 2019

	General Fund - Mine Reclamation Program			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal funds	\$ 6,929,700	\$ 6,993,426	\$ 2,730,378	\$ (4,263,048)
State general fund appropriation				
Regular	465,500	465,500	465,500	-
Other financing sources	25,500	25,500	25,500	-
Total revenues	<u>\$ 7,420,700</u>	<u>\$ 7,484,426</u>	<u>3,221,378</u>	<u>\$ (4,263,048)</u>
Expenditures				
Personal services and benefits	\$ 2,417,400	\$ 2,417,565	2,196,646	\$ 220,919
Contractual services	4,707,400	4,707,400	718,134	3,989,266
Other costs	295,900	359,461	279,218	80,243
Total expenditures	<u>\$ 7,420,700</u>	<u>\$ 7,484,426</u>	<u>3,193,998</u>	<u>\$ 4,290,428</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			27,380	
GAAP Basis Reconciliation				
Reversions			(27,380)	
Timing difference related to accounts payable			-	
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
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Voluntary Compliance
(Oil and Gas Cons.)
Year Ended June 30, 2019

	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	\$ 673,866	\$ (111,534)
State general fund appropriation				
Regular	4,953,800	4,953,800	4,953,800	-
Other financing sources	67,100	67,100	67,100	-
Other income	-	-	4,163	4,163
Total revenues	<u>\$ 5,806,300</u>	<u>\$ 5,806,300</u>	<u>5,698,929</u>	<u>\$ (107,371)</u>
Expenditures				
Personal services and benefits	\$ 4,725,800	\$ 4,725,800	4,305,245	\$ 420,555
Contractual services	517,900	517,900	502,337	15,563
Other costs	562,600	562,600	523,936	38,664
Total expenditures	<u>\$ 5,806,300</u>	<u>\$ 5,806,300</u>	<u>5,331,518</u>	<u>\$ 474,782</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			367,411	
GAAP Basis Reconciliation				
Reversions			(367,411)	
Timing difference related to accounts payable			<u>-</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
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
General Fund by Appropriation—Program Support
Year Ended June 30, 2019

	General Fund - Program Support			Variance From Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	
	Original	Final		
Revenues				
Federal funds	\$ 827,700	\$ 827,700	\$ 840,824	\$ 13,124
State general fund appropriation				
Regular	2,853,500	2,853,500	2,853,500	-
Other financing sources	1,174,400	1,174,400	610,200	(564,200)
Other income	-	-	433	433
Total revenues	<u>\$ 4,855,600</u>	<u>\$ 4,855,600</u>	<u>4,304,957</u>	<u>\$ (550,643)</u>
Expenditures				
Personal services and benefits	\$ 4,398,300	\$ 4,398,300	3,828,446	\$ 569,854
Contractual services	126,700	131,400	131,397	3
Other costs	330,600	325,900	311,584	14,316
Total expenditures	<u>\$ 4,855,600</u>	<u>\$ 4,855,600</u>	<u>4,271,427</u>	<u>\$ 584,173</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources			33,530	
GAAP Basis Reconciliation				
Reversions			(33,530)	
Timing difference related to accounts payable			-	
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
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z2311-Emergency Fire Suppression				
Revenues				
Other income	\$ -	\$ -	\$ 6,931	\$ 6,931
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,931</u>	<u>\$ 6,931</u>
Expenditures				
Other	\$ -	\$ -	\$ -	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ZB16011-Executive Order 16-011				
Revenues				
Fund balance budgeted	\$ 321	\$ 321	\$ -	\$ (321)
Total fund balance	<u>\$ 321</u>	<u>\$ 321</u>	<u>-</u>	<u>\$ (321)</u>
Expenditures				
Other	\$ 321	\$ 321	321	\$ -
Total expenditures	<u>\$ 321</u>	<u>\$ 321</u>	<u>321</u>	<u>\$ -</u>
ZB16013-Executive Order 16-013				
Revenues				
Fund balance budgeted	\$ 47	\$ 47	-	\$ (47)
Total fund balance	<u>\$ 47</u>	<u>\$ 47</u>	<u>-</u>	<u>\$ (47)</u>
Expenditures				
Other	\$ 47	\$ 47	47	\$ -
Total expenditures	<u>\$ 47</u>	<u>\$ 47</u>	<u>47</u>	<u>\$ -</u>
ZB16014-Executive Order 16-014				
Revenues				
Federal revenue	\$ -	\$ -	17,240	\$ 17,240
Fund balance budgeted	17,840	17,840	-	(17,840)
Total fund balance	<u>\$ 17,840</u>	<u>\$ 17,840</u>	<u>17,240</u>	<u>\$ (600)</u>
Expenditures				
Contractual services	-	17,840	17,840	\$ -
Other	17,840	-	-	-
Total expenditures	<u>\$ 17,840</u>	<u>\$ 17,840</u>	<u>17,840</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB16032-Executive Order 16-032				
Revenues				
Fund balance budgeted	\$ 647	\$ 647	-	\$ (647)
Total revenues	<u>\$ 647</u>	<u>\$ 647</u>	<u>-</u>	<u>\$ (647)</u>
Expenditures				
Other	\$ 647	\$ 647	647	-
Total expenditures	<u>\$ 647</u>	<u>\$ 647</u>	<u>647</u>	<u>-</u>
ZB17006-Executive Order 17-006				
Revenues				
Federal revenue	\$ -	\$ -	(80,800)	\$ (80,800)
Fund balance budgeted	14,167	14,167	-	(14,167)
Total revenues	<u>\$ 14,167</u>	<u>\$ 14,167</u>	<u>(80,800)</u>	<u>\$ (94,967)</u>
Expenditures				
Other	\$ 14,167	\$ 14,167	14,167	-
Total expenditures	<u>\$ 14,167</u>	<u>\$ 14,167</u>	<u>14,167</u>	<u>-</u>
ZB17010-Executive Order 17-010				
Revenues				
Federal revenue	\$ -	\$ -	22,770	\$ 22,770
Miscellaneous revenue	-	-	1,243	1,243
Fund balance budgeted	36,253	36,253	-	(36,253)
Total revenues	<u>\$ 36,253</u>	<u>\$ 36,253</u>	<u>24,013</u>	<u>\$ (12,240)</u>
Expenditures				
Other	\$ 36,253	\$ 36,253	36,253	-
Total expenditures	<u>\$ 36,253</u>	<u>\$ 36,253</u>	<u>36,253</u>	<u>-</u>
ZB17011-Executive Order 17-011				
Revenues				
Federal revenue	\$ -	\$ -	38,869	\$ 38,869
Fund balance budgeted	19,245	19,245	-	(19,245)
Total revenues	<u>\$ 19,245</u>	<u>\$ 19,245</u>	<u>38,869</u>	<u>\$ 19,624</u>
Expenditures				
Other	\$ 19,245	\$ 19,245	19,159	\$ 86
Total expenditures	<u>\$ 19,245</u>	<u>\$ 19,245</u>	<u>19,159</u>	<u>\$ 86</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB17014-Executive Order 17-014				
Revenues				
Federal revenue	\$ -	\$ -	64,836	\$ 64,836
Miscellaneous revenue	-	-	761	761
Fund balance budgeted	<u>43,237</u>	<u>43,237</u>	<u>-</u>	<u>(43,237)</u>
Total revenues	<u>\$ 43,237</u>	<u>\$ 43,237</u>	<u>65,597</u>	<u>\$ 22,360</u>
Expenditures				
Other	<u>\$ 43,237</u>	<u>\$ 43,237</u>	<u>43,237</u>	<u>\$ -</u>
Total expenditures	<u>\$ 43,237</u>	<u>\$ 43,237</u>	<u>43,237</u>	<u>\$ -</u>
ZB17015-Executive Order 17-015				
Revenues				
Federal revenue	\$ -	\$ -	32,018	\$ 32,018
Fund balance budgeted	<u>174,337</u>	<u>174,337</u>	<u>-</u>	<u>(174,337)</u>
Total revenues	<u>\$ 174,337</u>	<u>\$ 174,337</u>	<u>32,018</u>	<u>\$ (142,319)</u>
Expenditures				
Other	<u>\$ 174,337</u>	<u>\$ 174,337</u>	<u>52,633</u>	<u>\$ 121,704</u>
Total expenditures	<u>\$ 174,337</u>	<u>\$ 174,337</u>	<u>52,633</u>	<u>\$ 121,704</u>
ZB17016-Executive Order 17-016				
Revenues				
Federal revenue	\$ -	\$ -	67	\$ 67
Miscellaneous revenue	-	-	984	984
Fund balance budgeted	<u>79,106</u>	<u>79,106</u>	<u>-</u>	<u>(79,106)</u>
Total revenues	<u>\$ 79,106</u>	<u>\$ 79,106</u>	<u>1,051</u>	<u>\$ (78,055)</u>
Expenditures				
Other	<u>\$ 79,106</u>	<u>\$ 79,106</u>	<u>59,556</u>	<u>\$ 19,550</u>
Total expenditures	<u>\$ 79,106</u>	<u>\$ 79,106</u>	<u>59,556</u>	<u>\$ 19,550</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18005-Executive Order 18-005				
Revenues				
Federal revenue	\$ -	\$ -	4,470	\$ 4,470
Miscellaneous revenue	-	-	178,320	178,320
Fund balance budgeted	95,906	95,906	-	(95,906)
Total revenues	<u>\$ 95,906</u>	<u>\$ 95,906</u>	<u>182,790</u>	<u>\$ 86,884</u>
Expenditures				
Other	\$ 95,906	\$ 95,906	54,547	\$ 41,359
Total expenditures	<u>\$ 95,906</u>	<u>\$ 95,906</u>	<u>54,547</u>	<u>\$ 41,359</u>
ZB18006-Executive Order 18-006				
Revenues				
Federal revenue	\$ -	\$ -	10,299	\$ 10,299
Fund balance budgeted	10,299	10,299	-	(10,299)
Total revenues	<u>\$ 10,299</u>	<u>\$ 10,299</u>	<u>10,299</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ -	\$ -	-	\$ -
Contractual services	10,299	10,299	10,299	-
Total expenditures	<u>\$ 10,299</u>	<u>\$ 10,299</u>	<u>10,299</u>	<u>\$ -</u>
ZB18007-Executive Order 18-007				
Revenues				
Federal revenue	\$ -	\$ -	182,362	\$ 182,362
Fund balance budgeted	700,057	700,057	-	(700,057)
Total revenues	<u>\$ 700,057</u>	<u>\$ 700,057</u>	<u>182,362</u>	<u>\$ (517,695)</u>
Expenditures				
Other	\$ 700,057	\$ 700,057	514,406	185,651
Total expenditures	<u>\$ 700,057</u>	<u>\$ 700,057</u>	<u>514,406</u>	<u>185,651</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18009-Executive Order 18-009				
Revenues				
Federal revenue	\$ -	\$ -	930,976	\$ 930,976
Miscellaneous revenue	-	-	3,054	3,054
Fund balance budgeted	299,464	299,464	-	(299,464)
Total revenues	<u>\$ 299,464</u>	<u>\$ 299,464</u>	<u>934,030</u>	<u>\$ 634,566</u>
Expenditures				
Other	\$ 299,464	\$ 299,464	139,147	\$ 160,317
Total expenditures	<u>\$ 299,464</u>	<u>\$ 299,464</u>	<u>139,147</u>	<u>\$ 160,317</u>
ZB18011-Executive Order 18-011				
Revenues				
Federal revenue	\$ -	\$ -	1,700	\$ 1,700
Fund balance budgeted	4,304	4,304	-	(4,304)
Total revenues	<u>\$ 4,304</u>	<u>\$ 4,304</u>	<u>1,700</u>	<u>\$ (2,604)</u>
Expenditures				
Personnel/employee benefits	\$ 4,304	\$ 4,304	4,304	\$ -
Total expenditures	<u>\$ 4,304</u>	<u>\$ 4,304</u>	<u>4,304</u>	<u>\$ -</u>
ZB18013-Executive Order 18-013				
Revenues				
Federal revenue	\$ -	\$ -	134,401	\$ 134,401
Fund balance budgeted	663,274	663,274	-	(663,274)
Total revenues	<u>\$ 663,274</u>	<u>\$ 663,274</u>	<u>134,401</u>	<u>\$ (528,873)</u>
Expenditures				
Personnel/employee benefits	\$ 622,561	\$ 622,561	622,561	\$ -
Contractual services	40,713	40,713	40,713	-
Total expenditures	<u>\$ 663,274</u>	<u>\$ 40,713</u>	<u>663,274</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18014-Executive Order 18-014				
Revenues				
Federal revenue	\$ -	\$ -	13,377	\$ 13,377
Fund balance budgeted	60,919	60,919	-	(60,919)
Total revenues	<u>\$ 60,919</u>	<u>\$ 60,919</u>	<u>13,377</u>	<u>\$ (47,542)</u>
Expenditures				
Other	\$ 60,919	\$ 60,919	60,629	\$ 290
Total expenditures	<u>\$ 60,919</u>	<u>\$ 60,919</u>	<u>60,629</u>	<u>\$ 290</u>
ZB18015-Executive Order 18-015				
Revenues				
Federal revenue	\$ -	\$ -	124,361	\$ 124,361
Miscellaneous revenue	-	-	16,556	16,556
Fund balance budgeted	292,717	292,717	-	(292,717)
Total revenues	<u>\$ 292,717</u>	<u>\$ 292,717</u>	<u>140,917</u>	<u>\$ (151,800)</u>
Expenditures				
Other	\$ 292,717	\$ 292,717	95,707	\$ 197,010
Total expenditures	<u>\$ 292,717</u>	<u>\$ 292,717</u>	<u>95,707</u>	<u>\$ 197,010</u>
ZB18016-Executive Order 18-016				
Revenues				
Federal revenue	\$ -	\$ -	344,888	\$ 344,888
Fund balance budgeted	595,944	595,944	-	(595,944)
Total revenues	<u>\$ 595,944</u>	<u>\$ 595,944</u>	<u>344,888</u>	<u>\$ (251,056)</u>
Expenditures				
Other	\$ 595,944	\$ 595,944	595,944	\$ -
Total expenditures	<u>\$ 595,944</u>	<u>\$ 595,944</u>	<u>595,944</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18022-Executive Order 18-022				
Revenues				
Federal revenue	\$ -	\$ -	363,310	\$ 363,310
Fund balance budgeted	<u>734,732</u>	<u>734,732</u>	<u>-</u>	<u>(734,732)</u>
Total revenues	<u>\$ 734,732</u>	<u>\$ 734,732</u>	<u>363,310</u>	<u>\$ (371,422)</u>
Expenditures				
Other	\$ 734,732	\$ 734,732	647,454	\$ 87,278
Total expenditures	<u>\$ 734,732</u>	<u>\$ 734,732</u>	<u>647,454</u>	<u>\$ 87,278</u>
ZB18023-Executive Order 18-023				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>-</u>	<u>\$ (750,000)</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	748,758	\$ 1,242
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>748,758</u>	<u>\$ 1,242</u>
ZB18024-Executive Order 18-024				
Revenues				
Fund balance budgeted	\$ 750,000	\$ 750,000	-	\$ (750,000)
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>-</u>	<u>\$ (750,000)</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
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18025-Executive Order 18-025				
Revenues				
Federal revenue	\$ -	\$ -	96,656	\$ 96,656
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>96,656</u>	<u>\$ (653,344)</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	724,110	\$ 25,890
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>724,110</u>	<u>\$ 25,890</u>
ZB18026-Executive Order 18-026				
Revenues				
Federal revenue	\$ -	\$ -	384,410	\$ 384,410
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>384,410</u>	<u>\$ (365,590)</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	507,588	\$ 242,412
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>507,588</u>	<u>\$ 242,412</u>
ZB18027-Executive Order 18-027				
Revenues				
Federal revenue	\$ -	\$ -	238,571	\$ 238,571
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>988,571</u>	<u>\$ 238,571</u>
Expenditures				
Personnel/employee benefits	\$ 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
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18028-Executive Order 18-028				
Revenues				
Federal revenue	\$ -	\$ -	151,170	\$ 151,170
General fund appropriation	<u>750,000</u>	<u>750,000</u>	750,000	<u>-</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	901,170	<u>\$ 151,170</u>
Expenditures				
Personnel/employee benefits	\$ 750,000	\$ 750,000	252,110	\$ 497,890
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	252,110	<u>\$ 497,890</u>
ZB18029-Executive Order 18-029				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	<u>750,000</u>	<u>750,000</u>	750,000	<u>-</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	<u>\$ -</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	22,974	\$ 727,026
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	22,974	<u>\$ 727,026</u>
ZB18030-Executive Order 18-030				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	<u>750,000</u>	<u>750,000</u>	750,000	<u>-</u>
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	<u>\$ -</u>
Expenditures				
Other	\$ 750,000	\$ 750,000	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18032-Executive Order 18-032				
Revenues				
Federal revenue	\$ -	\$ -	221,023	\$ 221,023
Miscellaneous revenue	-	-	13,234	13,234
General fund appropriation	<u>750,000</u>	<u>750,000</u>	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	984,257	<u>\$ 234,257</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	<u>\$ -</u>
ZB18033-Executive Order 18-033				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	<u>750,000</u>	<u>750,000</u>	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	<u>\$ -</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	<u>\$ -</u>
ZB18034-Executive Order 18-034				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	<u>750,000</u>	<u>750,000</u>	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	<u>\$ -</u>
Expenditures				
Other	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	\$ -
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	750,000	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18035-Executive Order 18-035				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>750,000</u>	<u>\$ -</u>
ZB18036-Executive Order 18-036				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>750,000</u>	<u>\$ -</u>
ZB18038-Executive Order 18-038				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>750,000</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18039-Executive Order 18-039				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>750,000</u>	<u>\$ -</u>
ZB18040-Executive Order 18-040				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>750,000</u>	<u>\$ -</u>
ZB18045-Executive Order 18-045				
Revenues				
Federal revenue	\$ -	\$ -	25,971	\$ 25,971
General fund appropriation	750,000	750,000	750,000	-
Total revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>775,971</u>	<u>\$ 25,971</u>
Expenditures				
Contractual services	\$ 150,000	\$ 150,000	149,400	\$ 600
Other	600,000	600,000	600,000	-
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>749,400</u>	<u>\$ 600</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18046-Executive Order 18-046				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>750,000</u>	<u>\$ -</u>
ZB18047-Executive Order 18-047				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>750,000</u>	<u>\$ -</u>
ZB18053-Executive Order 18-053				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
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>750,000</u>	<u>\$ -</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB18054-Executive Order 18-054				
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				
Contractual services	\$ 150,000	\$ 150,000	6,348	\$ 143,652
Other	<u>600,000</u>	<u>600,000</u>	<u>573,932</u>	<u>26,068</u>
Total expenditures	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>580,280</u>	<u>\$ 169,720</u>
ZB19017-Executive Order 19-017				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ -	\$ -	-	\$ -
Other	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>(750,000)</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>750,000</u>	<u>\$ (750,000)</u>
ZB19018-Executive Order 19-018				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ -	\$ -	-	\$ -
Other	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>(750,000)</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>750,000</u>	<u>\$ (750,000)</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB19019-Executive Order 19-019				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	-	-	-	-
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ -	\$ -	-	\$ -
Other	-	-	720,184	(720,184)
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>720,184</u>	<u>\$ (720,184)</u>
ZB19020-Executive Order 19-020				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	-	-	-	-
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ -	\$ -	-	\$ -
Other	-	-	747,825	(747,825)
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>747,825</u>	<u>\$ (747,825)</u>
ZB19021-Executive Order 19-021				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	-	-	-	-
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Expenditures				
Other	\$ -	\$ -	750,000	(750,000)
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>750,000</u>	<u>\$ (750,000)</u>

