

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2016

Wealth Advisory

Outsourcing

Audit, Tax, and Consulting

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
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**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
OFFICIAL ROSTER
JUNE 30, 2016**

Office of the Secretary

David Martin, Cabinet Secretary

Tony Delfin, Deputy Cabinet Secretary

Division Directors

Ronald Cruz, Director, Administrative Services

Bersabe Rodriguez, Chief Financial Officer

Fernando Martinez, Director, Mining and Minerals

David Catanach, Director, Oil Conservation

Louise Martinez, Director, Energy Conservation and Management

Eddie Tudor, Director, Forestry Division

Christy Tafoya, Director, State Parks Division

Joe I. Montano, Information Systems Manager



INDEPENDENT AUDITORS' REPORT

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, 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, 2016, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the Department's nonmajor governmental and fiduciary funds and the budgetary comparisons for the major capital project funds, debt service fund, and all nonmajor funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2016, 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the 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.

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

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 of the Department as of June 30, 2016, and the respective changes in financial position and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended, in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund and fiduciary fund of the Department as of June 30, 2016, and the respective changes in financial position and the respective budgetary comparisons for the major capital project fund, debt service fund, and all nonmajor funds 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, the aggregate remaining fund information and all respective budgetary comparisons 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, 2016, 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 on pages 5 through 21 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.

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

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the Department's financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The schedule of expenditures of federal awards, 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 the other schedules required by 2.2.2.NMAC 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 Schedule of Expenditures of Federal Awards and other schedules (1 – 6) required by 2.2.2 NMAC 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 Schedule of Expenditures and other schedules (1 – 5) required by 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Vendor Schedule (6) required by 2.2.2.10(A)(2)(g) NMAC 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 November 22, 2016 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Albuquerque, New Mexico
November 22, 2016

STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

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 \$9,566,348 in fiscal year 2016.
- The Department's total revenues increased by \$9,330,760 for fiscal year 2016.
- The total cost of all Department programs was \$67,594,302, an increase of \$1,135,562 for fiscal year 2016.

Mission

The mission of the Department is to position 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) Commission continues to improve relationships with educational institutions, non-profit organizations, Native American tribes, local governments, federal and state agencies and our Project Sponsors. By developing strong partnerships, the YCC Commission is confident that YCC is expanding its services and opportunities to our communities and the young people of the State of New Mexico. The Project Sponsors are required to contribute financially to the Project which results in additional benefits for the state. In FY16, the YCC Commission funded 45 projects and employed 921 New Mexico youth. YCC continues to have a strong presence on property owned by Native American tribes providing employment opportunities to over 100 youth. In this fiscal year, some of the Projects the Commission selected to fund involved trail construction, irrigation installation, archeology documentation and research, forest thinning, greenhouse construction, noxious weed removal and wildland fire fighting.

STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

Program Highlights (Continued)

Renewable Energy and Energy Efficiency. The Energy Conservation and Management Division (ECMD) plans and administers the Renewable Energy and Energy Efficiency Program to develop and implement effective clean energy programs – renewable energy, energy efficiency and conservation, alternative fuels, and safe transportation of radioactive waste – to promote and administer policies for environmental and economic sustainability and to protect public health and safety for New Mexico and its citizens. The Program's goals of reduced energy consumption and expenditures and effective administration of federally funded programs lead to many achievements for the state, including generation of new jobs and revenues; environmental protection and improvement; enhancement of public health; decreased consumptive water use for power generation; lessened dependence on foreign oil; and greater energy security. ECMD provides services to implement statutorily-required state and federal clean energy programs. Technical assistance is provided to the general 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 five Clean Energy tax incentive programs, administers federal programs, develops regulations for implementation of geothermal resource development, reviews technical studies to provide certifications as required by law, manages and administers policies for safe transportation of radioactive waste, compiles reports required under existing federal and state legislation, and monitors Clean Energy Projects.

Healthy Forests Program. The New Mexico State Forestry Division's (the Division) role is to protect and improve New Mexico's forest and watershed health. This mission drives on 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 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 fiscal year 2016 (FY16) fire season was moderate in terms of fire activity and the number of acres burned. The Division assisted with 708 fires (151% growth over 2015) that burned approximately 80,357.74 acres (663.2% growth over 2015) of state and private lands. The Dog Head Fire in the Manzano Mountains and the Timberon Fire in the Sacramento Mountains were FY16's two largest fires. They significantly affected communities, including property damage and structure loss. The State of New Mexico was awarded Fire Management Assistance Grants (FMAG) for both of these fires to alleviate up to 75% of the state's costs. Additionally, the Division received \$11,250,000 through 15 Executive Orders approved by New Mexico Governor Susana Martinez to assist with FY16's fire suppression efforts.

Pre-positioning fire suppression forces helped keep many fires small and manageable, resulting lower costs for the state. In FY16, the Division provided training to 1,627 non-federal wildland firefighters, and assisted 126 communities at risk to wildfire with funding for firefighting equipment and training.

STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

Program Highlights (Continued)

The fiscal year 2017 (FY17) fire season's predicted weather pattern currently indicates minimal concerns for significant fire potential to develop through early and mid-winter. This is due to an increase in precipitation during the past two months, as well as the expectation of a varied weather pattern. Some concern exists about a drier area focused in New Mexico's western region. Abnormally dry conditions still persist, with predictions that they will remain throughout the winter. An expected pattern change in late December or early January will likely impact the state, producing frequent weather systems and a more active jet stream.

Additionally, the Division treated 15,762.06 acres throughout the state to increase forest health, reduce hazardous fuels around communities, and to restore New Mexico's critical watersheds. These treatments' accomplishments were due in part to the Division's successful implementation of Governor Susana Martinez's Watershed Restoration Initiative.

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 Office of the Director (OFD) formulates division resource development, policy, planning, administrative and fiscal management, and oversight and management of four programs: the Abandoned Mine Land Program, the Coal Mine Reclamation Program, the Mine Registration Program, and the Mining Act Reclamation Program.

The Abandoned Mine Land Program (AMLP) implements a federally funded program that reclaims and safeguards high priority coal and non-coal abandoned mines and mine land in New Mexico. AMLP's mandate is to protect public health, public safety, and property from the danger and adverse effects of historic mining practices and to restore land, water resources and the environment degraded by the same adverse effects. MMD estimates that more than 15,000 hazardous mine openings remain un-reclaimed throughout New Mexico, although a comprehensive state-wide inventory has never been done except at historic coal mines. Most of the funding for the Program comes through the Office of Surface Mining Reclamation and Enforcement, U.S. Department of the Interior. Grant money has also been made available to the Program through the Bureau of Land Management (BLM).

In Fiscal Year 2016, AMLP completed five abandoned mine safeguarding and reclamation projects. One small construction project repaired and hardened a vandalized bat gate and repaired a sinkhole at a polyurethane foam (PUF) plug in a stope opening in the Florida Mountains outside of Deming. Another small project was the final phase of a multi-year project to study, design, construct and monitor measures to address stormwater issues exacerbated by historic coal mining in the small unincorporated community of Madrid, south of Santa Fe. In this project a low, dry stacked rock wall was raised at the top of a reclaimed gob pile. The raising of the wall serves to prevent overtopping of the wall by storm flows from the hillside above and to divert flows into rock drainage channels on the gob pile flanks, rather than over the face of reclaimed gob pile.

In the Cerrillos Hills south of Santa Fe, the Program completed a project to safeguard 66 hazardous mine openings, using PUF plugs, steel picket fences, steel bat gates and cupolas, and steel mesh closures, and by backfilling. Final construction cost for this project was about \$407,000, using primarily grant money received from the BLM.

STATE OF NEW MEXICO
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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

Program Highlights (Continued)

As one project in a multi-phase approach to safeguarding mines in Cookes Peak area northeast of Deming, a project to safeguard four mine openings was completed in December 2015. The project included bat-compatible closures and final construction cost was \$59,000, also primarily using grant funding from BLM.

In August 2015, a subsidence hole opened in the back yard of a residence in the unincorporated community of Allison, just west of Gallup. Initially the hole measured about forty feet long by twenty feet wide by at least twenty feet deep. On an emergency basis, the Program hired a geotechnical consultant to determine the reasons for the subsidence, who verified that it was caused by collapse of underground coal mine workings about 100 feet below the surface, and to make recommendations for the initial response. Masking the ultimate cause of the subsidence however was the presence of at least 60 feet of alluvium above the old mine workings. By February 2016, the subsidence hole had grown to about 90 feet long and 40 feet wide and, again under an emergency contract, was backfilled with concrete rubble, the lowest cost, coarse granular fill available in the area, and the area graded to approximate original contour. Final construction cost was \$146,000. Since February, additional smaller subsidence holes and tension cracks have opened in the area and the Program is working to develop both a second emergency project to address the immediate hazards and a more permanent and comprehensive project to address the mine subsidence. This project is the first coal emergency project in New Mexico since at least 1991.

The Program continues to work on other BLM-funded projects, including two significant uranium mine cleanup and safeguarding projects on BLM land near Grants. The Program completed its Grants Uranium Phase III project to consolidate uranium mine waste rock in the Poison Canyon area northwest of Grants into an onsite repository in December 2015. Numerous mine exploratory boreholes were also plugged. The repository was capped with onsite soils, graded, seeded, and mulched. Final construction cost was \$766,000.

Again using BLM grant funds, the Spencer Uranium Mine near Grants was also reclaimed, with the work substantially complete in December 2015. The main shaft for the mine had captured storm flows on the alluvial fan on which it was constructed, forming a large arroyo that was progressively headcutting upstream as well as collapsing the shaft's concrete collar and undermining the headframe. To permanently seal the shaft after removal of the steel headframe, a four-foot thick reinforced concrete plug was placed over a polyurethane foam base six and a half foot thick. The foam sealed the voids in the upper portion of the shaft with lightweight material and created a base for the heavier concrete plug placed over it. Onsite uranium mine waste was placed into an onsite waste repository in the cavity created by the headcutting arroyo in order to minimize excavation. To recreate the original alluvial fan, the site was carefully graded and several rock sills placed across the disturbed area for grade control. Final construction costs were \$563,000. The designer, Oxbow Ecological Engineering, and constructor, Duran Bokich Enterprises, will be awarded a N.M. Mining and Minerals Division Excellence in Reclamation award for their work on this project.

A major accomplishment for the Program, in addition to its completed construction projects, was hosting in conjunction with the Navajo abandoned mine land program the National Association of Abandoned Mine Land Programs 2015 conference in Santa Fe. Staff from both programs worked to prepare and to host in September 2015 over 350 people from around the nation and a few from Great Britain.

STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

Program Highlights (Continued)

AMLPLP continues to develop abandoned mine safeguarding and reclamation projects throughout the state, including Cookes Peak, Madrid, Bingham Hansonburg, and Vermejo Park Ranch.

The Coal Mine Reclamation Program (CMRP) is responsible for regulating coal mines on all federal, state and private lands within New Mexico, with the exception of Indian lands. CMRP's mandate is to protect the general public, adjacent landowners and the environment from the effects of mining. CMRP oversees more than 80,000 acres of permitted mine lands and nearly \$360 million in financial assurance. CMRP currently has eight coal mines under permit, although only three, Westmoreland Coal's San Juan Underground Mine and Peabody's Lee Ranch Surface Mine and El Segundo Surface Mine, are currently extracting coal. Chevron's McKinley, Ancho, and York Canyon Surface and Underground mines, as well as Westmoreland Coal's La Plata Mine, are passing through the minimum ten-year post reclamation bond liability period, during which the ability to support the approved post mine land use is demonstrated. Processing applications for liability bond release, upon demonstration of successful reclamation, is a large part of CMRP's current workload.

The Mine Registration, Reporting and Safeguarding Program (MRRSP) ensures decision-makers throughout New Mexico benefit from the valuable information compiled and disseminated through this program. Comprehensive information is provided on mineral resources, mine registration, reclamation and safeguarding efforts, legislation, and other MMD activities related to New Mexico's mineral extraction industry and mineral resources. Following three years of consecutively higher mining production values, calendar year 2015 total production value (compiled from mine operator annual reports) followed the worldwide trends of lower commodity prices, and led to a decline to \$2.5 billion – still the fourth highest annual mineral production value for the state. Although by statute production information is kept confidential, a public portal now provides real time information linked to the latest MMD database content: [MMD Online](#). The program prides itself on its responsiveness to questions received via telephone or email.

The Mining Act Reclamation Program (MARP) is responsible for regulating hard rock mines on all federal, state and private lands within New Mexico. MARP's mandate is to promote responsible utilization and reclamation of lands affected by exploration and mining. MARP oversees the reclamation of all exploration and extraction activities conducted at all mines and mills, excluding coal, potash and aggregate mines. MARP has permitted 563 mining and exploration projects encompassing over \$693 million in financial assurance. The overall disturbed acreage under permit with MARP is 26,130 acres. The number of acres reclaimed throughout the history of the Program (1994-2013) totals 6,961 acres.

MARP is committing time and resources to the development of remediation designs and planning to reclaim the Questa Mine and Tailings facility in Questa, NM. The site has been under a CERCLA (Comprehensive Environmental Response, Compensation, and Liability Act) action for several years. After the announcement of a permanent closure in June 2014, those plans now must be implemented. MARP will continue to commit time and resources to this project for a number of years. After a period when uranium mining seemed to be making a comeback, MARP now spends more time revisiting and developing the permits related to old, existing uranium mines. Some of these projects, such as the Mount Taylor Standby Project, have included a significant level of public participation. The public is interested in reclaiming these old uranium mines, and MARP has worked to develop guidelines for the

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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

Program Highlights (Continued)

reclamation of these types of facilities. Industry Interest and funding of new mining and exploration projects have shifted back to copper, molybdenum, and precious metals. These commodities' values are holding steady, while uranium values are declining. The large copper mines in the southwestern portion of the state have been experiencing some tough economic times, but continue to operate and expand. At the same time, the operators have implemented contemporaneous reclamation on mined areas that are no longer needed for mining, and reintroduced those areas into a productive post-mine land use. MARP continues to commit resources and time to monitoring reclamation activities and permit modifications to existing permits as these large operations grow and expand. New mine applications that are in progress include the Copper Flat Mine (copper) in Sierra County, and the Roca Honda Mine (uranium) in McKinley County.

State Parks. Continuing the legacy of the New Mexico State Parks Commission, established in 1933, the New Mexico State Parks Division (Division) has grown into a 35-park system that includes 19 lakes and nearly 197,000 surface acres of land and water. State parks can be found in 25 of New Mexico's 33 counties. New Mexicans and visitors to the Land of Enchantment want and deserve access to their natural and cultural resources for enrichment and to improve their quality of life.

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

As an enterprise agency, the Division is required to generate 69% of its operating budget through self-generated revenues, such as camping and admission fees, concession fees, other state/federal funds. In FY 16, State Parks revenues were at \$8,739,908 with a total of 5.2 million visitors to parks.

In FY16, \$4.3 million was spent on capital projects including infrastructure statewide. A new visitor center at Navajo Lake State Park was nearly complete by the end of the fiscal year. A new visitor center and comfort station was in process at Bluewater Lake State Park. A new campground and comfort station were completed at Oasis State Park. A trail system at Sugarite Canyon State Park was completed as well, providing a connected loop throughout the park.

The Division continued to research, review, and implement operation and administration efficiency measures during FY 16 such as:

- Planned and designed projects to address failing water and wastewater systems to include projects at Navajo Lake, Oasis and Bluewater Lake State Parks.
- Negotiating a new statewide lease for 9 Bureau of Reclamation properties.
- Partnering with other agencies to pool resources to include the NM Department of Tourism, the NM Department of Cultural Affairs, Children Youth and Families, NM Interstate Stream Commission, and the NM Department of Game and Fish.
- Negotiating transfer of Vietnam Veterans Memorial State Park to NM Department of Veterans Services as related to new federal cemetery.
- Reviewing rules to streamline processes and encourage efficiencies.

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ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
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JUNE 30, 2016

Program Highlights (Continued)

The Division has made significant progress during challenging times. For example, the Division has been instrumental in coordinating the effort to create a statewide Rio Grande Trail. The Division has critical planning efforts in place in conjunction with the Department for FY 17, to include continued filling of Division vacancies and budget monitoring, and will continue to work diligently to benefit and enrich the lives of park visitors.

Oil & Gas Conservation Program. The Division conducted 49,624 inspections of oil and gas wells and associated facilities in FY16, exceeding its performance target of 39,000. FY16 inspections exceeded the actual number of inspections for FY15 by 2,031 or 4.3%.

OCD plugged a total of 36 wells in FY16, which exceeded its performance target of 30 wells. The number of wells plugged in FY16 exceeded the number of wells plugged in FY15 (31). There is currently a waiting list of approximately 200 wells available for OCD to plug.

With respect to the work of the Engineering Bureau, the goal for administrative orders is to review, approve, and issue seventy-five (75%) percent of all administrative applications within thirty (30) days of their receipt. In FY16, the overall average turnaround time for all administrative orders issued was 31.55 days, and 61% of all administrative applications were issued within thirty (30) days of their receipt. The Division narrowly missed its target due to the large total application load, the difficulty of those applications, and incorporating and training a new engineer. In addition, the Engineering Bureau devoted significant time addressing the status of exempt aquifers under the state's primacy agreement with the EPA, at the request of the EPA, after said request was sent to multiple states. During FY16, 283 applications were evaluated--the most difficult of which were the 71 applications for salt water disposal wells which must ensure compliance with Safe Drinking Act requirements and development of new intervals for disposals which require new information; the most numerous of which were the 123 applications for non-standard locations.

With respect to the increase in the number of spills of oil, produced water and natural gas, it has been implied that this increase raises concerns about the effectiveness of OCD's well inspection program. An OCD inspection of a producing well or facility cannot result in a "prediction" that a leak or spill will occur. The vast majority of leaks and spills are spontaneous non-intentional discharges that occur, generally, as a result of equipment failure. In reality, an increased number of inspections should result in an increased number of detected leaks or spills. For various reasons, many leaks and spills are not reported to OCD, consequently, by conducting more inspections, more unreported spills and leaks are found. Taking this into account, the number of oil and gas well spills (releases) for FY16 was 1,465.

Finally, the Division continues to participate in projects related to the Carlsbad Brine well including maintenance of an early warning system and technical measurement of the proclivity of that cavern's collapse. In addition to the providing data analysis, monitoring and re-entry efforts, Division staff members provide technical guidance to other government entities involved in the project and participate in all of the committees that have been formed to plan for a successful resolution to the situation.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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Program Highlights (Continued)

Program Support. Program Support consists of the Office of the Secretary (OFS), as well as the administrative support functions (Legal, HR, Fiscal and IT). The purpose of the program is to support the Energy, Conservation and Management Division, Forestry Division, State Parks Division, Mining and Minerals Division, 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 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.

STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
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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 other 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 assets and a statement of activities. These statements should report all of the assets, liabilities, revenues, expenses, and gains and losses of the government.

Fiduciary activities whose resources are not available to finance the government's programs are excluded from the government-wide statements.

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.

GASB #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 GASB #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 two types of funds: governmental funds and agency funds.

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

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

Agency Funds. The agency funds are used to report assets held in trustee or agency capacity for others and therefore are not available to support Department programs. The reporting focus is upon assets and liabilities and employs accounting principles similar to proprietary funds. With the implementation of GASB #34, agency funds are not included with the governmental-type funds since these funds are not available to support the Department's programs. The Department's agency funds are the Parks and Recreation Division Boat Fund, Gross Receipts Tax Suspense Fund, Oil Disposition Holding Fund, and Water Quality Penalty Fund.

Budgetary Comparisons

In addition to the MD&A, GASB #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. As required by the Office of the State Auditor in 2 NMAC 2.2, the Statements of Revenues and Expenditures – Budget and Actual are also presented. This information is provided at the approved budget level to demonstrate compliance with legal requirements.

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

Notes to the Financial Statements

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

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

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, 2016. Total Department net position for fiscal year 2016 was \$104,769,579.

Unrestricted net position in Governmental Activities was \$(1,571,472) at the end of the fiscal year. Restricted net position including capital projects, debt service and special appropriations was \$39,429,597.

The balance of \$66,911,454 in net position represents those invested in capital assets, net of related debt (buildings, equipment, etc.)

**Table A-1
The Department's Net Position**

	FY 2016	FY 2015	Amount Change	Total % Change
Assets:				
Current and Other Assets	\$ 47,305,314	\$ 39,092,944	\$ 8,212,370	21%
Capital and Non-Current Assets	72,538,826	72,010,993	527,833	1%
Total Assets	<u>\$ 119,844,140</u>	<u>\$ 111,103,937</u>	<u>\$ 8,740,203</u>	8%
Liabilities:				
Current Liabilities	\$ 10,553,226	\$ 10,047,469	\$ 505,757	5%
Long-Term Liabilities	4,521,335	5,853,237	(1,331,902)	-23%
Total Liabilities	<u>15,074,561</u>	<u>15,900,706</u>	<u>(826,145)</u>	-5%
Net Position:				
Net Investment in				
Capital Assets	66,911,454	56,185,655	10,725,799	19%
Restricted	39,429,597	32,451,445	6,978,152	22%
Unrestricted	<u>(1,571,472)</u>	<u>6,566,131</u>	<u>(8,137,603)</u>	-124%
Total Net Position	<u>104,769,579</u>	<u>95,203,231</u>	<u>9,566,348</u>	10%
Total Liabilities and Net Position	<u>\$ 119,844,140</u>	<u>\$ 111,103,937</u>	<u>\$ 8,740,203</u>	8%

The Department's net position increased \$9,566,348 over the course of this fiscal year's operations. The following financial information is a comparison of net position for 2016 and 2015.

The total assets consist of cash and cash equivalents, investment in the State Treasurer's General Fund Investment Pool, receivables from the federal government for grants, receivables from other state agencies, amount due from fiduciary fund, other receivables and capital assets (net of accumulated depreciation). Total liabilities consist of accrued interest payable, accounts payable, amounts due to fiduciary funds, 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.

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Financial Analysis of the Department as a Whole (Continued)

The variances consist of:

Total assets. The variance of current and other assets is due to the fact that cash, cash equivalents and investment in the State Treasurer's General Fund Investment Pool increased by \$5,916,752 from fiscal year 2015 as \$11.2 million was received from Executive Orders for the Emergency Fire Disaster Fund in fiscal year 2016 and only \$1.5 million was received in fiscal year 2015. Also there was an increase in net receivables of \$2,295,568 from fiscal year 2015 due to a \$2.2 million increase in monies due from the federal government at year end. Net capital assets increased from the fiscal year 2015 stated amount by \$527,833, partly due to the completion of several project in process in fiscal year 2016.

Total liabilities. In current liabilities, a major factor contributing to the variance was a decrease in the amount of current portion of long-term obligations, which decreased by \$577,280.

Total net position. The net position for the Department increased from 2015 by \$9,566,348. The Department's total revenue increased by approximately 14%, from \$66,858,009 to \$76,188,769. The Department's total expenses increased by approximately 2%, from \$66,458,740 to \$67,594,302.

Changes in Net Position

The Department's change in net position for fiscal year 2016 was an increase of \$9,566,348 (see Table A-2). A significant portion, thirty-eight percent (38%), of the Department's revenue comes from State General Fund Appropriations. Thirty-three percent (27%) comes from federal grant funds, thirteen percent (12%) comes from gross receipts tax and seven percent (7%) comes from charges for services.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

Changes in Net Position (Continued)

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

	<u>FY 2016</u>	<u>FY 2015</u>	<u>Amount Change</u>	<u>Total % Change</u>
Revenues:				
Program Revenues:				
Charges for Services	\$ 5,251,222	\$ 4,791,194	\$ 460,028	9.6%
Operating Grants and Contributions	<u>20,437,944</u>	<u>22,755,914</u>	<u>(2,317,970)</u>	-10%
Total Program Revenues	25,689,166	27,547,108	(1,857,942)	-7%
General Revenues:				
Appropriations, Net of Reversions	29,168,545	17,503,804	11,664,741	67%
Interest	31,820	23,389	8,431	36%
Other State Funds	1,169,663	1,139,226	30,437	3%
Gross Receipts Tax	8,970,196	8,763,412	206,784	2%
Conservation Tax	2,704,402	4,815,097	(2,110,695)	-44%
Gasoline Tax	196,593	195,636	957	0%
Bond Proceeds - Severance Tax	6,758,920	4,781,914	1,977,006	41%
Other	<u>1,499,464</u>	<u>2,088,423</u>	<u>(588,959)</u>	-28%
Total General Revenues	<u>50,499,603</u>	<u>39,310,901</u>	<u>11,188,702</u>	28%
Total Revenues	76,188,769	66,858,009	9,330,760	14%
Expenses:				
Natural Resources and Recreation	67,594,302	66,458,740	1,135,562	2%
Interagency Transfers, Net	<u>(971,881)</u>	<u>694,240</u>	<u>(1,666,121)</u>	-240%
Total Expenses	<u>66,622,421</u>	<u>67,152,980</u>	<u>(530,559)</u>	-0.8%
CHANGE IN NET POSITION	9,566,348	(294,971)	(9,861,319)	3343%
Net Position - Beginning of Year	<u>95,203,231</u>	<u>95,498,202</u>	<u>(294,971)</u>	0%
NET POSITION - END OF YEAR	<u>\$ 104,769,579</u>	<u>\$ 95,203,231</u>	<u>\$ 9,566,348</u>	10.0%

STATE OF NEW MEXICO
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Changes in Net Position (Continued)

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 \$5,251,222, which include park admissions, overnight camping, concessionaire income, license and permit sales, and land and shelter rentals.