See accompanying notes to this schedule.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Revenues and Expenditures—Budget and Actual (Budgetary Basis)—
Emergency Fire Disaster Fund by Appropriation — continued
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZB19022-Executive Order 19-022				
Revenues				
Federal revenue	\$ -	\$ -	-	\$ -
General fund appropriation	-	-	-	-
Total revenues	\$ -	\$ -	-	\$ -
Expenditures				
Other	\$ -	\$ -	451,469	\$ (451,469)
Total expenditures	\$ -	\$ -	451,469	\$ (451,469)
Excess (deficiency) of revenues and budgeted fund balance over (under) expenditures			(4,990,241)	
Reconciliation to GAAP basis				
Budgeted fund balance				
Reversion			(10,282,077)	
Net change in fund balance			\$ (15,272,318)	

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, 2019

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—By Fund Type—Nonmajor Governmental Funds
Year Ended June 30, 2019

	Special Revenue Funds	Capital Projects - STB Fund 89200	Total
Assets			
Investment in state treasurer general fund investment pool	\$ 13,319,558	\$ 138,951	\$ 13,458,509
Receivables			
Due from other state agencies	595,009	-	595,009
Federal government	35,650	-	35,650
Total assets	<u>\$ 13,950,217</u>	<u>\$ 138,951</u>	<u>\$ 14,089,168</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 114,401	\$ 138,951	\$ 253,352
Accrued payroll	23,881	-	23,881
Total liabilities	<u>138,282</u>	<u>138,951</u>	<u>277,233</u>
Fund balance			
Restricted	<u>13,811,935</u>	-	<u>13,811,935</u>
Total fund balances	<u>13,811,935</u>	-	<u>13,811,935</u>
Total liabilities and fund balances	<u>\$ 13,950,217</u>	<u>\$ 138,951</u>	<u>\$ 14,089,168</u>

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, 2019

	Special Revenue Funds	Capital Projects - STB Fund 89200	Total
Revenues			
Interest	\$ 155,842	\$ -	\$ 155,842
Conservation taxes	3,529,475	-	3,529,475
Other state funds	1,034,761	-	1,034,761
Federal funds	168,444	-	168,444
Gasoline tax	207,657	-	207,657
Other	269,216	-	269,216
Total revenues	<u>5,365,395</u>	<u>-</u>	<u>5,365,395</u>
Expenditures			
Current			
State parks program	105,000	-	105,000
Healthy forests program	268,731	-	268,731
Oil and conservation program	1,401,687	-	1,401,687
Renewal energy program	-	1,415,119	1,415,119
Mine reclamation program	486,964	-	486,964
Capital outlay	81,215	564,673	645,888
Total expenditures	<u>2,343,597</u>	<u>1,979,792</u>	<u>4,323,389</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,021,798</u>	<u>(1,979,792)</u>	<u>1,042,006</u>
Other Financing Sources (Uses)			
Inter-agency transfers - severance tax	-	1,979,792	1,979,792
Intra-agency transfers	(154,700)	-	(154,700)
Total other financing sources (uses)	<u>(154,700)</u>	<u>1,979,792</u>	<u>1,825,092</u>
Net change in fund balances	2,867,098	-	2,867,098
Fund balances - beginning of year	10,944,837	-	10,944,837
Fund balances - end of year	<u>\$ 13,811,935</u>	<u>\$ -</u>	<u>\$ 13,811,935</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Balance Sheet—Nonmajor Special Revenue Funds
June 30, 2019