Total Expenses. The expenses consist of Personal 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 \$5,638,337, which is mainly comprised of adjustments made for depreciation, capital outlay, compensated absences and debt service.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

Governmental Activities by Program (Continued)

**Table A-3
Governmental Activities by Program**

Program	Expenses	Percentage Spent by Program
Renewable Energy & Energy Efficiency	\$ 6,651,613	11%
Forestry & Fire Disasters	16,100,947	26%
Mine Reclamation	5,571,201	9%
Oil and Gas Conservation	7,434,217	12%
State Parks	16,987,887	28%
Program Support	5,006,837	8%
Youth Conservation Corps	3,701,893	6%
	<u>\$ 61,454,595</u>	100%

Fund Balance

As the Department completed the year, its governmental funds reported a combined fund balance of \$39,467,991, which is \$6,964,650 higher than last year. There was a significant surplus of revenues over expenditures.

The ending fund balance of \$39 million is comprised of amounts restricted and committed. The restricted fund balance is \$33 million. \$6 million is categorized as committed.

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

The total fund balance of the Department's general fund increased by \$20 during the current fiscal year.

Besides the general fund, the other major funds were the Emergency Fire Disaster fund, State Parks, Oil Reclamation, Youth Conservation Corps, Debt Service, and the EMNRD Capital Projects GGRT fund. Changes in these fund balances from FY15 are as follows:

- The Emergency Fire Disaster fund increased by \$6,987,935.
- The State Parks fund increased by \$615,106.
- The Oil Reclamation fund decreased by \$1,406,627
- The Youth Conservation Corps fund increased by \$35,989.
- The Debt Service fund decreased by \$637,150.
- The Capital Projects GGRT fund increased by \$1,147,127.

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ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

General Fund Budgetary Highlights

The New Mexico State Legislature makes annual appropriations to the Department. Amendments to the appropriated budget require approval by the Budget Division of the Department of Finance and Administration with review by the Legislative Finance Committee.

Over the course of the year, the Department adjusts its budget as authorized in the Appropriations Act. The budget adjustments fall into four categories:

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

The Governor issued 15 executive orders for FY 2016 for emergency fire suppression activities in the amount of \$11,250,000.

Capital Assets and Debt Administration

At the end of fiscal year 2016, the Department has invested a total of \$158,264,613 in governmental-type activities in a variety of capital assets (fixed assets). This amount represents a net increase (including additions and deductions, excluding depreciations) of \$3,342,144, which is approximately a 2% increase over last fiscal year. The major increases in capital assets during the fiscal year were in the areas of machinery and equipment, projects in process and data processing equipment. 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.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

Capital Assets and Debt Administration (Continued)

**Table A-4
Department's Capital Assets**

	(Dollars in Millions)			
	FY 2016	FY 2015	Amount Change	Total % Change
Land	\$ 11.2	\$ 11.2	\$ -	0%
Land Improvements	28.9	28.0	0.9	3.2
Buildings and Improvements	79.6	79.6	-	-
Equipment and Machinery	14.2	14.5	(0.3)	(2.1)
Furniture and Fixtures	0.4	0.5	(0.1)	(20.0)
Vehicles and Automotive	11.4	9.2	2.2	23.9
Data Processing Equipment	1.3	1.3	-	-
Museum Acquisitions	0.5	0.5	-	-
Projects in Process	2.6	1.8	0.8	44.4
Easements and other Intangibles	8.2	8.2	-	-
Total Assets	<u>\$ 158.3</u>	<u>\$ 154.8</u>	<u>\$ 3.5</u>	2.3

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 \$85,725,787.

GASB #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 includes six outstanding bond issues. At the end of FY 2016, the amount outstanding on these obligations was \$5.6 million. Detailed information about the Department's long-term debt is presented in Note 9 to the financial statements.

Economic Factors and Next Year's Budget and Rates

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

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

The Department's operating budget for Fiscal Year 16 is \$68,959,800 and includes 492 full time equivalents (FTE).

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

Economic Factors and Next Year's Budget and Rates (Continued)

As required by the Accountability in Government Act, fiscal year 2015 was the 14th year the Department has submitted performance based and program budgets. The Department continues to work with the Legislative Finance Committee (LFC) and the State Budget Division to report and streamline measures that are meaningful and useful.

Contacting The Department's Financial Management

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

New Mexico Energy, Minerals and Natural Resources Department
Financial Services Bureau
1220 South Saint Francis Drive
Santa Fe, New Mexico 8750

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF NET POSITION
JUNE 30, 2016**

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 24,968
Investment in State Treasurer General Fund Investment Pool	33,622,348
Restricted Cash	1,611,224
Receivables:	
Federal Government	7,400,058
Due from Fiduciary Fund	81,951
Due from Other State Agencies	4,464,659
Other Receivables	<u>100,106</u>
Total Current Assets	<u>47,305,314</u>
NON-CURRENT ASSETS	
Intangible Assets	8,190,318
Capital Assets	150,074,295
Less: Accumulated Depreciation	<u>(85,725,787)</u>
Total Non-Current Assets	<u>72,538,826</u>
Total Assets	<u>\$ 119,844,140</u>

See accompanying Notes to Financial Statements.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2016**

Functions/Programs	Governmental Expenses	Program Revenue		Net Revenue (Expense) and Changes In Net Position
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
State Parks Program	\$ 18,970,311	\$ 5,220,053	\$ 2,783,929	\$ (10,966,329)
Healthy Forests Program	13,849,417	31,169	8,932,973	(4,885,275)
Oil & Gas Conservation Program	8,082,354	-	616,995	(7,465,359)
Fire Disasters	3,655,262	-	1,154,530	(2,500,732)
Mine Reclamation Program	6,056,915	-	4,530,564	(1,526,351)
Program Support	5,390,633	-	841,271	(4,549,362)
Conservation	4,024,635	-	-	(4,024,635)
Renewal Energy Program	7,231,519	-	1,577,682	(5,653,837)
Interest	315,018	-	-	(315,018)
Other	18,238	-	-	(18,238)
Program Expenses				
Total Governmental Activities	<u>\$ 67,594,302</u>	<u>\$ 5,251,222</u>	<u>\$ 20,437,944</u>	(41,905,136)
GENERAL REVENUES AND TRANSFERS				
				31,368,500
General Fund Appropriations				(2,199,955)
Reversions				31,820
Interest				1,169,663
Other State Funds				8,970,196
Gross Receipts Tax				2,704,402
Conservation Taxes				196,593
Gasoline Tax				6,758,920
Bond Proceeds - Severance Tax				971,881
Inter-Agency Transfers				1,499,464
Other Revenue				<u>51,471,484</u>
Total General Revenues and Transfers				
				9,566,348
CHANGE IN NET POSITION				
				<u>95,203,231</u>
Net Position - Beginning of Year				
				<u>\$ 104,769,579</u>
NET POSITION - END OF YEAR				

See accompanying Notes to Financial Statements.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
BALANCE SHEET – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2016**

	Major Funds			
	General Fund 19900	Emergency Fire Disaster Fund 21300	State Parks Fund 20010	Oil Reclamation Fund 31100
ASSETS				
Cash and Cash Equivalents	\$ 3,768	\$ -	\$ 21,200	\$ -
Investment in State Treasurer General Fund Investment Pool	-	9,464,762	4,851,037	6,281,385
Restricted Cash	-	-	-	-
Receivables:				
Federal Government	4,591,364	1,033,721	1,774,274	-
Due from Other Funds	20,075	1,712	4,461	3,385,534
Due from Fiduciary Fund	-	-	81,951	-
Due from Other State Agencies	112,910	-	195,810	671,861
Other Receivables	5,007	-	82,195	-
Total Assets	<u>\$ 4,733,124</u>	<u>\$ 10,500,195</u>	<u>\$ 7,010,928</u>	<u>\$ 10,338,780</u>
LIABILITIES				
Accounts Payable	\$ 1,684,362	\$ 460,123	\$ 952,484	\$ 119,298
Due to Other Funds	2,259,953	16,100	-	-
Due to State General Fund	17,466	-	-	-
Due to Other State Agencies	122,776	17,941	5,630	-
Due to Local Governments	70,068	757,841	16,920	-
Due to Federal Government	816	-	-	-
Accrued Payroll	576,522	172,574	404,911	109,093
Total Liabilities	<u>4,731,963</u>	<u>1,424,579</u>	<u>1,379,945</u>	<u>228,391</u>
FUND BALANCES				
Restricted	-	9,075,616	-	10,110,389
Committed	1,161	-	5,630,983	-
Total Fund Balances	<u>1,161</u>	<u>9,075,616</u>	<u>5,630,983</u>	<u>10,110,389</u>
Total Liabilities and Fund Balances	<u>\$ 4,733,124</u>	<u>\$ 10,500,195</u>	<u>\$ 7,010,928</u>	<u>\$ 10,338,780</u>

See accompanying Notes to Financial Statements.

Major Funds

Youth Conservation Corps 01400	Debt Service Fund 30000	EMNRD Capital Projects GGRT Fund 64600	EMNRD Capital Projects - STB 89200	Other Governmental Funds	Total Governmental
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,968
1,730,424	13,918	4,780,795	-	6,500,027	33,622,348
-	1,611,224	-	-	-	1,611,224
-	-	-	-	699	7,400,058
-	-	-	-	33,211	3,444,993
-	-	-	-	-	81,951
656,713	-	919,271	1,873,301	34,793	4,464,659
-	-	301	-	12,603	100,106
<u>\$ 2,387,137</u>	<u>\$ 1,625,142</u>	<u>\$ 5,700,367</u>	<u>\$ 1,873,301</u>	<u>\$ 6,581,333</u>	<u>\$ 50,750,307</u>
\$ 1,093,633	\$ -	\$ 307,594	\$ 703,218	\$ 154,348	\$ 5,475,060
-	-	-	1,168,841	99	3,444,993
-	-	-	-	-	17,466
-	-	-	1,242	1,669	149,258
39,159	-	-	-	2,917	886,905
-	-	-	-	-	816
6,226	-	12,635	-	25,857	1,307,818
<u>1,139,018</u>	<u>-</u>	<u>320,229</u>	<u>1,873,301</u>	<u>184,890</u>	<u>11,282,316</u>
1,248,119	1,625,142	5,380,138	-	5,927,922	33,367,326
-	-	-	-	468,521	6,100,665
<u>1,248,119</u>	<u>1,625,142</u>	<u>5,380,138</u>	<u>-</u>	<u>6,396,443</u>	<u>39,467,991</u>
<u>\$ 2,387,137</u>	<u>\$ 1,625,142</u>	<u>\$ 5,700,367</u>	<u>\$ 1,873,301</u>	<u>\$ 6,581,333</u>	<u>\$ 50,750,307</u>

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2016**

Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	\$	39,467,991
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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 is		158,264,613
Accumulated Depreciation is		(85,725,787)
Total Capital Assets		72,538,826

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:

Loan and Bonds Payable		(5,627,372)
Accrued Interest Payable		(38,394)
Compensated Absences Payable		(1,571,472)
Total Long-Term and Other Liabilities		(7,237,238)

Net Position of Governmental Activities (Statement of Net Position)	\$	104,769,579
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STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2016

	Major Funds			
	General Fund 19900	Emergency Fire Disaster Fund 21300	State Parks Fund 20010	Oil Reclamation Fund 31100
REVENUES				
Boating Fees	\$ -	\$ -	\$ 277,292	\$ -
Interest	-	115	-	-
Other State Funds	125,000	-	-	-
Park Admissions	30,269	-	1,418,656	-
Lease and Rental Income	900	-	3,125,338	-
Federal Funds	16,494,475	1,154,530	2,783,929	-
Concession Income	-	-	398,767	-
Gross Receipts Tax	-	-	-	-
Conservation Taxes	-	-	-	2,704,402
Gasoline Tax	-	-	-	-
Other	45,971	127,917	735,926	508,175
Total Revenues	<u>16,696,615</u>	<u>1,282,562</u>	<u>8,739,908</u>	<u>3,212,577</u>
EXPENDITURES				
Current:				
Renewable Energy Program	2,393,056	-	-	-
Healthy Forests Program	12,339,142	-	-	-
State Parks Program	-	-	15,517,637	-
Mine Reclamation Program	4,997,008	-	-	-
Oil & Gas Conservation Program	3,157,675	-	-	4,276,542
Program Support	5,006,837	-	-	-
Conservation	-	-	-	-
Fire Disasters	-	3,362,138	-	-
Capital Outlay	732,301	-	2,074,644	8,362
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Debt Service - Miscellaneous	-	-	-	-
Total Expenditures	<u>28,626,019</u>	<u>3,362,138</u>	<u>17,592,281</u>	<u>4,284,904</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(11,929,404)	(2,079,576)	(8,852,373)	(1,072,327)
OTHER FINANCING SOURCES (USES)				
Inter-Agency Transfers - State General Fund Appropriation:				
Regular	11,011,500	-	8,857,000	-
Special	-	11,250,000	-	-
Intra-Agency Transfers, Net	935,390	-	(476,990)	(334,300)
Inter-Agency Transfers - Reversions	(17,466)	(2,182,489)	-	-
Inter-Agency Transfers - Severance Tax	-	-	-	-
Inter-Agency Transfers In - Other	-	-	1,031,841	-
Inter-Agency Transfers Out - Other	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	55,628	-
Total Other Financing Sources (Uses)	<u>11,929,424</u>	<u>9,067,511</u>	<u>9,467,479</u>	<u>(334,300)</u>
NET CHANGE IN FUND BALANCES	20	6,987,935	615,106	(1,406,627)
Fund Balances - Beginning of Year	<u>1,141</u>	<u>2,087,681</u>	<u>5,015,877</u>	<u>11,517,016</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,161</u>	<u>\$ 9,075,616</u>	<u>\$ 5,630,983</u>	<u>\$ 10,110,389</u>

Youth Conservation Corps 01400	Debt Service Fund 30000	EMNRD Capital Projects GGRT Fund 64600	EMNRD Capital Projects - STB 89200	Other Governmental Funds	Total Governmental
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,292
-	20,941	-	-	10,764	31,820
-	-	-	-	1,044,663	1,169,663
-	-	-	-	-	1,448,925
-	-	-	-	-	3,126,238
-	-	-	-	5,010	20,437,944
-	-	-	-	-	398,767
3,737,882	-	5,232,314	-	-	8,970,196
-	-	-	-	-	2,704,402
-	-	-	-	196,593	196,593
-	-	58,334	-	23,141	1,499,464
<u>3,737,882</u>	<u>20,941</u>	<u>5,290,648</u>	<u>-</u>	<u>1,280,171</u>	<u>40,261,304</u>
-	-	-	4,258,557	-	6,651,613
-	-	-	-	399,667	12,738,809
-	-	1,212,999	-	257,251	16,987,887
-	-	-	-	574,193	5,571,201
-	-	-	-	-	7,434,217
-	-	-	-	-	5,006,837
3,701,893	-	-	-	-	3,701,893
-	-	-	-	-	3,362,138
-	-	1,172,508	2,440,403	14,410	6,442,628
-	2,007,648	-	-	-	2,007,648
-	328,520	-	-	-	328,520
-	18,237	-	-	-	18,237
<u>3,701,893</u>	<u>2,354,405</u>	<u>2,385,507</u>	<u>6,698,960</u>	<u>1,245,521</u>	<u>70,251,628</u>
35,989	(2,333,464)	2,905,141	(6,698,960)	34,650	(29,990,324)
-	-	-	-	-	19,868,500
-	-	-	-	250,000	11,500,000
-	1,696,314	(1,758,014)	-	(62,400)	-
-	-	-	-	-	(2,199,955)
-	-	-	6,758,920	-	6,758,920
-	-	-	-	-	1,031,841
-	-	-	(59,960)	-	(59,960)
-	-	-	-	-	55,628
<u>-</u>	<u>1,696,314</u>	<u>(1,758,014)</u>	<u>6,698,960</u>	<u>187,600</u>	<u>36,954,974</u>
35,989	(637,150)	1,147,127	-	222,250	6,964,650
<u>1,212,130</u>	<u>2,262,292</u>	<u>4,233,011</u>	<u>-</u>	<u>6,174,193</u>	<u>32,503,341</u>
<u>\$ 1,248,119</u>	<u>\$ 1,625,142</u>	<u>\$ 5,380,138</u>	<u>\$ -</u>	<u>\$ 6,396,443</u>	<u>\$ 39,467,991</u>

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2016**

Net Changes in Fund Balances - Total Governmental Funds
(Statement of Revenues, Expenditures, and Changes in Fund Balances) \$ 6,964,650

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: 52,715

Repayment of bond and note principal is an expenditure in the Governmental Funds, but it reduces long-term liabilities in the Statement of Net Assets and does not affect the Statement of Activities. Bond and note payments during the current fiscal year were: 2,007,648

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: 13,502

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	6,442,628
Depreciation Expense	<u>(5,357,797)</u>
Excess of Depreciation Expense Over Capital Outlay	1,084,831

The Statement of Activities reports the loss on the sale of equipment, while the Statement of Revenues, Expenditures and Changes in Fund Balance reports the proceeds. The reconciling amount is the difference: (556,998)

Change in Net Position of Governmental Activities (Statement of Activities) \$ 9,566,348

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2016**

	GENERAL FUND-TOTAL			
	Budgeted Amounts		Actual Amounts	Variance From Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
REVENUES				
Charges for Services	\$ 27,400	\$ 27,400	\$ 31,169	\$ 3,769
Federal Funds	18,449,800	22,928,174	16,494,475	(6,433,699)
State General Fund Appropriation:				
Regular	11,011,500	11,011,500	11,011,500	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	125,000	125,000	128,905	3,905
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	1,086,900	1,086,900	966,690	(120,210)
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	30,250	42,082	11,832
Fund Balance	-	1,141	-	(1,141)
	<u>\$ 30,700,600</u>	<u>\$ 35,210,365</u>	28,674,821	<u>\$ (6,535,544)</u>
EXPENDITURES				
Personal Services and Benefits	\$15,742,400	\$17,129,171	16,330,527	\$ 798,644
Contractual Services	6,375,500	6,829,764	3,723,277	3,106,487
Other Costs	8,551,400	11,205,315	8,572,231	2,633,084
Other Financing Uses	31,300	46,115	31,300	14,815
	<u>\$ 30,700,600</u>	<u>\$ 35,210,365</u>	<u>28,657,335</u>	<u>\$ 6,553,030</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			17,486	
GAAP BASIS RECONCILIATION				
Reversions			(17,466)	
Reconciling Items			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 20</u>	

See accompanying Notes to Financial Statements.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016**

EMERGENCY FIRE DISASTER FUND				
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	1,154,530	1,154,530
State General Fund Appropriation:				
Regular	-	-	-	-
Special	11,250,000	11,250,000	11,250,000	-
Interest	-	-	115	115
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	127,917	127,917
Fund Balance	-	137,353	-	(137,353)
	<u>-\$ 11,250,000</u>	<u>\$ 11,387,353</u>	<u>12,532,562</u>	<u>\$ 1,145,209</u>
EXPENDITURES				
Personal Services and Benefits	\$ 1,600,000	\$ 1,683,747	888,866	\$ 794,881
Contractual Services	-	-	-	-
Other Costs	9,650,000	9,703,606	2,473,272	7,230,334
Other Financing Uses	-	-	-	-
	<u>\$ 11,250,000</u>	<u>\$ 11,387,353</u>	<u>3,362,138</u>	<u>\$ 8,025,215</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			9,170,424	
GAAP BASIS RECONCILIATION				
Reversions			(2,182,489)	
Timing Difference Related to Accounts Payable			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 6,987,935</u>	

See accompanying Notes to Financial Statements.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016**

	STATE PARKS			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ 4,420,900	\$ 4,420,900	5,544,470	\$ 1,123,570
Federal Funds	3,137,300	3,975,470	2,783,929	(1,191,541)
State General Fund Appropriation:				
Regular	8,857,000	8,857,000	8,857,000	-
Special			-	-
Interest			-	-
Other State Funds				-
Tax Revenue	300,000	300,000	288,987	(11,013)
Bond Proceeds			-	-
Other Financing Sources	1,000,000	1,000,000	1,031,841	31,841
Proceeds from Sale of Capital Assets	22,700	22,700	55,628	32,928
Other Income	129,200	129,200	122,516	(6,684)
Fund Balance	2,841,800	2,841,800	-	(2,841,800)
	<u>\$ 20,708,900</u>	<u>\$ 21,547,070</u>	18,684,371	<u>\$ (2,862,699)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 11,765,900	\$ 12,015,900	10,919,253	\$ 1,096,647
Contractual Services	115,000	594,400	394,596	199,804
Other Costs	8,328,000	8,436,770	6,278,426	2,158,344
Other Financing Uses	500,000	500,000	476,990	23,010
	<u>\$ 20,708,900</u>	<u>\$ 21,547,070</u>	18,069,265	<u>\$ 3,477,805</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			615,106	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing Difference Related to Accounts Payable			-	
NET CHANGE IN FUND BALANCE			<u>\$ 615,106</u>	

See accompanying Notes to Financial Statements.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016**

	OIL RECLAMATION FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	4,000,000	4,000,000	2,704,402	(1,295,598)
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	508,175	508,175
Fund Balance	4,571,300	4,571,300	-	(4,571,300)
	<u>4,571,300</u>	<u>4,571,300</u>	<u>-</u>	<u>(4,571,300)</u>
 Total Revenues	 <u>\$ 8,571,300</u>	 <u>\$ 8,571,300</u>	 3,212,577	 <u>\$ (5,358,723)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 3,428,800	\$ 3,428,800	2,914,183	\$ 514,617
Contractual Services	4,691,500	4,571,500	1,250,849	3,320,651
Other Costs	114,800	234,800	119,872	114,928
Other Financing Uses	336,200	336,200	334,300	1,900
	<u>336,200</u>	<u>336,200</u>	<u>334,300</u>	<u>1,900</u>
 Total Expenditures	 <u>\$ 8,571,300</u>	 <u>\$ 8,571,300</u>	 4,619,204	 <u>\$ 3,952,096</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			(1,406,627)	
GAAP BASIS RECONCILIATION				
Reversions				
Timing difference related to accounts payable			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ (1,406,627)</u>	

See accompanying Notes to Financial Statements.

**STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016**

YOUTH CONSERVATION CORPS				
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	3,800,000	3,800,000	3,737,882	(62,118)
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	875,800	875,800	-	(875,800)
	<u>875,800</u>	<u>875,800</u>	<u>-</u>	<u>(875,800)</u>
 Total Revenues	 <u>\$ 4,675,800</u>	 <u>\$ 4,675,800</u>	 3,737,882	 <u>\$ (937,918)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 170,700	\$ 170,700	170,342	\$ 358
Contractual Services	4,267,000	4,124,780	3,328,454	796,326
Other Costs	238,100	380,320	203,097	177,223
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>\$ 4,675,800</u>	 <u>\$ 4,675,800</u>	 3,701,893	 <u>\$ 973,907</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			35,989	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 35,989</u>	

See accompanying Notes to Financial Statements.

STATE OF NEW MEXICO
ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES – AGENCY FUNDS
JUNE 30, 2016

	Agency Funds
ASSETS	
Investments in State General Fund Investment Pool	\$ 266,984
Due from Other funds	-
Interest Receivable	-
Due from Other State Agencies	91,918
	91,918
Total Assets	\$ 358,902
LIABILITIES	
Accounts Payable	\$ -
Due to Other Funds	81,951
Due to Other State Agencies	195,000
Due to State General Fund	81,951
Deposits Held in Custody for Others	-
	-
Total Liabilities	\$ 358,902

See accompanying Notes to Financial Statements.

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 DEFINITION OF REPORTING ENTITY

On July 1, 1987, the Energy, Minerals, and Natural Resources Department (the Department) was formed by NMSA Section 95A-1 through 95A-7, 1978 Compilation. 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 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 Secretary has oversight responsibility.