	Motor Boat Fuel Tax Fund 30900	Oil Reclamation Fund 31100	Abandoned Mine Reclamation Fund 65600	Conservation Planting Fund 32100	Forest Land Protection Fund 32200	Petroleum Violation Escrow Funds - Stripper Well Fund 31600	Surface Mining Permit Fees Fund 31900
Assets							
Investment in state treasurer general fund investment pool	\$ 463,426	\$ 5,852,076	\$ 4,948,667	\$ 115,057	\$ 36,447	\$ 12,592	\$ 262,755
Receivables							
Due from other state agencies	17,827	577,182	-	-	-	-	-
Federal government	-	-	-	-	-	-	-
Total assets	<u>\$ 481,253</u>	<u>\$ 6,429,258</u>	<u>\$ 4,948,667</u>	<u>\$ 115,057</u>	<u>\$ 36,447</u>	<u>\$ 12,592</u>	<u>\$ 262,755</u>
Liabilities							
Accounts payable	\$ -	\$ 106,532	\$ -	\$ 29	\$ -	\$ -	\$ 2,335
Accrued payroll	-	-	-	-	-	-	768
Total liabilities	<u>-</u>	<u>106,532</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>-</u>	<u>3,103</u>
Fund Balances							
Restricted	481,253	6,322,726	4,948,667	115,028	36,447	12,592	259,652
Total fund balances	481,253	6,322,726	4,948,667	115,028	36,447	12,592	259,652
Total liabilities and fund balances	<u>\$ 481,253</u>	<u>\$ 6,429,258</u>	<u>\$ 4,948,667</u>	<u>\$ 115,057</u>	<u>\$ 36,447</u>	<u>\$ 12,592</u>	<u>\$ 262,755</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Balance Sheet—Nonmajor Special Revenue Funds — continued
June 30, 2019

	New Mexico Mining Act Penalty Fund 73100	Surface Mining Penalty Fund 32000	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	\$ 77,662	\$ 7,865	\$ 348,938	\$ 666,585	\$ 277,860	\$ 249,628	\$ 13,319,558
Receivables							
Due from other state agencies	-	-	-	-	-	-	595,009
Federal government	-	-	-	35,650	-	-	35,650
Total assets	<u>\$ 77,662</u>	<u>\$ 7,865</u>	<u>\$ 348,938</u>	<u>\$ 702,235</u>	<u>\$ 277,860</u>	<u>\$ 249,628</u>	<u>\$ 13,950,217</u>
Liabilities							
Accounts payable	\$ -	\$ -	\$ 1,249	\$ 4,256	\$ -	\$ -	\$ 114,401
Accrued payroll	-	-	17,441	5,672	-	-	23,881
Total liabilities	<u>-</u>	<u>-</u>	<u>18,690</u>	<u>9,928</u>	<u>-</u>	<u>-</u>	<u>138,282</u>
Fund Balances							
Restricted	<u>77,662</u>	<u>7,865</u>	<u>330,248</u>	<u>692,307</u>	<u>277,860</u>	<u>249,628</u>	<u>13,811,935</u>
Total fund balances	<u>77,662</u>	<u>7,865</u>	<u>330,248</u>	<u>692,307</u>	<u>277,860</u>	<u>249,628</u>	<u>13,811,935</u>
Total liabilities and fund balances	<u>\$ 77,662</u>	<u>\$ 7,865</u>	<u>\$ 348,938</u>	<u>\$ 702,235</u>	<u>\$ 277,860</u>	<u>\$ 249,628</u>	<u>\$ 13,950,217</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, 2019

	Motor Boat Fuel Tax Fund 30900	Oil Reclamation Fund 31100	Abandoned Mine Reclamation Fund 65600	Conservation Planting Fund 32100	Forest Land Protection Fund 32200	Petroleum Violation Escrow Funds - Stripper Well Fund 31600	Surface Mining Permit Fees Fund 31900
Revenues							
Interest	\$ -	\$ -	\$ 155,446	\$ -	\$ -	\$ 396	\$ -
Conservation taxes	-	3,529,475	-	-	-	-	-
Other state funds	-	-	-	108,223	-	-	107,000
Federal funds	-	-	-	-	-	-	-
Gasoline tax	207,657	-	-	-	-	-	-
Other	-	88,473	-	15,372	15,977	-	-
Total revenues	<u>207,657</u>	<u>3,617,948</u>	<u>155,446</u>	<u>123,595</u>	<u>15,977</u>	<u>396</u>	<u>107,000</u>
Expenditures							
State parks program	105,000	-	-	-	-	-	-
Healthy forests program	-	-	-	98,307	-	-	-
Oil and gas conservation program	-	1,401,687	-	-	-	-	-
Mine reclamation program	-	-	-	-	-	-	37,217
Capital outlay	81,215	-	-	-	-	-	-
Total expenditures	<u>186,215</u>	<u>1,401,687</u>	<u>-</u>	<u>98,307</u>	<u>-</u>	<u>-</u>	<u>37,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,442</u>	<u>2,216,261</u>	<u>155,446</u>	<u>25,288</u>	<u>15,977</u>	<u>396</u>	<u>69,783</u>
Other Financing Sources (Uses)							
Intra-agency transfers							
Transfer out	-	(119,900)	-	-	-	-	(7,700)
Total other financing sources (uses)	<u>-</u>	<u>(119,900)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,700)</u>
Net change in fund balances	21,442	2,096,361	155,446	25,288	15,977	396	62,083
Fund balances - beginning of year	459,811	4,226,365	4,793,221	89,740	20,470	12,196	197,569
Fund balances - end of year	<u>\$ 481,253</u>	<u>\$ 6,322,726</u>	<u>\$ 4,948,667</u>	<u>\$ 115,028</u>	<u>\$ 36,447</u>	<u>\$ 12,592</u>	<u>\$ 259,652</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, 2019

	New Mexico Mining Act Penalty Fund 73100	Surface Mining Penalty Fund 32000	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,842
Conservation taxes	-	-	-	-	-	-	3,529,475
Other state funds	-	-	541,319	278,219	-	-	1,034,761
Federal funds	-	-	-	168,444	-	-	168,444
Gasoline tax	-	-	-	-	-	-	207,657
Other	-	-	50	-	143,644	5,700	269,216
Total revenues	<u>-</u>	<u>-</u>	<u>541,369</u>	<u>446,663</u>	<u>143,644</u>	<u>5,700</u>	<u>5,365,395</u>
Expenditures							
State parks program	-	-	-	-	-	-	105,000
Healthy forests program	-	-	-	170,424	-	-	268,731
Oil and gas conservation program	-	-	-	-	-	-	1,401,687
Mine reclamation program	-	-	449,747	-	-	-	486,964
Capital Outlay	-	-	-	-	-	-	81,215
Total expenditures	<u>-</u>	<u>-</u>	<u>449,747</u>	<u>170,424</u>	<u>-</u>	<u>-</u>	<u>2,343,597</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>91,622</u>	<u>276,239</u>	<u>143,644</u>	<u>5,700</u>	<u>3,021,798</u>
Other Financing Sources (Uses)							
Intra-agency transfers							
Transfer out	-	-	(7,700)	(19,400)	-	-	(154,700)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,700)</u>	<u>(19,400)</u>	<u>-</u>	<u>-</u>	<u>(154,700)</u>
Net change in fund balances	-	-	83,922	256,839	143,644	5,700	2,867,098
Fund balances - beginning of year	77,662	7,865	246,326	435,468	134,216	243,928	10,944,837
Fund balances - end of year	<u>\$ 77,662</u>	<u>\$ 7,865</u>	<u>\$ 330,248</u>	<u>\$ 692,307</u>	<u>\$ 277,860</u>	<u>\$ 249,628</u>	<u>\$ 13,811,935</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Combining Balance Sheet—Nonmajor Capital Project Funds
June 30, 2019

	Capital Projects - STB Fund 89200
Assets	
Investment in state treasurer general fund investment pool	\$ 138,951
Total assets	<u>\$ 138,951</u>
Liabilities	
Accounts payable	\$ 138,951
Total liabilities	<u>138,951</u>
Fund Balances	
Restricted	<u>-</u>
Total fund balances	<u>-</u>
Total liabilities and fund balances	<u>\$ 138,951</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, 2019

	Capital Projects - STB Fund 89200
Expenditures	
Current	
Renewal energy program	\$ 1,415,119
Capital outlay	564,673
Total expenditures	1,979,792
Excess (deficiency) of revenues over (under) expenditures	(1,979,792)
 Other Financing Sources (Uses)	
Inter-agency transfers - severance tax	1,979,792
Total other financing sources (uses)	1,979,792
Net change in fund balances	-
Fund balances - beginning of year	-
Fund balances - end of year	\$ -

Other Supplementary Information

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of the State General Fund
Investment Pool and Bank Accounts
June 30, 2019

Bank Name	Account Title	Account Type	State Treasurer Account Number	Bank Balance
New Mexico State Treasurer	19900 - General Fund	State Treasury	199-521	\$ (499,707)
	21300 - Special Revenue	State Treasury	213-521	14,934,969
	20010 - Special Revenue	State Treasury	2001-521	6,879,444
	64600 - Capital Projects	State Treasury	646-521	8,714,239
	65600- Special Revenue	State Treasury	656-521	4,948,667
	12180 - Special Revenue	State Treasury	1218-521	11,023,069
	31100 - Special Revenue	State Treasury	311-521	5,852,076
	30900 - Special Revenue	State Treasury	309-521	463,426
	95600 - Special Revenue	State Treasury	956-521	666,585
	56600 - Special Revenue	State Treasury	566-521	348,938
	40120 - Special Revenue	State Treasury	401-521	249,628
	31900 - Special Revenue	State Treasury	319-521	262,755
	20150 - Special Revenue	State Treasury	2015-521	277,860
	32100 - Special Revenue	State Treasury	321-521	115,057
	73100 - Special Revenue	State Treasury	731-521	77,662
	32200 - Special Revenue	State Treasury	322-521	36,447
	31600- Special Revenue	State Treasury	316-521	12,592
	32000 - Special Revenue	State Treasury	320-521	7,865
	93100 - Capital Projects	State Treasury	931-521	8,204,000
	89200 - Capital Projects	State Treasury	892-521	138,951
	01400 - YCC - Special Revenue	State Treasury	014-522	5,002,914
	30000 - Debt Service	State Treasury	300-521	14,235
New Mexico Finance Authority	30000 - Debt Service	Reserve	N/A	553,852
Bank of the Southwest	20010 - State Parks	Checking	N/A	6,391 *
1st National Bank of Clayton	20010 - State Parks	Checking	N/A	1,306 *
Citizen Bank of Clovis	20010 - State Parks	Checking	N/A	1,533 *
Total bank balance of cash				68,294,754
Reconciliation of bank balances to cash reported on the statement of net assets				
	Outstanding checks			(7,756) *
	Deposits in transit			15,545 *
	Replenishments to be made			26 *
	Petty cash on hand			19,850 *
Total cash and cash equivalents and restricted cash on statement of net position				\$ 68,322,419

* 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
Supplemental Schedule of Special (Emergency) Appropriations
June 30, 2019

Special emergency funds were appropriated due to the wildfires resulting from the dry conditions throughout the state in fiscal year 2019.