Even though the Governor appoints the Department Secretary, the 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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTES TO FINANCIAL STATEMENTS
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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Reporting Entity (Continued)

Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

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

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

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

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

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

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTES TO FINANCIAL STATEMENTS
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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide and Fund Financial Statements (Continued)

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

Basis of Presentation – Fund Accounting

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

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

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

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

General Fund - Fund No. 19900 – The General Fund 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

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation – Fund Accounting (Continued)

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

Energy Conservation and Management Division

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

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

Oil Conservation Division

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

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

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation – Fund Accounting (Continued)

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 of the Department.

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

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

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

State Parks Division

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

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

Mining and Minerals Division

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

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JUNE 30, 2016**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation – Fund Accounting (Continued)

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

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

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

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

Multiple Divisions

ARRA Fund (89000) - The American Recovery and Reinvestment Act (ARRA) Fund is a special revenue fund that was administratively created by the Department of Finance and Administration for New Mexico state agencies to capture all financial activity related to the ARRA of 2009. This fund is non-reverting.

Office of the Secretary

Youth Conservation Corps (01400) - The Youth Conservation Corps (YCC) fund (non-reverting) was established in accordance with Section 9-5B-1, NMSA, 1978 Compilation, to provide a process to employ young persons in projects to conserve New Mexico's natural resources and provide community benefits of lasting value. The monies are received according to the Laws of 1994, Chapter 145, which states that, "A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the Energy, Minerals, and Natural Resources Department in an amount equal to 25% of the net receipts attributable to the governmental gross receipts tax. 40% of the distribution is appropriated to the Department to

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation – Fund Accounting (Continued)

implement the provisions of the New Mexico Youth Conservation Corps Act, and 60% of the distribution is appropriated to the Department for state park and recreation area capital improvements, including the costs of planning, engineering, design, construction, renovation, repair, equipment and furnishings.”

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

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

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

Capital Projects Fund (89200) - The Capital Projects Fund was established to track severance tax funded capital projects that were appropriated in Laws of 2010 and future years. This is a major fund of the Department.

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

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 1995A and 1995B Series bond issuances, 1996A and 1996B Series bond issuances, 1997A and 1997B Series bond issuances, 1998A and 1998B Series bond issuances and 2001 Series bond issuances. This is a major fund of the Department.

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

These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation – Fund Accounting (Continued)

Boat Suspense Fund (77300) - The Boat Suspense Fund (non-reverting) was established by Statute 66-12-6.1H NMSA 1978, Annotated. An excise tax is imposed upon the sale of every boat required to be registered in the state. All taxes collected under the provision of this section shall be paid to the State Treasurer for credit to the "boat suspense fund" hereby created. At the end of each month, the State Treasurer shall transfer 50% of the excise tax collections in the boat suspense fund to the Department, and the balance to the state general fund. The amounts transferred to the Department are appropriated for use by the Department for improvements and maintenance of lakes and boating facilities owned by the state and for administration and enforcement of the Boat Act.

Governmental Gross Receipts Tax Suspense Fund (77400) - The Governmental Gross Receipts Tax (GGRT) Suspense Fund (non-reverting) was established by Chapter 08, Laws of 1991. The Governmental Gross Receipts Tax Act, effective July 1, 1991, Section 7-9-4.1 NMSA 1978, states in pertinent part that "For the privilege of engaging in certain activities by governments, there is imposed on the State of New Mexico and any agency, institution, instrumentality or political subdivision... an excise tax of 5% of governmental gross receipts."

To account for the governmental gross receipts tax the agency must pay, the agency established the GGRT fund. Transferred to the fund from the operating fund, state parks fund and conservation planting revolving fund are monies that represent 5% of the collections for seedling sales and for admissions and campsite rentals at the various state parks. Payments of the governmental gross receipts tax to the TRD are effected through state warrants.

Oil Disposition Holding Fund (89100) - The Oil Disposition Holding Fund (non-reverting) was established by the Oil and Gas Proceeds Payment Act contained in sections 70-10-1 to 70-10-6 to hold funds until parties who have claim to these monies have been determined.

Water Quality Suspense Fund (40110) - The Water Quality Suspense Fund was established by statutes 74-6-1 through 74-6-17. This fund was established to account for penalties collected for the violation of the Water Quality Act. The Department is a pass through Agency and all penalties collected are transferred to the General Fund at DFA.

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The government-wide and fiduciary fund 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. Non-exchange 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 90 days).

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

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

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.

**STATE OF NEW MEXICO ENERGY, MINERALS,
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JUNE 30, 2016**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 20 for additional information about fund balances.

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

Budgets and Budgetary Accounting

The state Legislature makes annual appropriations to the Department. Annual appropriations lapse at fiscal year end unless otherwise specified in the legislation. Legal compliance is monitored through the establishment of a budget (modified accrual) and a financial control system that permits a budget to actual expenditure comparison. Expenditures may not legally exceed appropriations for each budget at the category level. Budgeted category amounts may be amended upon approval from the Budget Division of the State of New Mexico Department of Finance and Administration (DFA) within the limitations as specified in the General Appropriations Act.

The budgetary legal authorization to incur obligations is on a basis that differs from the basis of accounting required by accounting principles generally accepted in the United States of America (GAAP). Significant differences between the budgetary basis and GAAP include the following:

The budget is adopted on a modified accrual basis of accounting that is consistent with GAAP. This basis was implemented with the Laws of 2004, Chapter 114, Section 3, paragraph N and paragraph O. There remains a difference, however, between the budgetary basis and the GAAP presentation which is a result of receipts in prior years and payments made in the current year on outstanding prior year encumbrances. Budgetary comparisons presented in the financial statements include a reconciliation to GAAP.

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Modified Accrual

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

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 per 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:

Land improvements	20
Buildings and building improvements	25
Furniture and equipment	5 - 10
Vehicles	5

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. Museum acquisitions are considered inexhaustible assets and therefore are not depreciated.

Compensated Absences

The Department accounts for the accumulated vacation leave on the accrual basis. Accrued vacation up to 240 hours is recorded in the Statement of Net Assets 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 Assets 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

**STATE OF NEW MEXICO ENERGY, MINERALS,
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JUNE 30, 2016**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

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, 2016, and includes direct and incremental salary related payments, such as the employees' share of social security taxes.

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.

Use of Restricted Resources

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the Department'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 Department's policy to spend committed resources first.

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, 2016.

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, 2016.

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.

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position (Continued)

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.

Pensions

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27*. This Statement improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards governing accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

In January 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Compliant with the requirements of Government Accounting Standards Board Statement No.68 and No.71, the State of New Mexico has implemented the standards for the 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). Overall, the total pension liability exceeds Plan net position resulting in a Net pension liability. The State has determined the State's share of the net pension liability to be a liability of the State as a whole, rather than any agency or department of the State and 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.

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTES TO FINANCIAL STATEMENTS
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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pensions (Continued)

Information concerning the net pension liability, pension expense, and pension-related deferred inflows and outflows of resources of the primary government will be contained in the General Fund and the CAFR and will be available, when issued, from the Office of State Controller, Room 166, Bataan Memorial Building, 407 Galisteo Street, Santa Fe, New Mexico, 87501.

NOTE 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.

NOTE 4 STATE GENERAL FUND INVESTMENT POOL

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

Agency claims against the SGFIP and fiduciary resources held at STO to fulfill those claims were not reconciled from the inception of SHARE (the State's centralized accounting system), in July 2006 through January 2013, which caused uncertainty as to the validity of the claims and the ability of fiduciary resources to fulfill those claims. As a result of business process and systems configuration changes made during the Cash Management Remediation Project Phase I, the Department of Finance and Administration's Financial Control division began reconciling transactional activity reported by the State's fiscal agent bank to the SHARE general ledger on a point-forward basis beginning February 1, 2013. In March 2015, the Financial Control Division implemented a reconciliation process that compares statewide agency claims against the resources held in the SGFIP at STO. This process is known as the claims to resources reconciliation.

The State Controller indicated on August 8, 2016 that calculated difference between resources maintained by STO and the agency claims has remained stable and within a narrow and acceptable range (< \$200k standard deviation) over the last twelve months; resources are sufficient to cover claims and there is no need to adjust any specific business unit claim on the SGFIP and that all claims will be honored at face value.

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NOTE 4 STATE GENERAL FUND INVESTMENT POOL (CONTINUED)

The Department has established daily and monthly procedures that mitigate the risk of misstatement of the Department's balances within the Pool. In addition, as required by Section 6-5-2.1 (J) NMSA 1978, DFA/FCD is to complete, on a monthly basis, reconciliation with the balances and accounts kept by the state treasurer and adopt and promulgate rules regarding reconciliation for state agencies.

NOTE 5 INTEREST IN THE STATE GENERAL FUND INVESTMENT POOL

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

At June 30, 2016, the Department had the following invested in the State General Fund Investment Pool:

Governmental Funds - State General Fund Investment Pool	\$	33,622,348
Fiduciary Funds	\$	266,984

Interest Rate Risk

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

Credit Risk

The New Mexico State Treasurer pools are not rated. For additional GASB 40 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, 2016.

NOTE 6 CASH DEPOSIT ACCOUNTS AND INVESTMENTS

Cash, other than petty cash, is deposited by the Department into its accounts with the State Treasurer and is pooled and invested by the State Treasurer. The Department is required by statute to deposit any money received into the State Treasury. The State Treasurer issues separate financial statements, which disclose the collateral pledged to secure these deposits, the categories of risk involved, and the market value of purchased investments, which may differ from the cash deposited by the Department.

Other bank accounts are used by the Department to deposit revenue from its various locations in order to transfer the funds into its accounts with the State Treasurer. The Department's investments are held by agents of the Department in the Department's name.

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NOTE 6 CASH DEPOSIT ACCOUNTS AND INVESTMENTS (CONTINUED)

All funds deposited at financial institutions were fully insured by the Federal Deposit Insurance Corporation up to \$250,000 at June 30, 2016.

Account Name	Account Number	Type	Balances, June 30, 2016
General Fund:			
Operating Fund	199-521	State Treasury Account	\$ -
Petty Cash	N/A	Petty cash accounts	2,650
Other Cash	N/A	Other Cash Accounts	1,118
Special Revenue Funds:			
State Parks	2001-521	State Treasury Account	4,851,037
Motor Boat Fuel Tax Fund	309-521	State Treasury Account	413,696
Emergency Fire Disaster Fund	213-521	State Treasury Account	9,464,762
Oil Reclamation Fund	311-521	State Treasury Account	6,281,385
Conservation Planting Revolving Fund	321-521	State Treasury Account	56,872
Forest Land Protection Fund	322-521	State Treasury Account	1,321
Petroleum Violation Escrow Funds - Stripper Well	316-521	State Treasury Account	12,026
Surface Mining Permit Fees	319-521	State Treasury Account	154,035
Surface Mining Penalty Fund	320-521	State Treasury Account	7,865
	401-521	State Treasury Account	213,478
Abandoned Mine Reclamation Fund	656-521	State Treasury Account	4,726,519
NM Mining Act Fund	566-621	State Treasury Account	130,145
NM Youth Conservation Corps	014-522	State Treasury Account	1,730,424
NM Mining Act Penalty Fund	731-521	State Treasury Account	77,275
Energy Efficiency Assessment Fund	2015-521	State Treasury Account	134,216
Inmate Workcamp Fund	956-521	State Treasury Account	370,148
General Fund Capital Outlay	931-521	State Treasury Account	202,431
Bank Accounts (see Schedule 2)	Various	Various	1,500
Other Cash	N/A	Other Cash Accounts	2,500
Petty Cash	N/A	Petty Cash Accounts	17,200
Capital Projects Funds:			
Capital Projects GGRT	646-521	State Treasury Account	4,780,795
Debt Service Funds:			
Debt Service	300-521	State Treasury Account	13,918
NM Finance Authority	N/A	Bank Accounts	884
Bonds 1997A & 1997B issuance	N/A	Repurchase Agreement	356,149
Bonds 1998A & 1998B issuance	N/A	Repurchase Agreement	367,644
Bonds 2000A & 2000B issuance	N/A	Repurchase Agreement	372,917
Bonds 2003	N/A	Repurchase Agreement	513,630
Governmental Funds Cash and Cash Equivalents			35,258,540

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 6 CASH DEPOSIT ACCOUNTS AND INVESTMENTS (CONTINUED)

Account Name	Account Number	Type	Balances, June 30, 2016
Agency Funds:			
Water Quality Penalty Fund	401-521	State Treasury Account	\$ 195,000
Boat Suspense Fund	773-521	State Treasury Account	71,984
Oil Disposition Holding Fund	891-521	State Treasury Account	-
Agency funds cash			<u>266,984</u>
Total Cash and Cash Equivalents			<u><u>\$ 35,525,524</u></u>

Repurchase Agreements are held in reserve bank accounts at New Mexico Finance Authority for the 1997, 1998, 2000 and 2003 Series bonds received from the New Mexico Finance Authority.

Cash balances at June 30, 2016 consisted of cash invested with and confirmed by the State Treasurer. In general, state statutes require that all deposits held by the State Treasurer be collateralized at a minimum level of 50%. The State Treasurer is in compliance with this requirement. 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 2 – Schedules of Cash Accounts.) All pledged securities for the Department are held in the name of the New Mexico State Treasurer by the Federal Home Loan Bank of Dallas Texas, an independent custodian.

Custodial credit risk is the risk that, in the event of failure of the counterparty, the Department will not be able to recover the value of its cash that is in the possession of an outside party. The Department's cash balance of \$25,582 is fully insured by the Federal Deposit Insurance Corporation. The Department's repurchase agreements held by the New Mexico Finance Authority (NMFA) are invested by NMFA in short-term treasury bills.

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 7 CAPITAL ASSETS

A summary of changes in capital assets follows:

Governmental-type Activities	Balance, June 30, 2015	Additions	Deletions	Adjust./ Reclass.	Balance, June 30, 2016
Buildings and Improvements	\$ 79,628,755	\$ 130,427	\$ (1,669,437)	\$ 1,475,657	\$ 79,565,402
Data Processing Equipment	1,329,351	89,058	(130,591)	-	1,287,818
Equipment and Machinery	14,505,742	260,196	(644,490)	35,329	14,156,777
Furniture and Fixtures	466,317	-	(33,359)	-	432,958
Land Improvements	28,041,191	-	(158,885)	1,034,940	28,917,246
Vehicles and Automotive	9,208,661	2,569,890	(413,028)	-	11,365,523
Intangibles	21,000	-	-	-	21,000
Total	<u>133,201,017</u>	<u>3,049,571</u>	<u>(3,049,790)</u>	<u>2,545,926</u>	<u>135,746,724</u>
Accumulated depreciation:					
Buildings and Improvements	(42,667,901)	(2,794,810)	1,202,806	-	(44,259,905)
Data Processing Equipment	(925,887)	(144,051)	124,545	-	(945,393)
Equipment and Machinery	(11,702,575)	(547,018)	634,301	-	(11,615,292)
Furniture and Fixtures	(441,725)	(6,879)	33,359	-	(415,245)
Land Improvements	(19,695,639)	(1,009,620)	153,447	-	(20,551,812)
Vehicles and Automotive	(7,495,166)	(855,419)	413,028	-	(7,937,557)
Intangibles	(583)	-	-	-	(583)
Total Accumulated Depreciation	<u>(82,929,476)</u>	<u>(5,357,797)</u>	<u>2,561,486</u>	<u>-</u>	<u>(85,725,787)</u>
Assets Not Being Depreciated:					
Projects in Progress	1,805,249	3,393,057	(68,694)	(2,545,926)	2,583,686
Library and Museum	537,131	-	-	-	537,131
Land	11,227,754	-	-	-	11,227,754
Intangibles - Easements	8,169,318	-	-	-	8,169,318
Total	<u>21,739,452</u>	<u>3,393,057</u>	<u>(68,694)</u>	<u>(2,545,926)</u>	<u>22,517,889</u>
Net Total	<u>\$ 72,010,993</u>	<u>\$ 1,084,831</u>	<u>\$ (556,998)</u>	<u>\$ -</u>	<u>\$ 72,538,826</u>

Depreciation expense was charged to governmental function as follows:

Renewable Energy Program	\$ 579,906
Healthy Forests Program	1,110,608
State Parks Program	1,481,054
Mine Reclamation Program	485,714
Oil & Gas Conservation Program	648,137
Program Support	436,511
Conservation	322,742
Fire Disasters	293,125
Total	<u>\$ 5,357,797</u>

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NOTE 8 REVERSION OF FUNDS

In accordance with statute Section 6-5-10(A) NMSA 1978, unrestricted fund balances in reverting funds and accounts as reflected in the central accounting system as of June 30 shall revert. A total of \$17,466 is payable at June 30, 2016 to the State General Fund and due by September 30, 2016. 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	\$ 17,466	2016
Special Revenue Fund - Emergency Fire Disaster	2,182,489	2016
Total Governmental Funds	\$ 2,199,955	

Of these reversion amounts due to the State General Fund for the year ended June 30, 2016, \$17,466 was paid on September 26, 2016. The current year reversions due to the State General Fund as of June 30, 2016 were as follows:

General Fund	\$ 17,466
Special Revenue Fund - Emergency Fire Disaster	-
Total Governmental Funds	\$ 17,466

NOTE 9 LONG-TERM DEBT

The changes to long-term debt are as follows:

	Balance, June 30, 2015	Increase	(Decrease)	Balance, June 30, 2016	Amounts Due Within One Year
Compensated Absences	\$ 1,624,187	\$ 1,467,239	\$ (1,519,954)	\$ 1,571,472	\$ 1,247,139
Bonds Issued, 1996A & 1996B	25,451	-	(25,451)	-	-
Bonds Issued, 1997A & 1997B	705,664	-	(344,884)	360,780	360,780
Bonds Issued, 1998A & 1998B	1,075,698	-	(340,961)	734,737	356,890
Bonds Issued, 2001	1,611,504	-	(293,629)	1,317,875	307,165
Bonds Issued, 1995A & 1996A	272,000	-	(272,000)	-	-
Bonds Issued, 2003	3,604,558	-	(390,578)	3,213,980	405,535
Bonds Issued, 2010 Equipment	340,145	-	(340,145)	-	-
Net Total	\$ 9,259,207	\$ 1,467,239	\$ (3,527,602)	\$ 7,198,844	\$ 2,677,509

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

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NOTE 9 LONG-TERM DEBT (CONTINUED)

During the 1997 fiscal year, Parks and Recreation Division issued series 1996A and 1996B Series bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, "State Park and Recreation Bond Act". These bonds were issued to provide for the acquiring, developing, operating and maintaining of state parks and recreation areas. Series 1996A was issued for \$3,510,000 and Series 1996B for \$390,000, with issuance costs of \$75,250. The 1996A bond series were paid off in Fiscal Year 2014. The 1996B bond series was paid off in Fiscal Year 2016. Interest expense for the current fiscal year was \$700.

During the 1998 fiscal year, Parks and Recreation Division issued series 1997A and 1997B Series bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, "State Park and Recreation Bond Act". These bonds were issued to provide for the acquiring, developing, operating and maintaining of state parks and recreation areas. Series 1997A was issued for \$4,245,000 and Series 1997B for \$471,667, with issuance costs of \$106,995. Parks and Recreation Division's share of governmental gross receipts tax is pledged to repay these bonds. Interest rates on the 1997 series bonds vary from 3 to 6%. The issuances require a reserve of \$352,885 to be maintained in the debt service fund. Interest expense for the current fiscal year was \$37,788. The current portion of long-term debt is \$380,106.

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

Year Ended June 30,	Principal	Interest	Total
Series A:			
2017	\$ 330,000	\$ 18,480	\$ 348,480
Total A Series	330,000	18,480	348,480
Series B:			
2017	30,780	846	31,626
Total B Series	30,780	846	31,626
Grand Total	<u>\$ 360,780</u>	<u>\$ 19,326</u>	<u>\$ 380,106</u>

During the 1999 fiscal year, Parks and Recreation Division issued series 1998A and 1998B Series bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, "State Park and Recreation Bond Act". These bonds were issued to provide for the acquiring, developing, operating and maintaining of state parks and recreation areas. Series 1998A was issued for \$4,530,000 and Series 1998B for \$503,334, with issuance costs of \$105,721. Parks and Recreation Division's share of governmental gross receipts tax is pledged to repay these bonds. Interest rates on the 1998 series bonds vary from 3 to 8%. The issuances require a reserve of \$364,275 to be maintained in the debt service fund. Interest expense for the current fiscal year was \$53,764. The current portion of long-term debt is \$393,683.

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 9 LONG-TERM DEBT (CONTINUED)

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

Year Ended June 30,	Principal	Interest	Total
Series A:			
2017	\$ 325,000	\$ 35,013	\$ 360,013
2018	345,000	18,113	363,113
Total A Series	670,000	53,126	723,126
Series B:			
2017	31,890	1,780	33,670
2018	32,847	903	33,750
Total B Series	64,737	2,683	67,420
Grand Total	\$ 734,737	\$ 55,809	\$ 790,546

During the 2001 fiscal year, Parks and Recreation Division issued series 2001 Series bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, "State Park and Recreation Bond Act". These bonds were issued to provide for the acquiring, developing, operating and maintaining of state parks and recreation areas. The 2001 Series was issued for \$4,825,403 with issuance costs of \$82,032. Parks and Recreation Division's share of governmental gross receipts tax is pledged to repay these bonds. Interest rate on the 2001 series bonds is 4.7%. The issuances require a reserve of \$369,501 to be maintained in the debt service fund. Interest expense for the current fiscal year was \$75,871. The current portion of long-term debt is \$369,500.

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

Year Ended June 30,	Principal	Interest	Total
2001 Series:			
2017	\$ 307,165	\$ 62,335	\$ 369,500
2018	321,479	48,021	369,500
2019	336,621	32,880	369,501
2020	352,610	16,890	369,500
Total	\$ 1,317,875	\$ 160,126	\$ 1,478,001

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 9 LONG-TERM DEBT (CONTINUED)

During the 2004 fiscal year, Parks and Recreation Division issued series 1995/1996 Series A bonds. These bonds were issued in accordance with 16-2-21 NMSA 1978, "State Park and Recreation Bond Act". These bonds refunded the debt on the 1995 Series A and 1996 Series A bonds. The 1995\1996 Series A were issued for \$5,215,000 with issuance costs of \$13,038. Parks and Recreation Division's share of governmental gross receipts tax is pledged to repay these bonds. Interest rate on the 1995\1996 Series A bonds is 4.4672%. Interest expense for the current fiscal year was \$10,149. The 1995/1996 Series A bonds were paid off in Fiscal Year 2016.

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 \$141,605. The current portion of long-term debt is \$533,197.

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

Year Ended June 30,	Principal	Interest	Total
2003 Series:			
2017	\$ 405,535	\$ 127,662	\$ 533,197
2018	421,553	112,698	534,251
2019	438,627	96,721	535,348
2020	456,832	79,658	536,490
2021	476,158	61,522	537,680
2022 - 2026	1,015,275	63,865	1,079,140
Total	<u>\$ 3,213,980</u>	<u>\$ 542,126</u>	<u>\$ 3,756,106</u>

During the 2010 fiscal year, Parks and Recreation Division issued Series 2010 bonds. These bonds were issued in accordance with 16-2-22 through 16-2-29 NMSA 1978, "State Park and Recreation Bond Act". These bonds were issued to provide for the purchase of heavy equipment to be used for the development, operations, and maintenance of state parks and recreation areas. The 2010 Series was issued for \$842,647 with issuance costs of \$12,453. Parks and Recreation Division's share of governmental gross receipts tax is pledged to repay these bonds. Interest rate on the 2010 Series bonds is 2.164%. Interest expense for the current fiscal year was \$8,640. The Series 2010 bonds were paid off in Fiscal Year 2016.