Executive Order	Amount
2018-027	\$ 750,000
2018-028	750,000
2018-029	750,000
2018-030	750,000
2018-032	750,000
2018-033	750,000
2018-034	750,000
2018-035	750,000
2018-036	750,000
2018-038	750,000
2018-039	750,000
2018-040	750,000
2018-045	750,000
2018-046	750,000
2018-047	750,000
2018-053	750,000
2018-054	750,000
Special appropriations for the fire disaster fund as shown on the statement of revenues, expenditures, and changes in fund balance	\$ <u>12,750,000</u>

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

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Severance Tax Bond Proceeds
For the Year Ended June 30, 2019

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 2019	Balance 2019
									Prior Years Incurred Balance		
50230	15-0481	STB15A	3	2015	16/4	06/30/19	\$ 1,000,000	\$ 6,732	\$ 993,268	\$ -	\$ -
50230	15-0480	STB15A	3	2015	16/3	06/30/19	750,000	66,497	667,338	-	16,165
40220	16-2643	STB16A	81	2016	43	06/30/20	2,500,000	564,610	1,513,491	-	421,899
40220	16-2239	STB16A	81	2016	16/2	06/30/20	250,000	39,011	-	-	210,989
40220	16-2240	STB16A	81	2016	16/3	06/30/20	250,000	-	250,000	-	-
40220	18-2228	STB18C	80	2018	17/1	06/30/22	1,958,800	-	-	-	1,958,800
40220	18-2229	STB18C	80	2018	17/2	06/30/20	500,000	498,440	-	-	1,560
40220	18-2230	STB18C	80	2018	17/3	06/30/22	1,000,000	245,526	-	-	754,474
40220	18-2231	STB18C	80	2018	18	06/30/22	300,000	148,232	-	-	151,768
50120	15-1087	STB15SA	3	2015	88	06/30/19	2,500,000	410,744	2,075,660	-	13,596
							<u>\$ 11,008,800</u>	<u>\$ 1,979,792</u>	<u>\$ 5,499,757</u>	<u>\$ -</u>	<u>\$ 3,529,251</u>

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements
For the Year Ended June 30, 2019

Division: ECM

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
ECM	US Dept.of Energy,City Of Carlsbad,Eddy Count	01 -521-0100-0046	Open	Joint Powers Agreement	10/24/2000 12/31/9999	\$0.00	Eletha J. Trujillo
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.							
ECM	NM Game & Fish Department	97 -521-0100-0186	Open	Joint Powers Agreement	6/26/1997 12/31/9999	\$0.00	Eletha J. Trujillo
Notes: Management Of The WIPP Withdrawal Area, JPA With NM Game & Fish, OCA And State Land Office							
ECM	Department of Health	94 -521-0100-0197	Open	Joint Powers Agreement	6/29/2017 12/31/9999	\$0.00	Eletha J. Trujillo
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.							

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
Notes: Use of Inmate Work Camp inmates on natural resource restoration projects.							
FOR	Guadalupe SWCD	13 -521-0410000000-0012	Open	Joint Powers Agreement	7/16/2012 12/31/9999	\$84,414.00	Carmelita M. Austin
Notes: WUI and HAZ fuels reduction projects. State and federal funds.							
FOR	City of Las Cruces	13 -521-2300-0013	Open	Joint Powers Agreement	2/21/2013 12/31/9999	\$0.00	Donald J. Griego
Notes: Documents EMNRD's and the City's agreement and commitment to mutual wildland fire suppression and management assistance and cooperation.							
FOR	County of Sierra	13 -521-2300-0150	Open	Joint Powers Agreement	4/5/2013 12/31/9999	\$0.00	Xavier J Anderson
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.							
FOR	County of Cibola	13 -521-2300-0152	Open	Joint Powers Agreement	5/21/2013 12/31/9999	\$0.00	Lindsey Quam
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.							
FOR	County of Taos	12 -521-0410000000-0055	Open	Joint Powers Agreement	2/2/2012 12/31/9999	\$536,550.00	Ernest Lopez
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.							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	McKinley Soil and Water Conservation District	12 -521-0410000000-0061	Open	Joint Powers Agreement	3/7/2012 12/31/9999	\$271,740.00	Kimberly A. Kostelnik

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.

FOR	Quemado Soil and Water Conservation District	12 -521-0410000000-0150	Open	Joint Powers Agreement	4/11/2012 12/31/9999	\$0.00	Douglas I Boykin
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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.

FOR	Lava Soil and Water Conservation District	11 -521-2301-0028	Open	Joint Powers Agreement	10/4/2010 12/31/9999	\$0.00	Kimberly A. Kostelnik
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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.

FOR	Salado Soil and Water Conservation District	11 -521-2301-0029	Open	Joint Powers Agreement	8/5/2010 12/31/9999	\$25,000.00	Donald J. Griego
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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.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Sierra Soil & Water Conservation District	11 -521-2301-0032	Open	Joint Powers Agreement	7/8/2010 12/31/9999	\$0.00	Douglas I Boykin
<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 ... 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.</p>							
FOR	Socorro SWCD	11 -521-2301-0033	Open	Joint Powers Agreement	10/19/2010 12/31/9999	\$0.00	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 ... 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.</p>							
FOR	Tierra Y Montes SWCD	11 -521-2301-0034	Open	Joint Powers Agreement	7/14/2010 12/31/9999	\$1,903,556.96	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	\$462,290.00	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>							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Catron	11 -521-2301-0047	Open	Joint Powers Agreement	10/4/2010 12/31/9999	\$613,859.75	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	\$0.00	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	\$454,898.56	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	\$1,663,632.00	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	\$0.00	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>							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	City of Raton	11 -521-2301-0055	Open	Joint Powers Agreement	8/13/2010 12/31/9999	\$86,000.00	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	\$0.00	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	\$0.00	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	\$1,088,312.00	Kimberly A. Kostelnik
<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	\$0.00	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>							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Harding	10 -521-2300-0002	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Mora	10 -521-2300-0003	Open	Joint Powers Agreement	9/29/2009 12/31/9999	\$0.00	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 JPA supersedes and terminates SHARE JPA 000 ... 2431 (EMNRD No. 04-521-0400-0010) and SHARE JPA 000 ...2648 (EMNRD No. 80-521-2300-0137). SHARE No. 000 ... 10846.</p>							
FOR	County of Catron	10 -521-2300-0004	Open	Joint Powers Agreement	4/26/2010 12/31/9999	\$0.00	Donald J. Griego
<p>Notes: Wildfire suppression. Essential: Direct abatement of wildfire. SHARE No. 000 ... 10881.</p>							
FOR	County of McKinley	10 -521-2300-0005	Open	Joint Powers Agreement	12/7/2009 12/31/9999	\$0.00	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 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.</p>							
FOR	County of Cibola	10 -521-2300-0007	Open	Joint Powers Agreement	1/28/2010 12/31/9999	\$0.00	Donald J. Griego
<p>Notes: Wildland fire protection and suppression. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 10886.</p>							
FOR	County of Sierra	10 -521-2300-0008	Open	Joint Powers Agreement	11/17/2009 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Otero	10 -521-2300-0009	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	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. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 25j02 (EMNRD No. 01-521-2300-0008), and JPA 70-541-73. SHARE No. 000 ... 10964.</p>							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Hidalgo	10 -521-2300-0010	Open	Joint Powers Agreement	12/7/2009 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Socorro	10 -521-2300-0011	Open	Joint Powers Agreement	12/14/2009 12/31/9999	\$0.00	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 000 ... 2538 and a Memorandum of Understanding executed on February 19, 1987. SHARE No. 000 ... 10933.</p>							
FOR	County of Rio Arriba	10 -521-2300-0013	Open	Joint Powers Agreement	10/28/2009 12/31/9999	\$0.00	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 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.</p>							
FOR	County of Torrance	10 -521-2300-0014	Open	Joint Powers Agreement	3/26/2010 12/31/9999	\$0.00	Donald J. Griego
<p>Notes: Wildland fire suppression and protection. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 10939.</p>							
FOR	County of Quay	10 -521-2300-0015	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	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 000 ... 2610 (EMNRD No. 78-521-2300-0276). SHARE No. 000 ... 10913.</p>							
FOR	County of San Miguel	10 -521-2300-0016	Open	Joint Powers Agreement	11/17/2009 12/31/9999	\$0.00	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. 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.</p>							

State of New Mexico
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For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Lincoln	10 -521-2300-0017	Open	Joint Powers Agreement	11/17/2009 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	County Of Dona Ana	10 -521-2300-0018	Open	Joint Powers Agreement	1/18/2009 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	County of Grant	10 -521-2300-0019	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	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 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.</p>							
FOR	County of Valencia	10 -521-2300-0020	Open	Joint Powers Agreement	3/30/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Roosevelt	10 -521-2300-0021	Open	Joint Powers Agreement	11/2/2009 12/31/9999	\$0.00	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 ... 2551 (EMNRD No. 93-521-2300-0096 and EMNRD JPA No. 75-541-11. SHARE No. 000 ... 10858.</p>							
FOR	County of Colfax	10 -521-2300-0022	Open	Joint Powers Agreement	11/2/2009 12/31/9999	\$0.00	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 ... 2402 (05-521-0400-0015), and SHARE JPA 000 ...2600 (79-521-2300-0275). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10857.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Chaves	10 -521-2300-0023	Open	Joint Powers Agreement	2/25/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of San Juan	10 -521-2300-0024	Open	Joint Powers Agreement	4/30/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Curry	10 -521-2300-0025	Open	Joint Powers Agreement	5/20/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Sandoval	10 -521-2300-0026	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Taos	10 -521-2300-0027	Open	Joint Powers Agreement	11/2/2009 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Lea	10 -521-2300-0029	Open	Joint Powers Agreement	11/2/2009 12/31/9999	\$0.00	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 ... 2552 (EMNRD No. 93-521-2300-0116). SHARE No. 000 ... 10861.</p>							

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Supplemental Schedule of Joint Powers Agreements — continued
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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Eddy	10 -521-2300-0030	Open	Joint Powers Agreement	2/25/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Bernalillo	10 -521-2300-0031	Open	Joint Powers Agreement	5/19/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County of Santa Fe	10 -521-2300-0032	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	County Of Los Alamos	10 -521-2300-0033	Open	Joint Powers Agreement	3/30/2010 12/31/9999	\$0.00	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. 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.</p>							
FOR	City of Santa Fe	10 -521-2301-0051	Open	Joint Powers Agreement	3/7/2011 12/31/9999	\$0.00	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	\$0.00	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>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Luna	10 -521-2300-0060	Open	Joint Powers Agreement	4/19/2010 12/31/9999	\$0.00	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	\$300,000.00	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	\$774,050.00	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	\$4,116,192.00	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>							