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NOTE 10 DUE FROM AND DUE TO OTHER FUNDS

Due from and due to other funds as of June 30, 2016 are as follows:

Amounts Due from Other Funds			Amounts Due to Other Funds		
Transfers to Fund Name	Fund No.	Amount	Transfers from - Fund Name	Fund No.	Amount
Governmental Funds:			Governmental Funds:		
General Fund	19900	\$ 20,075	General Fund	19900	\$ 2,235,417
State Parks	20010	81,951	General Fund	19902	24,536
State Parks	20012	4,461	Emergency Fire	21300	16,100
Emergency Fire	21300	1,712	Boat Suspense Fund	77300	81,951
Oil Reclamation Fund	31100	3,385,534	ARRA of 2009	89000	99
Inmate Work Camp	95600	<u>33,211</u>	STB Capital Outlay	89200	<u>1,168,841</u>
Total Governmental Funds		<u>\$ 3,526,944</u>	Total Governmental Funds		<u>\$ 3,526,944</u>

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

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 11 DUE FROM AND DUE TO OTHER STATE AGENCIES

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

Due to Other State Agencies	Fund No.	Amount	Due to Agency/Fund	Fund No.	Amount
Governmental Funds:			Governmental Funds:		
General Fund	19900	\$ 82	Corrections Dept.	90700	\$ 82
	19902	122,694	Dept. of Health	06104	11,148
			Dept. of Homeland Sec.	20054	31,101
			Environment Dept.	06400	65,444
			NM Public Regulation	55000	6,995
			Dept of Public Safety	12804	8,006
State Parks	20010	5,630	Dept. Of Transportation	20100	92
			Corrections Dept.	90700	5,538
Emergency Fire	21300	17,941	Corrections Dept.	90700	17,941
STB Capital Outlay	89200	1,242	Dept. of Finance & Admin.	11730	1,242
Inmate Work Camp	95600	1,669	Corrections Dept.	90700	1,669
Total Governmental Funds		<u>149,258</u>	Total Governmental Funds		<u>149,258</u>
Agency Funds:			Agency Funds:		
Water Quality Penalty Fund	40110	195,000	Dept. of Finance & Admin.	85300	276,951
Boat Suspense Fund	77300	81,951			
Total Agency Funds		<u>276,951</u>	Total Agency Funds		<u>276,951</u>
Total All Funds		<u>\$ 426,209</u>	Total All Funds		<u>\$ 426,209</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 11 DUE FROM AND DUE TO OTHER STATE AGENCIES (CONTINUED)

<u>Due from Other State Agencies</u>	<u>Fund No.</u>	<u>Amount</u>	<u>Due from Agency/Fund</u>	<u>Fund No.</u>	<u>Amount</u>
Governmental Funds:			Governmental Funds:		
YCC	01400	\$ 656,713	Taxation & Revenue Dept.	83200	\$ 656,713
General Fund	19900	8,500	Indian Affairs Dept.	04800	8,500
	19902	104,410	Department of Game & Fish Environment Dept.	19800 06400	100,939 3,471
State Parks	20010	99,874	Taxation & Revenue Dept.	82800	4,035
			Taxation & Revenue Dept.	82500	63,551
			Taxation & Revenue Dept.	81900	317
			NM Dept. of Transportation	20100	130
			Department of Game & Fish	19800	31,841
State Parks	20012	95,936	NM Dept. of Transportation	20100	95,936
Motor Boal Fuel Tax	30900	32,742	Taxation & Revenue Dept.	82800	32,742
Oil Reclamation Fund	31100	671,860	Taxation & Revenue Dept.	83300	671,860
Conservation Planting	32100	201	Taxation & Revenue Dept.	81900	201
Water Quality Permit Fees	40120	1,850	Environment Dept.	34100	1,850
Capital Projects-GGRT	64600	919,272	Taxation & Revenue Dept.	83200	929,272
STB Capital Projects	89200	1,873,301	Dept. of Finance & Admin.	10730	150,511
			Dept. of Finance & Admin.	11720	13,853
			Dept. of Finance & Admin.	11730	59,952
			Dept. of Finance & Admin.	20610	155,638
			Dept. of Finance & Admin.	20620	837,129
			Dept. of Finance & Admin.	50120	271,705
			Dept. of Finance & Admin.	50230	374,513
Total Governmental Funds		<u>4,464,659</u>	Total Governmental Funds		4,464,659
Agency Funds:			Agency Funds:		
Boat Suspense Fund	77300	91,918	Taxation & Revenue Dept.	82500	91,918
Total Agency Funds		<u>91,918</u>	Total Agency Funds		<u>91,918</u>
Total All Funds		<u>\$ 4,556,577</u>	Total All Funds		<u>\$ 4,556,577</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
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NOTE 12 TRANSFERS

Interagency and interfund transfers as of June 30, 2016 were as follows:

A - Intra-agency Transfers

	Agency/Fund	Transfers In	Transfers Out	Total
19900	General Fund	\$ 966,690	\$ (31,300)	\$ 935,390
20010	State Parks		(476,990)	(476,990)
30000	Debt Service	1,696,314		1,696,314
31100	Oil Reclamation	-	(334,300)	(334,300)
31900	Surface Mining Permit Fees		(18,500)	(18,500)
56600	NM Mining Act	-	(18,300)	(18,300)
64600	Cap Projects - GGRT		(1,758,014)	(1,758,014)
95600	Inmate Work Camp		(25,600)	(25,600)
	Total	<u>\$ 2,663,004</u>	<u>\$ (2,663,004)</u>	<u>\$ -</u>

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NOTE 12 TRANSFERS (CONTINUED)

B - Inter-agency Transfers

Agency/Fund	Transfers In	Transfers Out
19900 General Fund - Reg Appropriation	\$ 11,011,500	\$ -
85300 Dept. of Finance & Admin.	-	(11,011,500)
20010 State Parks	9,888,841	-
19800 Game & Fish	-	(531,841)
20010 Game & Fish	-	(500,000)
85300 Dept. of Finance & Admin.	-	(8,857,000)
21300 Emergency Fire Disaster	11,250,000	-
85300 Dept. of Finance & Admin.	-	(1,500,000)
85400 Dept. of Finance & Admin.	-	(9,750,000)
89200 Capital Projects - STB	6,758,920	(59,960)
10730 Dept. of Finance & Admin.	-	(195,247)
11720 Dept. of Finance & Admin.	-	(38,115)
11730 Dept. of Finance & Admin.	-	(236,332)
20610 Dept. of Finance & Admin.	-	(1,235,861)
20620 Dept. of Finance & Admin.	-	(2,967,054)
50120 Dept. of Finance & Admin.	-	(1,227,882)
50230 Dept. of Finance & Admin.	-	(858,429)
89200 Environment Department	59,960	-
93100 GF Capital Outlay	250,000	-
85300 Dept. of Finance & Admin.	-	(250,000)
	<u>\$ 39,219,221</u>	<u>\$ (39,219,221)</u>

NOTE 13 SPECIAL APPROPRIATIONS AND GOVERNOR'S EXECUTIVE ORDERS

The Governor issued executive orders during the 2016 fiscal year to fund the Emergency Fire Disaster Program (21300). Any unexpended or unencumbered amounts revert in the subsequent fiscal year. The Department requested and received \$11,250,000 during the 2016 fiscal year.

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NOTE 14 PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

Plan Description

Substantially all of the Departments full-time employees participate in a public employee retirement system authorized under the Public Employees' Retirement Act (Chapter 10, Article 11 NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost-sharing multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, P.O. Box 2123, Santa Fe, New Mexico 87504-2123. The report is also available on PERA's website at <http://www.pera.state.nm.us>.

Funding Policy

The contribution requirements of plan members and the Department are established in State statute under Chapter 10, Article 11 NMSA 1978. The requirements may be amended by acts of the legislature. The Department's contributions to PERA for the years ended June 30, 2016, 2015 and 2014 were \$3,299,813, \$3,203,789, and \$2,908,893, respectively, equal to the amount of the required contributions for each fiscal year.

NOTE 15 POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN

Plan Description

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

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

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**NOTE 15 POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

Plan Description (Continued)

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

Funding Policy

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

The employer, employee and retiree contributions are required to be remitted to the RHCA 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 RHCA 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 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, 2014, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2014, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, 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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**NOTE 15 POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

Funding Policy (Continued)

The Department's contributions to the RHCA for the years ended June 30, 2016, 2015 and 2014 were \$387,136, \$377,255, and \$350,690, respectively, which equal the required contributions for each year.

NOTE 16 OPERATING LEASE COMMITMENT

The Department leases certain equipment and premises under numerous operating leases. Leases are subject to future appropriation and as such are cancelable by the Department at the end of a fiscal year. Rental expense for the year ended June 30, 2016 was \$292,469.

The following is a schedule by years of future minimum lease payments required under operating leases that have initial or remaining non-cancelable terms in excess of one year as of June 30, 2016.

Year Ending June 30,	Amount
2017	\$ 179,997
2018	99,724
2019	33,935
2020	20,556
2021	10,364
Thereafter	10,364
Total	\$ 354,940

NOTE 17 LEASING ACTIVITIES

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

Year Ending December 31,	Amount
2017	\$ 66,081
2018	65,830
2019	27,804
2020	14,594
Total	\$ 174,309

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NOTE 18 CONTINGENT LIABILITIES (CLAIMS AND JUDGMENTS)

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

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

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

NOTE 19 RISK MANAGEMENT

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

The Department had no significant reductions in insurance coverage from coverage in the prior year. In the fiscal years ended June 30, 2016, 2015, and 2014, there were no settlements that exceeded insurance coverage.

NOTE 20 FUND BALANCE RESTRICTIONS

Per GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the following are the fund balance classifications. The Department's fund balances represent: 1) Restricted purposes, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, 2) Committed purposes, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches; 3) Assigned purposes, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. A summary of the nature and purpose of these reserves by fund type at June 30, 2016 follows:

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NOTE 20 FUND BALANCE RESTRICTIONS (CONTINUED)

Fund Name	Restricted	Committed
General Fund		
Oil and Gas Conservation Program	\$ -	\$ 1,161
Emergency Fire Disaster		
Fire Disaster	9,075,616	-
Abandoned Mine Reclamation		
Mine Reclamation Program	4,726,519	-
State Parks		
State Parks Program	-	5,630,983
Debt Service		
Debt Service Activity	1,625,142	-
Capital Projects - GGRT		
Capital Projects Activity	5,380,138	-
Motor Boat Fuel Tax		
State Parks Program	302,987	100,996
Oil Reclamation Fund		
Oil & Gas Conservation Program	10,110,389	-
Conservation Planting Revolving Fund		
Healthy Forests Program	41,033	-
Forest Land Protection		
Healthy Forests Program	1,321	-
Petroleum Violation Escrow-Stripper Well		
Renewable Energy Program	12,026	-
Surface Mining Permit Fees		
Mine Reclamation Program	-	152,197
New Mexico Mining Act Penalty		
Mine Reclamation Program	77,275	-
Surface Mining Penalty Fund		
Mine Reclamation Program	7,865	-
New Mexico Mining Act		
Mine Reclamation Program	115,423	-
Inmate Work Camp		
Healthy Forests Program	398,377	-
General Fund Capital Outlay		
State Parks Program	110,880	-
Energy Efficiency Assessment		
Renewable Energy Program	134,216	-
Youth Conservation Corps		
Conservation	1,248,119	-
Water Quality Permit Fees		
Conservation	-	215,328
	<u>-</u>	<u>215,328</u>
Total	<u>\$ 33,367,326</u>	<u>\$ 6,100,665</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
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STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

GENERAL FUND - ENERGY EFFICIENCY (RENEWABLE ENERGY)				
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts	Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	2,080,000	2,213,922	1,577,682	(636,240)
State General Fund Appropriation:				
Regular	813,900	813,900	813,900	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	30,250	30,313	63
Fund Balance	-	1,141	-	(1,141)
	<u>\$ 2,893,900</u>	<u>\$ 3,059,213</u>	<u>2,421,895</u>	<u>\$ (637,318)</u>
Total Revenues	<u>\$ 2,893,900</u>	<u>\$ 3,059,213</u>	<u>2,421,895</u>	<u>\$ (637,318)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 1,092,400	\$ 1,212,370	1,128,085	\$ 84,285
Contractual Services	374,800	366,500	227,621	138,879
Other Costs	1,426,700	1,480,343	1,065,048	415,295
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 2,893,900</u>	<u>\$ 3,059,213</u>	<u>2,420,754</u>	<u>\$ 638,459</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			1,141	
GAAP BASIS RECONCILIATION				
Reversions			(1,967)	
Timing difference related to accounts payable			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ (826)</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
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STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	GENERAL FUND - FORESTRY			
	Budgeted Amounts		Actual Amounts	Variance From Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
REVENUES				
Charges for Services	\$ 27,400	\$ 27,400	\$ 31,169	\$ 3,769
Federal Funds	8,346,100	12,146,100	8,927,963	(3,218,137)
State General Fund Appropriation:				
Regular	3,952,800	3,952,800	3,952,800	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	357	357
Fund Balance	-	-	-	-
	<u>\$ 12,326,300</u>	<u>\$ 16,126,300</u>	12,912,289	<u>\$ (3,214,011)</u>
Total Revenues	<u>\$ 12,326,300</u>	<u>\$ 16,126,300</u>	12,912,289	<u>\$ (3,214,011)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 5,499,200	\$ 6,718,500	6,321,050	\$ 397,450
Contractual Services	1,051,900	1,142,600	396,728	745,872
Other Costs	5,775,200	8,265,200	6,192,284	2,072,916
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 12,326,300</u>	<u>\$ 16,126,300</u>	12,910,062	<u>\$ 3,216,238</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			2,227	
GAAP BASIS RECONCILIATION				
Reversions			(2,225)	
Timing difference related to accounts payable			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 2</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