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Supplemental Schedule of Joint Powers Agreements — continued
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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Lincoln	10 -521-2301-0235	Open	Joint Powers Agreement	5/6/2010 12/31/9999	\$3,562,618.00	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	\$525,000.00	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	\$743,000.00	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	\$91,000.00	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>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Angel Fire, The	10 -521-2301-0239	Open	Joint Powers Agreement	5/25/2010 12/31/9999	\$459,000.00	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>							
FOR	Colfax Soil & Water Conservation District	10 -521-2301-0240	Open	Joint Powers Agreement	4/30/2010 12/31/9999	\$672,000.00	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	\$1,363,450.00	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	\$1,101,000.00	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>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Cuba Soil and Water Conservation District	10 -521-2301-0249	Open	Joint Powers Agreement	8/5/2010 12/31/9999	\$0.00	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 ... 5998 (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	\$0.00	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	\$892,111.00	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	\$0.00	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>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Navajo Nation	10 -521-2301-0264	Open	Joint Powers Agreement	10/19/2010 12/31/9999	\$226,200.00	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	\$1,222,400.00	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	\$0.00	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	\$6,548,295.00	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	\$94,418.37	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>							

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Division: FOR

Div	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	\$0.00	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. SHARE No. 000 ... 9169. No funds involved.</p>							
FOR	City of Farmington	09 -521-2300-0174	Open	Joint Powers Agreement	4/6/2009 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	County of San Juan	09 -521-2300-0179	Open	Joint Powers Agreement	6/8/2009 12/31/9999	\$0.00	Donald J. Griego
<p>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 ... 9836.</p>							
FOR	County of Valencia	09 -521-2300-0180	Open	Joint Powers Agreement	3/18/2009 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	New Mexico Department of Game and Fish	09 -521-0400-0182	Open	Joint Powers Agreement	3/11/2009 12/31/9999	\$0.00	Kimberly A. Kostelnik
<p>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.</p>							
FOR	Department of Cultural Affairs	09 -521-0400-0203	Open	Joint Powers Agreement	7/7/2009 12/31/9999	\$0.00	Michael A. Gonzales
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	General Services Department	09 -521-2300-0236	Open	Joint Powers Agreement	12/23/2009 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Claunch-Pinto SWCD	08 -521-0400-0028	Open	Joint Powers Agreement	7/1/2007 12/31/9999	\$0.00	Michael A. Gonzales
<p>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.</p>							
FOR	County of Bernalillo	08 -521-0400-0030	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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 No. 000 ... 5638.</p>							
FOR	City of Albuquerque	08 -521-2300-0039	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Belen	08 -521-2300-0040	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	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. 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.</p>							
FOR	City of Grants	08 -521-2300-0041	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Town of Hurley	08 -521-2300-0042	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village Of Virden	08 -521-2300-0043	Open	Joint Powers Agreement	5/2/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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</p>							
FOR	Village of Capitan - Lincoln County	08 -521-2300-0044	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Carlsbad	08 -521-2300-0045	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	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. . 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.</p>							
FOR	Town of Elida	08 -521-2300-0046	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	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. Supersedes and terminates JPA 93-521-2300-0207 and JPA75-541-15. SHARE No. 000 ... 2013.</p>							
FOR	Town of Carrizozo	08 -521-2300-0047	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	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. Supersedes and terminates JPA 93-521-2300-0149 for wildfire suppression. SHARE No. 000 ... 2010.</p>							
FOR	City of Artesia	08 -521-2300-0048	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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).</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Town of Tatum	08 -521-2300-0049	Open	Joint Powers Agreement	10/17/2007 12/31/9999	\$0.00	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. Supersedes and terminates JPA 93-521-2300-0141. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 2008.</p>							
FOR	Village of Floyd	08 -521-2300-0050	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Fort Sumner	08 -521-2300-0051	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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</p>							
FOR	Village of Dexter	08 -521-2300-0052	Open	Joint Powers Agreement	5/2/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Dora	08 -521-2300-0053	Open	Joint Powers Agreement	11/26/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Causey	08 -521-2300-0054	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Corona	08 -521-2300-0055	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Town of Eunice	08 -521-2300-0057	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Roswell	08 -521-2300-0058	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Town of Lake Arthur	08 -521-2300-0059	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	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. Supersedes and terminates EMNRD JPA 75-541-13. SHARE JPA No. 000 ... 1773.</p>							
FOR	City of Jal	08 -521-2300-0060	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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</p>							
FOR	Town of Hagerman	08 -521-2300-0061	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Tijeras	08 -521-2300-0062	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Jemez Springs	08 -521-2300-0063	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Cuba	08 -521-2300-0064	Open	Joint Powers Agreement	11/17/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Town of Willard	08 -521-2300-0065	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	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. 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).</p>							
FOR	City of Aztec	08 -521-2300-0066	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Town of Taos	08 -521-2300-0067	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Cimarron	08 -521-2300-0068	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village Of Eagle Nest	08 -521-2300-0069	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Town of Clayton	08 -521-2300-0071	Open	Joint Powers Agreement	5/13/2009 12/31/9999	\$0.00	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 ... 1732.</p>							
FOR	Village of House	08 -521-2300-0073	Open	Joint Powers Agreement	3/18/2009 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Sunland Park	08 -521-2300-0074	Open	Joint Powers Agreement	5/28/2008 12/31/9999	\$0.00	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. 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.</p>							
FOR	Village of Hatch	08 -521-2300-0077	Open	Joint Powers Agreement	11/2/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Williamsburg	08 -521-2300-0079	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Lordsburg	08 -521-2300-0080	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Los Lunas	08 -521-2300-0081	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Chama	08 -521-2300-0082	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Town Of Mountainair	08 -521-2300-0083	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Pueblo of Sandia	08 -521-A060133-0107	Open	Joint Powers Agreement	10/5/2007 12/31/9999	\$69,000.00	Kimberly A. Kostelnik
<p>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.</p>							
FOR	City of Las Vegas	08 -521-2300-0109	Open	Joint Powers Agreement	10/17/2007 12/31/9999	\$0.00	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. 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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	City of Socorro	08 -521-2300-0110	Open	Joint Powers Agreement	11/26/2007 12/31/9999	\$0.00	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. 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).</p>							
FOR	Town of Silver City	08 -521-2300-0111	Open	Joint Powers Agreement	11/26/2007 12/31/9999	\$0.00	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. supersedes and terminates SHARE JPA 000 ... 2627 (EMNRD No. 06-521-2300-0068). SHARE NO. 000 ... 6644.</p>							
FOR	Village of Angel Fire, The	08 -521-2300-0112	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Town of Mesilla	08 -521-2300-0113	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Corrales	08 -521-2300-0114	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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).</p>							
FOR	Village of Ruidoso	08 -521-2300-0115	Open	Joint Powers Agreement	11/30/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Cloudcroft	08 -521-2300-0116	Open	Joint Powers Agreement	11/2/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Raton	08 -521-2300-0117	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Kimberly A. Kostelnik
<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. 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).</p>							
FOR	Town of Estancia	08 -521-2300-0118	Open	Joint Powers Agreement	9/2/2008 12/31/9999	\$0.00	Donald J. Griego
<p>Notes: Wildfire suppression. Essential: Direct abatement of wildfire threat. Federal and state funds. SHARE No. 000 ... 6666.</p>							
FOR	Village of Reserve	08 -521-2300-0119	Open	Joint Powers Agreement	11/20/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Ruidoso Downs	08 -521-2300-0120	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Portales	08 -521-2300-0121	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	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. 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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	City of Lovington	08 -521-2300-0122	Open	Joint Powers Agreement	11/26/2007 12/31/9999	\$0.00	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. 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.</p>							
FOR	City of Hobbs	08 -521-2300-0123	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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 ... 1760 (EMNRD No. 07-521-2300-0053). SHARE No. 000 ... 6698.</p>							
FOR	Village of Tularosa	08 -521-2300-0124	Open	Joint Powers Agreement	11/17/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Loving	08 -521-2300-0125	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	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. 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.</p>							
FOR	Village of Hope	08 -521-2300-0126	Open	Joint Powers Agreement	11/2/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Melrose	08 -521-2300-0127	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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).</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Grady	08 -521-2300-0128	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Texico	08 -521-2300-0129	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	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. 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.</p>							
FOR	Town of Bernalillo	08 -521-2300-0130	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	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. Supersedes and terminates SHARE JPA No. 000 ... 2351(EMNRD No. 07-521-2300-0073). SHARE No. 000 ... 6716.</p>							
FOR	Village of Encino	08 -521-2300-0131	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Bosque Farms	08 -521-2300-0132	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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).</p>							
FOR	City of Gallup	08 -521-2300-0133	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Milan	08 -521-2300-0134	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Espanola	08 -521-2300-0135	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	Donald J. Griego
<p>Notes: Wildfire suppression. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE NO. 000 ... 6726.</p>							
FOR	City of Bloomfield	08 -521-2300-0136	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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).</p>							
FOR	Village of Taos Ski Valley	08 -521-2300-0137	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Des Moines	08 -521-2300-0138	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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).</p>							
FOR	Town of Springer	08 -521-2300-0139	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Folsom	08 -521-2300-0140	Open	Joint Powers Agreement	5/2/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

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For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Pecos	08 -521-2300-0141	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Clovis	08 -521-2300-0142	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	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. 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.</p>							
FOR	Town of Vaughn	08 -521-2300-0143	Open	Joint Powers Agreement	11/30/2007 12/31/9999	\$0.00	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. Supersedes and terminates SHARE JPA No. 000 ... 2032 (EMNRD No. 07-521-2300-0099). SHARE No. 000 ... 6758.</p>							
FOR	City of Santa Rosa	08 -521-2300-0144	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	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. 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.</p>							
FOR	Village of Wagon Mound	08 -521-2300-0145	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Roy	08 -521-2300-0146	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Mosquero	08 -521-2300-0148	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of San Jon	08 -521-2300-0149	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Bayard	08 -521-2300-0151	Open	Joint Powers Agreement	12/5/2008 12/31/9999	\$0.00	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. 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.</p>							
FOR	Village of Santa Clara	08 -521-2300-0152	Open	Joint Powers Agreement	12/5/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Santa Fe	08 -521-2300-0163	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Rio Rancho	08 -521-2300-0164	Open	Joint Powers Agreement	2/13/2008 12/31/9999	\$0.00	Kimberly A. Kostelnik
<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. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000 ... 6513.</p>							

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For the Year Ended June 30, 2019

Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Los Ranchos De Albuquerque	08 -521-2300-0165	Open	Joint Powers Agreement	11/2/2007 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	City of Moriarty	08 -521-2300-0166	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	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. 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.</p>							
FOR	City of Farmington	08 -521-2300-0167	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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).</p>							
FOR	Town of Red River	08 -521-2300-0168	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Columbus	08 -521-2300-0169	Open	Joint Powers Agreement	4/7/2009 12/31/9999	\$0.00	Donald J. Griego
<p>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.</p>							
FOR	Village of Maxwell	08 -521-2300-0170	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
<p>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).</p>							
FOR	New Mexico Highlands University	08 -521-0400-0287	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$178,374.61	Susan E Rich
<p>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.</p>							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Logan	07 -521-2300-0104	Open	Joint Powers Agreement	9/27/2006 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	UNM - Board of Regents	06 -521-0429-0031	Open	Joint Powers Agreement	8/8/2005 12/31/9999	\$117,908.00	Robert C Sivinski
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.							
FOR	Valencia Soil and Water Conservation District	06 -521-0400-0084	Open	Joint Powers Agreement	9/13/2005 12/31/9999	\$0.00	Michael A. Gonzales
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.							
FOR	NM Game & Fish Department	06 -521-0400-0225	Open	Joint Powers Agreement	4/19/2007 12/31/9999	\$0.00	Robert C Sivinski
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.							
FOR	Middle Rio Grande Conservancy	05 -521-0400-0040	Open	Joint Powers Agreement	10/7/2004 12/31/9999	\$531,000.00	Kimberly A. Kostelnik
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.							
FOR	County of Bernalillo	05 -521-0400-0113	Open	Joint Powers Agreement	12/13/2004 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	City of Albuquerque	04 -521-04-0008	Open	Joint Powers Agreement	7/31/2003 12/31/9999	\$0.00	Michael A. Gonzales
Notes: Provide support to the City by using inmate crews to perform natural resource improvements to City property.							
FOR	County of Mora	04 -521-04-001	Open	Joint Powers Agreement	7/8/2003 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	City Of Rio Rancho	04 -521-0400-0062	Open	Joint Powers Agreement	12/1/2003 12/31/9999	\$0.00	Michael A. Gonzales
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.							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	State Land Office	04 -521-0400-0079	Open	Joint Powers Agreement	11/6/2003 12/31/9999	\$430,652.50	Kimberly A. Kostelnik
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. 000000000000000000002191.							
FOR	County of Eddy	04 -521-0400-0105	Open	Joint Powers Agreement	1/8/2004 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	County of Socorro	04 -521-0400-0107	Open	Joint Powers Agreement	3/3/2004 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	County of Socorro	04 -521-0400-0110	Open	Joint Powers Agreement	5/7/2004 12/31/9999	\$54,000.00	Douglas I Boykin
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.							
FOR	City of Las Vegas	04 -521-0400-0117	Open	Joint Powers Agreement	1/23/2004 12/31/9999	\$0.00	Louie Casaus
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.							
FOR	City of Moriarty	03 -521-0400-0034	Open	Joint Powers Agreement	10/15/2002 12/31/9999	\$0.00	Donald J. Griego
Notes: Purchase wildland firefighting equipment from the U.S. General Services Administration for the City's fire department. SHARE No. 000 ... 2487.							
FOR	City of Grants	03 -521-0400-0129	Open	Joint Powers Agreement	3/17/2003 12/31/9999	\$0.00	Michael A. Gonzales
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.							
FOR	County of Santa Fe	02 -521-0400-0096	Open	Joint Powers Agreement	3/6/2002 12/31/9999	\$0.00	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	\$0.00	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.							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Corrales	02 -521-0400-0138	Open	Joint Powers Agreement	2/28/2002 12/31/9999	\$0.00	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	\$0.00	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	\$0.00	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	\$0.00	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	\$0.00	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	\$0.00	Michael A. Gonzales
Notes: Use Of Inmate Crews In Natural Resource Projects On County Of Socorro Properties							
FOR	New Mexico Institute of Mining and Technoloav	99 -521-0400-0163	Open	Joint Powers Agreement	5/19/1999 12/31/9999	\$3,331.25	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	\$0.00	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	\$0.00	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	\$0.00	Donald J. Griego
Notes: Purchase Wildland Fire Safety Equipment Per GSA Account. EMNRD Will Monitor The Purchases Made. SHARE No. 000 ... 2531.							

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Division: FOR

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of San Miguel	98 -521-0400-0185	Open	Joint Powers Agreement	6/1/1998 12/31/2099	\$0.00	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	\$0.00	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	\$254,000.00	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	\$0.00	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	\$0.00	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	\$0.00	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 ... 7527.							
FOR	NM Game & Fish Department	79 -521-2300-0199	Open	Joint Powers Agreement	11/26/1990 12/31/9999	\$0.00	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	\$0.00	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	\$0.00	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.							

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Division: MMD

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
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	\$0.00	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	\$0.00	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	\$0.00	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 SMCRA. SHARE No. 000 ... 2514.							
MMD	NM Environment Department	97 -521-06-188	Open	Joint Powers Agreement	5/28/1997 12/31/9999	\$0.00	Kathleen Garland
Notes: Establish Cooperative Procedures For Conducting Inspections Under The NM Mining Act							

Division: OCD

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
Notes: Reimbursement for operation of Underground Injection Control program. Supersedes and terminates EMNRD JPA no. 02-521-0700-0226.							
OCD	NM Environment Department	94 -521-0700-0012	Open	Joint Powers Agreement	7/1/1993 12/31/9999	\$0.00	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	\$0.00	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.							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: PARKS

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
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.]							
PARKS	County of Santa Fe	09 -521-0500-0020	Open	Joint Powers Agreement	9/1/2009 7/1/2032	\$0.00	Sarah Wood
Notes: Terms and conditions for operation of Cerrillos Hills State Park. Necessary: Comply with Governor's directive and legislative action. SHARE No. 000 ... 7371.							
PARKS	NM Game & Fish Department	08 -521-0500-0027	Open	Joint Powers Agreement	8/31/2007 12/31/9999	\$0.00	Tommy Joseph Mutz
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.							
PARKS	General Services Department	05 -521-8545-0206	Open	Joint Powers Agreement	4/14/2005 4/13/2030	\$0.00	Tommy JOSEPH Mutz
Notes: GSD shall provide Parks with assistance in acquiring property located in Tucumcari 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.							
PARKS	NM Game & Fish Department	04 -521-0500-0306	Open	Joint Powers Agreement	6/23/2004 12/31/9999	\$0.00	Tommy JOSEPH Mutz
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.							
PARKS	NM Game & Fish Department	03 -521-0500-0079	Open	Joint Powers Agreement	11/1/2002 6/30/2027	\$0.00	Tommy JOSEPH Mutz
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							
PARKS	City of Albuquerque	01 -521-8400-0187	Open	Joint Powers Agreement	5/30/2001 12/31/9999	\$5,000,000.00	Christy Comer Tafoya
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.							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2019

Division: PARKS

Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
PARKS	City of Santa Fe	98 -521-8600-0087	Open	Joint Powers Agreement	12/12/1997 12/31/9999	\$150,000.00	David D. Gatterman
Notes: Transfer Of Operation Responsibilities Of Santa Fe River State Park							
PARKS	Town of Hurley	94 -521-0500-035	Open	Joint Powers Agreement	7/1/1993 12/31/9999	\$5,500.00	David L Certain
Notes: Encumber Funds With Town Of Hurley For Pool/Park Improvements.							
PARKS	National Park Service	78 -521-8400-0277	Open	Joint Powers Agreement	6/27/1990 12/31/9999	\$6,000,000.00	David Simon
Notes: Joint Effort By EMNRD, Albuquerque And NPS To Purchase Land For Indian Petroglyph							
PARKS	NM Dept. of Military Affairs	77 -521-0500-0024	Open	Joint Powers Agreement	10/1/1987 12/31/9999	\$0.00	Tommy Joseph Mutz
Notes: Bottomless Lakes State Park. To Establish Separate Responsibilities And Authorities Of Water Service							
PARKS	County of San Miguel	74 -541-0500-0010	Open	Joint Powers Agreement	11/4/1985 12/31/9999	\$0.00	Tommy Joseph Mutz
Notes: Use of the Villanueva Landfill.							

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—
Debt Service Fund
Year Ended June 30, 2019

	Debt Service Fund			Variance From Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	
	Original	Final		
Revenues				
Interest	\$ -	\$ -	\$ 9,289	\$ 9,289
Other financing sources	541,300	1,077,000	1,077,000	-
Fund balance	-	-	-	-
Total revenues and fund balance	<u>\$ 541,300</u>	<u>\$ 1,077,000</u>	<u>1,086,289</u>	<u>\$ 9,289</u>
Expenditures				
Other costs	\$ 541,300	\$ 1,077,000	541,316	\$ 535,684
Total expenditures	<u>\$ 541,300</u>	<u>\$ 1,077,000</u>	<u>541,316</u>	<u>\$ 535,684</u>
Net change in fund balance			<u>\$ 544,973</u>	

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—
Capital Projects GGRT Fund
Year Ended June 30, 2019

	Capital Projects GGRT			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax revenue	\$ 4,477,900	\$ 4,477,900	\$ 6,975,479	\$ 2,497,579
Other	-	-	6,730	6,730
Fund balance	<u>1,691,700</u>	<u>1,691,700</u>	<u>-</u>	<u>(1,691,700)</u>
Total revenues	<u>\$ 6,169,600</u>	<u>\$ 6,169,600</u>	<u>6,982,209</u>	<u>\$ 812,609</u>
Expenditures				
Personal services and benefits	\$ 615,000	\$ 615,000	540,481	\$ 74,519
Contractual services	150,000	390,500	279,465	111,035
Other costs	4,863,300	4,087,100	3,371,773	715,327
Other financing uses	<u>541,300</u>	<u>1,077,000</u>	<u>1,077,000</u>	<u>-</u>
Total expenditures	<u>\$ 6,169,600</u>	<u>\$ 6,169,600</u>	<u>5,268,719</u>	<u>\$ 900,881</u>
Net change in fund balance			<u>\$ 1,713,490</u>	

State of New Mexico
Energy, Mineral, and Natural Resources Department
Supplemental Schedule of Special Appropriations
GF Capital Outlay Fund
Year Ended June 30, 2019

Laws	Chapter	Section	Appropriation Amount	AIPP	Appropriation Budget Balance	Expenditures Inception to June 30, 2019	Balance as of June 30, 2019
2015 SB1	3	47	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -
2018 HB2	73	5	100,000	-	100,000	100,000	-
2019 SB280	277	21	50,000	-	50,000	-	50,000
2019 SB280	277	21	25,000	-	25,000	-	25,000
2019 SB280	277	21	500,000	-	500,000	-	500,000
2019 SB280	277	21	4,000,000	-	4,000,000	-	4,000,000
2019 SB280	277	21	2,100,000	21,000	2,079,000	-	2,079,000
2019 SB280	277	21	50,000	-	50,000	-	50,000
2019 SB280	277	21	500,000	-	500,000	-	500,000
2019 SB280	277	21	1,000,000	-	1,000,000	-	1,000,000
Total			<u>\$ 8,575,000</u>	<u>\$ 21,000</u>	<u>\$ 8,554,000</u>	<u>\$ 350,000</u>	<u>\$ 8,204,000</u>

Single Audit

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

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		\$ 653,651	\$ -
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions (WIPP)	81.106		844,378	705,900
State Energy Program Special Projects	81.119		99,406	-
Renewable Energy Research and Development	81.087	17-521-0300-0065	38,694	-
Total U.S. Department of Energy			<u>1,636,129</u>	<u>705,900</u>
U.S. Department of Agriculture				
Cooperative Forestry Assistance	10.664		3,976,075	1,558,648
Wood Utilization Assistance	10.674		67,505	
Good Neighbor Authority	10.691		177,136	
Partnership Agreements	10.699		28,949	
Soil and Water Conservation	10.902		84,829	-
Total U.S. Department of Agriculture			<u>4,334,494</u>	<u>1,558,648</u>
U.S. Department of Homeland Security				
Boating Safety Financial Assistance	97.012		826,767	-
<i>Passed through the New Mexico Department of Homeland Security and Emergency Management</i>				
Hazard Mitigation Grant	97.039	FEMA-4199-DR-NM-28	17,126	-
Total U.S. Department of Homeland Security			<u>843,893</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	133,414	-
Total U.S. Department of Transportation			<u>133,414</u>	<u>-</u>
U.S. Department of the Interior				
National Park Service				
Outdoor Recreation_Acquisition, Development and Planning	15.916		324,078	-
Office of Surface Mining				
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		745,559	-
Abandoned Mine Land Reclamation (AMLR)	15.252		2,093,348	-
Total Office of Surface Mining			<u>2,838,907</u>	<u>-</u>
Bureau of Reclamation				
Recreation Resources Management	15.524		393,187	-
Bureau of Land Management				
Environmental Quality and Protection	15.236		673,322	-

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Expenditures of Federal Awards — continued
For the Year Ended June 30, 2018

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. National Park Service				
Natural Resource Stewardship	15.944		\$ 16,599	\$ -
U.S. Fish and Wildlife Service				
Fish and Wildlife Coordination Act	15.517		44,911	
Cooperative Endangered Species Conservation Fund	15.615		67,294	-
<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	593,668	-
Wildlife Restoration and Basic Hunter Education	15.611	17-521-0410-0064	1,092,700	-
Fish and Wildlife Cluster Total			<u>1,686,368</u>	<u>-</u>
Total U.S. Fish and Wildlife Service			<u>1,815,172</u>	<u>-</u>
Total U.S. Department of the Interior			<u>6,044,666</u>	<u>-</u>
U.S. Environmental Protection Agency				
State Underground Water Source Protection	66.433		272,000	-
<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	54,871	-
Total U.S. Environmental Protection Agency			<u>326,871</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 13,319,467</u>	<u>\$ 2,264,548</u>
Federal revenue from statement of revenues, expenditures, and changes in fund balances - governmental funds			\$ 19,555,916	
Less reconciling items				
Fire reimbursements - IWC			122,896	
Fire reimbursements - General Fund			2,790,603	
Fire reimbursements - Emergency Fire Disaster Fund			3,322,950	
Total			<u>\$ 13,319,467</u>	

State of New Mexico
Energy, Mineral, and Natural Resources Department
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2019

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. Therefore, some amounts presents in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

3) Indirect Cost Rate

The Department has elected to use the 29.24 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 2019 *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, 2019

5) Loans

The Department did not have any loans outstanding with the federal government at June 30, 2019.

6) Subrecipients

Subrecipient Name	Grant Name	Pass-Through Funds
Santa Fe Marshall's Office	WIPP	\$ 211,837
Department of Public Safety	WIPP	148,943
Environmental Department	WIPP	144,908
Department of Health	WIPP	120,505
Department of Homeland Security and Emergency Management	WIPP	<u>79,707</u>
Total Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions (WIPP)		<u>\$ 705,900</u>
Upper Chama Soil and Water	CFA	\$ 254,469
Otero Soil and Water Conservation District	CFA	232,496
Claunch-Pinto Soil and Water Conservation District	CFA	208,252
Upper Hondo Soil and Water	CFA	194,625
Village of Ruidoso	CFA	150,902
Pojoaque Soil and Water Conservation District	CFA	108,949
Ciudad Soil and Water Conservation District	CFA	92,533
Tierra Y Montes Soil and Water Conservation District	CFA	90,252
Edgewood Soil Water Conservation District	CFA	38,412
Western Mora Soil Water Conservation District	CFA	34,866
County of Taos	CFA	30,030
Guadalupe Soil and Water Conservation District	CFA	25,019
New Mexico Highlands University	CFA	21,316
Tree New Mexico Inc.	CFA	15,058
East Rio Arriba Soil and Water	CFA	14,969
Santa Clara Pueblo	CFA	12,405
Grant Soil and Water Conservation District	CFA	9,502
Colfax Soil and Water Conservation District	CFA	7,678
Regents of New Mexico State University	CFA	6,273
City of Socorro	CFA	4,794
Hidalgo Soil and Water Conservation District	CFA	4,408
Think Trees New Mexico Inc.	CFA	<u>1,440</u>
Total Cooperative Forestry Assistance (CFA)		<u>\$ 1,558,648</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*

Ms. Sarah Cottrell Propst, Cabinet Secretary
State of New Mexico Energy, Minerals,
and Natural Resources Department and
Mr. Brian Colón, Esq., New Mexico State Auditor
Santa Fe, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the 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, 2019, 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 30, 2019.

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. We did identify certain deficiencies in internal controls, described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we consider to be material weaknesses.

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 2019-003, 2019-004, 2019-005, and 2019-006.

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.

REDW LLC

Phoenix, Arizona
October 30, 2019

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

Ms. Sarah Cottrell Propst, Cabinet Secretary
State of New Mexico Energy, Minerals,
and Natural Resources Department and
Mr. Brian Colón, Esq., New Mexico State Auditor
Santa Fe, New Mexico

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, 2019. 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, 2019.

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.

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.

REDW LLC

Phoenix, Arizona
October 30, 2019

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2019

Section I — Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting: Material weaknesses identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	None Reported
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?	None Reported
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2019

Section I — Summary of Auditor’s Results — continued

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.664	Cooperative Forestry Assistance Program
97.012	Boating Safety Financial Assistance Program
81.041	State Energy Program

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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Other Matters

Auditee’s Summary Schedule of Prior Audit Findings Required to be reported in accordance with 2CFR 200.511(b)?	Yes
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State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2019

Section II — Financial Statement Findings

2019-001 — Fire Loss Estimate (Material Weakness)

Criteria: Governmental Accounting Standards Board Statement No. 10 – *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, requires state and local government entities to report an estimated loss as an expenditure/expense and as a liability if both (a) information available before the financial statements are issued indicates that it is probable that an asset has been impaired or a liability has been incurred at the date of the financial statements and (b) the amount of the loss can be reasonably estimated.

Condition: There was a significant number of forest fires during FY2018 in the State of New Mexico. The United States Forestry Service (USFS) managed a number of these larger fires. In the past it has taken more than 18 months for the Department to receive invoices or cost summary reports from USFS. The cost of the FY2018 fires were unknown until the USFS provided the Department an invoice or cost summary report for the fire suppression expenditures. As a result, the cost of these FY2018 fires were not recorded as a liability and an expenditure/expense until FY2019.

Cause: The Department estimates the cost of each fires. However, a historical comparison of the estimated and actual firefighting costs have not been performed to determine the accuracy of the estimates. Additionally, delays in USFS providing invoices or cost summary reports makes it difficult to determine the actual firefighting costs.

Effect: Because the Department has not developed a methodology for reasonably estimating the cost of fighting fires managed by the USFS, approximately \$11.3 million in liability and expenditure/expense are not reported until subsequent periods.

Auditor's Recommendations: We recommend the Department establish procedures to compare internally developed estimated firefighting cost with actual costs in order to determine the reliability of the internally developed estimates. Once the Department has developed a history of estimated and actual costs, this information should be used develop a reliable estimate and to record the estimated liability and expenditure/expense for the cost fires.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2019

Section II — Financial Statement Findings

2019-001 — Fire Loss Estimate (Material Weakness) — continued

Management's Response: The Department concurs with the finding knowing that estimation of fires has been difficult and getting invoices from the U.S. Forest Service in a timely manner has been difficult. Because the estimation process has been difficult, the department was not able to determine a reasonable liability and expenditure that could be booked to the financial statements in the past.

The department has worked diligently to develop a process to estimate fires in the future that will allow the department to book a reasonable expenditures/expenditure and liability to the financial statements. This process will have the department pull the estimated cost reports submitted by the U.S. Forest Service and compare them to the Fire Management System and determine a reasonable cost to each fire that will allow the department to book a reasonable expenditure and liability per fire to the financial statements each year. This process will improve each year as historical data will be collected making estimation per year more accurate.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2019

Section II — Financial Statement Findings — continued

2019-002 — Capital Asset (Material Weakness)

Criteria: 2.20.1 NMAC states that Agencies should implement systematic and well documented methods for accounting for their capital assets. The information to be recorded and maintained on its capital assets must include, among other items, the cost (according to the valuation methods described in section 2.20.1.10 NMAC).

Condition: Two assets were identified that were recorded in the capital asset records at a value different from the cost of the purchase. The difference in the value reported and cost of these two assets totaled \$486,773. Additionally, twenty fully depreciated assets were identified as disposed of in prior years, but not removed from the asset or accumulated depreciation balances.

Cause: The Department lacked adequate internal controls to ensure the value of purchased capital assets were recorded in the accounting record at a valuation method consistent with section 2.20.1.10 NMAC. Additionally, the Department lacked reconciliation procedures to identify and correct these errors timely.

Effect: Entries were needed to correct the capital asset records and general ledger.

Auditor's Recommendations: We recommend the Department establish internal control procedures to ensure the capital asset values are properly recorded in the capital asset records and disposals are removed from the listing timely. Reconciliation procedures should be implemented to identify and correct errors and missing information.

Management's Response: The Department concurs with the finding as assets in the external BASSETS system used by the department that were disposed in prior years were not clearly disposed in the BASSETS system therefore, the assets were still reflected in the asset list and accumulated depreciation. Furthermore, the department did not enter the correct total acquisition value of two assets that were placed in the asset list in FY2019 properly only entering the current year value instead of the total project value. This occurred because the asset manager only reconciles asset additions instead of looking at all assets.

The Department has developed an internal process moving forward that will ensure the asset manager will complete a full asset reconciliation quarterly by running the complete asset listing, depreciation report, additions and deletions reports from BASSETS and ensure all current year asset values reconcile with SHARE and that the total assets and depreciation values reconcile with the year-end roll from the last years audit balances by asset type. The asset manager will then sign and certify that the full reconciliation of all assets has been completed and verified that all rollforward balances reconcile between BASSETS and SHARE. This process will ensure that all disposed assets are accurately disposed, and all asset additions are entered into the BASSETS system with the correct acquisition value.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Schedule of Findings and Questioned Costs
June 30, 2019

Section III — Federal Award Findings and Questioned Costs

None

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, 2019

2019-003 — Use of State Issued Gas Cards (Compliance and Other Matters) (Modified and Repeated 2016-001)

Criteria: 1.5.4.9 NMAC states the vehicle operator is responsible for insuring that purchases of fuel are made at the best obtainable price and that fuel purchases are fully documented. 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 testing of internal control over the use of gas cards, we noted the following:

- ◆ For one out of 25 mileage logs utilized by various divisions within the Department selected for testing was not completed with all applicable information, such as activity, ending mileage, month and day, etc.
- ◆ For one out of 25 transactions selected for testing was supporting by a memo stating the mileage log was lost and could not be replaced. The aggregate noncompliance amount was \$50.
- ◆ For 17 out of 25 transactions selected for testing were supported by mileage log sheets not signed by the fleet coordinator
- ◆ For one out of 21 gasoline purchase transaction reviewed was for a high grade of fuel than permitted by the State requirements. The aggregated noncompliance amount was \$48.55.

Due to vacant staff positions, management has not made progress towards implementing the prior year planned corrective actions.

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 educate their employees on the 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: The Department concurs with the finding and will continue to address all staff that utilize state owned vehicles and the polices and regulations concerning the usage of the Wex Fuel cards. EMNRD revised the vehicle logs for all vehicles to include a statement that only regular unleaded can be used and put a justification column on the log to enter a justification by the driver if other fuel type was used or fuel receipts are lost or not provided. When vehicle logs are reconciled monthly to the WEX invoice if any other fuel type is used and no justification is on vehicle log an email is sent to the manager and driver to obtain a justification. ASD staff also states during their bi-annual training that only regular unleaded fuel could be used with all state-owned vehicle.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Section 12-6-5 NMSA 1978 Findings — continued
For the Year Ended June 30, 2019

2019-004 — Cash Receipts and Deposits (Compliance and Other Matters) (Modified and Repeated 2018-001)

Criteria: The Public Money Act [Chapter 6-10-3 New Mexico Statutes Annotated (NMSA) 1978] requires that all cash received by the State Parks Division of the Department must be deposited no later than 10 days following collection.

Condition: For 7 out of 25 cash receipts selected for testing were not deposited within the 10-day period required by State Statute. Additionally, for 5 out of 25 cash receipts selected for testing reported amounts summarized on the daily cash receipts log, reported on the Cash Remittance Report, and the amount deposited exceeded the amounts supported by the visitor receipts and the difference was not explained. The amount the bank deposits tested exceeding the visitor receipts was \$151.10. Due to vacant staff positions, management has not made progress towards implementing the prior year planned corrective actions.

Cause: The Department lacked adequate internal controls to ensure that all cash received are deposited within 10 days as required by state statute and that all cash receipts are supported by visitor receipts or an explanation.

Effect: Noncompliance with New Mexico state statutes.

Auditor's Recommendations: We recommend the Department establish procedures to ensure State Parks Division cash receipts are deposited within the 10-day period required by State Statute and the deposit amounts are supported by visitor receipts or an explanation.

Management's Response: The Department concurs with the finding and has worked with the State Parks Division to develop a better process of reconciling the visitor receipts to the daily cash receipts logs. Currently, State Parks staff in each park will collect the cash from the cash drop boxes each day and will count the cash and create the daily cash receipt log. The Department and the State Parks Division will set a policy that will ensure that all parks provide a reconciliation sheet that will list all visitor receipts by type of stay (day use or overnight) and the total by type will be verified on the daily cash receipt log. The reconciliation sheet must be signed by the preparer and signed by a managing supervisor of each park. The reconciliation sheet along with the visitor receipts and daily cash receipt logs must be submitted to ASD, who will then do a random audit of the reconciliation sheet to ensure all certifying signature are there as well as the visitor receipts. ASD will verify that the total of the visitor receipts equals the total on the daily cash receipts logs and the Cash Remittance Report. If the reconciliation sheet does not reconcile the ASD cash manager will send an email to the State Parks Field Operations Manager, the Park Manager and the preparer to redo the reconciliation within 24 hours and resubmit to ASD for processing.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Section 12-6-5 NMSA 1978 Findings — continued
For the Year Ended June 30, 2019

2019-005 — Capital Asset Inventory Procedures (Compliance and Other Matters)

Criteria: 2.20.1 NMAC states that Agencies should implement systematic and well documented methods for accounting for their capital assets. The information to be recorded and maintained on its capital assets must include, among other items, the serial number, or vehicle identification number (VIN) for vehicles in agency's use.

Condition: During the annual physical inventory observation, one of 11 assets observed at Navajo Lake State Park had a serial number that did not agree to the capital asset records.

Cause: The Department lacked adequate internal controls to ensure that the vehicle identification number was properly captured consistent with section 2.20.1.10 NMAC.

Effect: Assets listed on the Department's capital asset listing may not have accurate identification numbers to ensure proper tracking of assets.

Auditor's Recommendations: We recommend the Department establish internal control procedures to ensure serial or vehicle identification number are properly recorded in the capital asset records

Management's Response: The Department concurs with the finding that the asset in question at Navajo State Park did not have the serial number on the asset reflected on the asset list. The park manager could not find any documentation on file to reflect the serial number to the asset that would tie to the identifying number on the asset list.

The Department is working with State Parks Division to develop a process that will ensure that all assets will have the serial number clearly placed on the asset and that proper documentation such as operation manuals will have the serial number stated on these manuals and filed in the Park managers office to have documentation that will tie to the identifying numbers used to identify the assets placed in the BASSETS asset system. During the asset inventory verification process done each year the certifying person signing the inventory list will also certify that all identifying numbers on each asset clearly placed on each asset.

State of New Mexico
Energy, Mineral, and Natural Resources Department
Section 12-6-5 NMSA 1978 Findings — continued
For the Year Ended June 30, 2019

2019-006 — Budget Over-Expenditure (Other Noncompliance)

Criteria: According to 6-3-7 NMSA 1978, budgets shall be subject to the approval of the state budget division and no expenditure shall be made by any state agency for the fiscal year covered by said budget until the budget is approved by the state budget division.

Condition: The Department over-expended the FY19 budget for the Emergency Fire Disaster fund by approximately \$1,691,457.

Cause: The Department did not adequately estimate the cost of fire suppression and request executive orders for special appropriations sufficient to cover the fire suppression costs incurred.

Effect: Noncompliance with New Mexico state statutes.

Auditor's Recommendations: We recommend the Department establish procedures to compare internally developed estimated firefighting cost with approved executive orders for special appropriations. The use the comparison to timely request the sufficient number of executive orders.

Management's Response: The Department concurs with the finding as fire related costs have been difficult to reasonably estimate have in the past waited for actual invoices for fires managed by the US Forest Service to come in, which have usually been after the audit cycle . Because the estimation process has been difficult to reasonably do, the State Forestry Division in the past has requested executive order budget authority and prior year request approval to pay invoices after receiving actual invoices. Therefore, budget was not established when the liability of these fires occurred.

The department has worked diligently to develop a process to estimate fires in the future that will allow the department to book a reasonable expenditures/expenditure and liability to the financial statements and request sufficient executive order budget authority within the fiscal year the liability occurred. This process will have the department pull the estimated cost reports submitted by the US Forest Service and compare them to the Fire Management System and determine a reasonable cost to each fire that will allow the department request sufficient budget authority and to book a reasonable expenditure and liability per fire to the financial statements each year. This process will improve each year as historical data will be collect making estimation per year more accurate.

State of New Mexico
Energy, Minerals and Natural Resources Department

Michelle Lujan Grisham
Governor

Sarah Cottrell Propst
Cabinet Secretary

Todd Leahy
Deputy Cabinet Secretary



Matthew Lovato, Division Director
Administrative Services Division

State of New Mexico
Energy, Mineral, and Natural Resources Department
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2019

Prior Audit Findings	Current Status
2019-003 Use of State Issued Gas Credit Cards	Modified and Repeated. See current year finding 2016-001.
2019-004 Cash receipts and Deposits	Modified and Repeated. See current year finding 2018-001.

State of New Mexico
Energy, Minerals and Natural Resources Department

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State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan
For the Year Ended June 30, 2019

	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
2019-001 Fire Loss Estimation	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) The State Forestry Division will pull estimated cost reports from the U.S. Forest Service and compare the cost reports to the Fire Management System (FMS) 2) State Forestry will do a cost comparison between the two reports and make a reasonable cost estimate to each fire. 3) State Forestry will than request enough executive order budget authority to book the estimated expenditures and liabilities on the general ledger. 	CPO, CFO	1/1/2020
2019-002 Capital Assets	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) Develop a full capital asset reconciliation process that will verify all assets are places in BASSETS with proper acquisition values and depreciation methods. 2) Reconciliation process will ensure that BASSETS asset system and SHARE are balanced, and all assets have been accounted and entered timey and accurately. 3) Train asset manager on the full asset reconciliation process that will enable the manager to clearly prepare and validate all assets have been accounted and roll forward balances have been verified. 	CPO, CFO	1/1/2020

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State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan — continued
For the Year Ended June 30, 2019

	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
	4) Asset manager will prepare full reconciliation sign the reconciliation verifying that all processes have been completed and balances are true and correct. Finance manager will then sign concurring that a review of the reconciliation was done and verified balances are true and correct.		

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State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan
For the Year Ended June 30, 2019

	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
2019-003 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 must be submitted, and 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, a justification must be stated on the standardized vehicle log by the driver. 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 a second signature by the division indicating that logs have been reconciled to WEX invoice prior to being submitted to ASD monthly. 6) All vehicle logs must be scanned to the corresponding WEX invoice in SHARE prior to being approved for payment. 7) ASD Staff will provide guidance and understanding of the rules and regulations concerning the use of the Wex Fleet fuel card in their biannual training. 	CPO, CFO	1/1/2020

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State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan — continued
For the Year Ended June 30, 2019

	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
2019-004 Cash Receipts	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) Revised internal policy to include the requirement that all bank deposit slips be initialed by the employee making the deposit ensuring that the Cash Receipt Report and the deposit with the bank reconcile. Provide a signed certified reconciliation sheet listing all visitor receipts and ensuring that the amounts are reflected on the daily cash receipt log and ties to the Cash Remittance Report. 2) Upon making any cash deposit with any bank, the employee making the deposit must verify that the posted deposit slip by the bank reconciles to the Cash Receipt Report and initial the deposit slip total indicating that they obtained or lost/illegible receipt, a justification must be stated on the standardized vehicle log by the driver. 3) Each vehicle log will require a signature by the fleet coordinator acknowledging all logs are filled out correctly and all receipts are attached and a second signature by the division indicating that logs have been reconciled to WEX invoice prior to being submitted to ASD monthly. 4) All vehicle logs must be scanned to the corresponding WEX invoice in SHARE prior to being approved for payment. 5) ASD Staff will provide guidance and understanding of the rules and regulations concerning the use of the Wex Fleet fuel card in their biannual training. 	CPO, CFO	1/1/2020

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Todd Leahy
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Matthew Lovato, Division Director
Administrative Services Division

State of New Mexico
Energy, Mineral, and Natural Resources Department
Corrective Action Plan — continued
For the Year Ended June 30, 2019

	Management's Corrective Action Plan	Employee Person Responsible	Timeline and Estimated Completion Date
2019-005 Capital Asset Inventory Procedures	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) The State Parks Division will work with ASD staff to ensure that all assets in each park have a valid serial number or identifying number that can be clearly identified on the asset as well as on the operating manual. 2) This identifying number will be used to in the BASSETS asset system to track the asset. 3) Each year during the asset inventory verification process each park certifying person will verify the asset as well as the identifying serial number is clearly identified on each asset. 	CPO, CFO	1/1/2020
2019-006 Budget Over Expenditures	<p>Management will complete the following as a corrective action plan:</p> <ol style="list-style-type: none"> 1) The State Forestry Division will pull estimated cost reports from the US Forest Service and compare the cost reports to the Fire Management System (FMS). 2) State Forestry will do a cost comparison between the two reports and make a reasonable cost estimate to each fire. 3) State Forestry will than request enough executive order budget authority to book the estimated expenditures and liabilities on the general ledger. 	CPO, CFO	1/1/2020

State of New Mexico
Energy, Mineral, and Natural Resources Department
Exit Conference
June 30, 2019

An exit conference was held with the Department on October 28, 2019. 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

Sarah Cottrell Propst, Cabinet Secretary

Todd Leahy, Deputy Cabinet Secretary

Matthew Lovato, Acting Administrative Services Division Director/Chief Financial Officer

REDW_{LLC}

Tom Friend, CPA Principal

Wes Daniels, CPA, Senior Manager

Emily Wilson, CPA, Senior Auditor

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.