GENERAL FUND - MINE RECLAMATION PROGRAM				
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	6,854,800	6,899,252	4,530,564	(2,368,688)
State General Fund Appropriation:				
Regular	543,700	543,700	543,700	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	96,900	96,900	-	(96,900)
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	7	7
Fund Balance	-	-	-	-
	<u>\$ 7,495,400</u>	<u>\$ 7,539,852</u>	5,074,271	<u>\$ (2,465,581)</u>
Total Revenues	<u>\$ 7,495,400</u>	<u>\$ 7,539,852</u>	5,074,271	<u>\$ (2,465,581)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 2,507,100	\$ 2,490,200	2,274,694	\$ 215,506
Contractual Services	4,689,600	4,690,100	2,527,702	2,162,398
Other Costs	298,700	359,552	269,681	89,871
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 7,495,400</u>	<u>\$ 7,539,852</u>	5,072,077	<u>\$ 2,467,775</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			2,194	
GAAP BASIS RECONCILIATION				
Reversions			(2,194)	
Timing difference related to accounts payable			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

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BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

GENERAL FUND - VOLUNTARY COMPLIANCE (OIL & GAS CONS.)				
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	285,400	785,400	616,995	(168,405)
State General Fund Appropriation:	-	-	-	-
Regular	2,632,700	2,632,700	2,632,600	(100)
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	3,905	3,905
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	2,745	2,745
Fund Balance	-	-	-	-
	<u>\$ 2,918,100</u>	<u>\$ 3,418,100</u>	3,256,245	<u>\$ (161,855)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 2,109,300	\$ 2,173,701	2,127,650	\$ 46,051
Contractual Services	105,600	476,964	417,801	59,163
Other Costs	671,900	721,320	670,838	50,482
Other Financing Uses	31,300	46,115	31,300	14,815
	<u>\$ 2,918,100</u>	<u>\$ 3,418,100</u>	<u>3,247,589</u>	<u>\$ 170,511</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			8,656	
GAAP BASIS RECONCILIATION				
Reversions			(8,651)	
Timing difference related to accounts payable			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 5</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
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YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	GENERAL FUND - PROGRAM SUPPORT			
	Budgeted Amounts		Actual Amounts	Variance From Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	883,500	883,500	841,271	(42,229)
State General Fund Appropriation:				
Regular	3,068,400	3,068,400	3,068,500	100
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	125,000	125,000	125,000	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	990,000	990,000	966,690	(23,310)
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	8,660	8,660
Fund Balance	-	-	-	-
	<u>\$ 5,066,900</u>	<u>\$ 5,066,900</u>	5,010,121	<u>\$ (56,779)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 4,534,400	\$ 4,534,400	4,479,048	\$ 55,352
Contractual Services	153,600	153,600	153,425	175
Other Costs	378,900	378,900	374,380	4,520
Other Financing Uses	-	-	-	-
	<u>\$ 5,066,900</u>	<u>\$ 5,066,900</u>	<u>5,006,853</u>	<u>\$ 60,047</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			3,268	
GAAP BASIS RECONCILIATION				
Reversions			(2,429)	
Timing difference related to accounts payable			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 839</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
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STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
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	DEBT SERVICE FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	20,941	20,941
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	2,365,000	2,365,000	1,696,314	(668,686)
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	637,150	-	(637,150)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 2,365,000</u>	<u>\$ 3,002,150</u>	1,717,255	<u>\$ (1,284,895)</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	2,365,000	3,002,150	2,354,405	647,745
Other Financing Uses	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 2,365,000</u>	<u>\$ 3,002,150</u>	2,354,405	<u>\$ 647,745</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			(637,150)	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u> </u>	
NET CHANGE IN FUND BALANCE			<u>\$ (637,150)</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
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STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	CAPITAL PROJECTS GGRT			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	5,045,700	5,045,700	5,232,314	186,614
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	58,334	58,334
Fund Balance	15,100	810,900	-	(810,900)
	<u>15,100</u>	<u>810,900</u>	<u>-</u>	<u>(810,900)</u>
 Total Revenues	<u>\$ 5,060,800</u>	<u>\$ 5,856,600</u>	5,290,648	<u>\$ (565,952)</u>
EXPENDITURES				
Personal Services and Benefits	\$ 384,000	\$ 384,000	322,275	\$ 61,725
Contractual Services	-	150,000	31,050	118,950
Other Costs	2,250,100	2,895,900	2,032,182	863,718
Other Financing Uses	2,426,700	2,426,700	1,758,014	668,686
	<u>2,426,700</u>	<u>2,426,700</u>	<u>1,758,014</u>	<u>668,686</u>
 Total Expenditures	<u>\$ 5,060,800</u>	<u>\$ 5,856,600</u>	<u>4,143,521</u>	<u>\$ 1,713,079</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			1,147,127	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 1,147,127</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES – MAJOR GOVERNMENTAL FUNDS –
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	CAPITAL PROJECTS - STB			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	6,304,664	11,541,664	6,758,920	(4,782,744)
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 6,304,664</u>	<u>\$ 11,541,664</u>	6,758,920	<u>\$ (4,782,744)</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	5,198,555	10,327,436	6,698,960	3,628,476
Other Financing Uses	1,106,109	1,214,228	59,960	1,154,268
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 6,304,664</u>	<u>\$ 11,541,664</u>	6,758,920	<u>\$ 4,782,744</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES				-
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u> </u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
COMBINING BALANCE SHEET – BY FUND TYPE -
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	Special Revenue Funds	Capital Projects General Fund Fund 93100	Total
ASSETS			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Investment in State Treasurer General Fund Investment Pool	6,297,596	202,431	6,500,027
Receivables:			
Due from Other Funds	33,211	-	33,211
Due from Fiduciary Fund	-	-	-
Due from Other State Agencies	34,793	-	34,793
Other Receivables	12,603	-	12,603
Federal Government	699	-	699
Total Assets	\$ 6,378,902	\$ 202,431	\$ 6,581,333
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 62,797	\$ 91,551	\$ 154,348
Accrued Payroll	25,857	-	25,857
Due to Other State Agencies	1,669	-	1,669
Due to Local Governments	2,917	-	2,917
Due to Fiduciary Funds	-	-	-
Due to Other Funds	99	-	99
Total Liabilities	93,339	91,551	184,890
FUND BALANCE			
Nonspendable	-	-	-
Restricted	5,817,042	110,880	5,927,922
Committed	468,521	-	468,521
Total Fund Balances	6,285,563	110,880	6,396,443
Total Liabilities and Fund Balances	\$ 6,378,902	\$ 202,431	\$ 6,581,333

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – BY FUND TYPE -
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	Special Revenue Funds	Capital Projects General Fund Fund 93100	Total
REVENUES			
Interest	\$ 10,764	\$ -	\$ 10,764
Other State Funds	1,044,663	-	1,044,663
Federal Funds	5,010	-	5,010
Gross Receipts Tax	-	-	-
Conservation Taxes	-	-	-
Gasoline Tax	196,593	-	196,593
Other	23,141	-	23,141
Total Revenues	<u>1,280,171</u>	<u>-</u>	<u>1,280,171</u>
EXPENDITURES			
Current			
Renewal Energy Program	-	-	-
Healthy Forests Program	399,667	-	399,667
State Parks Program	127,455	129,796	257,251
Mine Reclamation Program	574,193	-	574,193
Oil & Gas Conservation Program	-	-	-
Program Support	-	-	-
Conservation	-	-	-
Capital Outlay	5,086	9,324	14,410
Debt Service - Principal	-	-	-
Debt Service - Interest	-	-	-
Debt Service - Miscellaneous	-	-	-
Total Expenditures	<u>1,106,401</u>	<u>139,120</u>	<u>1,245,521</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	173,770	(139,120)	34,650
OTHER FINANCING SOURCES (USES)			
Intra-Agency Transfers, Net	(62,400)	-	(62,400)
Inter-Agency Transfers - Reversions	-	-	-
Inter-Agency Transfers - Severance Tax	-	-	-
Inter-Agency Transfers - Other, Net	-	250,000	250,000
Total Other Financing Sources (Uses)	<u>(62,400)</u>	<u>250,000</u>	<u>187,600</u>
NET CHANGE IN FUND BALANCES	111,370	110,880	222,250
Fund Balances - Beginning of Year	<u>6,174,193</u>	<u>-</u>	<u>6,174,193</u>
FUND BALANCES - END OF YEAR	<u>\$ 6,285,563</u>	<u>\$ 110,880</u>	<u>\$ 6,396,443</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	Motor Boat Fuel Tax Fund 30900	Conservation Planting Revolving Fund 32100	Forest Land Protection Fund 32200	Petroleum Violation Escrow Funds - Stripper Well 31600
ASSETS				
Investment in State Treasurer General Fund Investment Pool	\$ 413,696	\$ 56,872	\$ 1,321	\$ 12,026
Receivables:				
Due from Other Funds	-	-	-	-
Due from Fiduciary Fund	-	-	-	-
Due from Other State Agencies	32,742	201	-	-
Other Receivables	-	-	-	-
Federal Government	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 446,438</u>	<u>\$ 57,073</u>	<u>\$ 1,321</u>	<u>\$ 12,026</u>
LIABILITIES				
Accounts Payable	\$ 42,455	\$ 13,123	\$ -	\$ -
Accrued Payroll	-	-	-	-
Due to Other State Agencies	-	-	-	-
Due to Local Governments	-	2,917	-	-
Due to Fiduciary Fund	-	-	-	-
Due to Other Funds	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	42,455	16,040	-	-
FUND BALANCES				
Restricted	302,987	41,033	1,321	12,026
Committed	100,996	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	403,983	41,033	1,321	12,026
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 446,438</u>	<u>\$ 57,073</u>	<u>\$ 1,321</u>	<u>\$ 12,026</u>

Surface Mining Permit Fees Fund 31900	New Mexico Mining Act Penalty Fund 73100	Surface Mining Penalty Fund 32000	New Mexico Mining Act Fund 56600	Abandoned Mine Reclamation Fund 65600	ARRA Fund 89000
\$ 154,035	\$ 77,275	\$ 7,865	\$ 130,145	\$ 4,726,519	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	99
<u>\$ 154,035</u>	<u>\$ 77,275</u>	<u>\$ 7,865</u>	<u>\$ 130,145</u>	<u>\$ 4,726,519</u>	<u>\$ 99</u>
\$ 95	\$ -	\$ -	\$ 1,115	\$ -	\$ -
1,743	-	-	13,607	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	99
<u>1,838</u>	<u>-</u>	<u>-</u>	<u>14,722</u>	<u>-</u>	<u>99</u>
-	77,275	7,865	115,423	4,726,519	-
152,197	-	-	-	-	-
<u>152,197</u>	<u>77,275</u>	<u>7,865</u>	<u>115,423</u>	<u>4,726,519</u>	<u>-</u>
<u>\$ 154,035</u>	<u>\$ 77,275</u>	<u>\$ 7,865</u>	<u>\$ 130,145</u>	<u>\$ 4,726,519</u>	<u>\$ 99</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	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	\$ 370,148	\$ 134,216	\$ 213,478	\$ 6,297,596
Receivables:				
Due from Other Funds	33,211	-	-	33,211
Due from Fiduciary Fund	-	-	-	-
Due from Other State Agencies	-	-	1,850	34,793
Other Receivables	12,603	-	-	12,603
Federal Government	600	-	-	699
	<u>416,562</u>	<u>134,216</u>	<u>215,328</u>	<u>6,378,902</u>
Total Assets	<u>\$ 416,562</u>	<u>\$ 134,216</u>	<u>\$ 215,328</u>	<u>\$ 6,378,902</u>
LIABILITIES				
Accounts Payable	\$ 6,009	\$ -	\$ -	\$ 62,797
Accrued Payroll	10,507	-	-	25,857
Due to Other State Agencies	1,669	-	-	1,669
Due to Local Governments	-	-	-	2,917
Due to Fiduciary Fund	-	-	-	-
Due to Other Funds	-	-	-	99
Total Liabilities	<u>18,185</u>	<u>-</u>	<u>-</u>	<u>93,339</u>
FUND BALANCES				
Restricted	398,377	134,216	-	5,817,042
Committed	-	-	215,328	468,521
Total Fund Balances	<u>398,377</u>	<u>134,216</u>	<u>215,328</u>	<u>6,285,563</u>
Total Liabilities and Fund Balances	<u>\$ 416,562</u>	<u>\$ 134,216</u>	<u>\$ 215,328</u>	<u>\$ 6,378,902</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	Motor Boat Fuel Tax Fund 30900	Conservation Planting Revolving Fund 32100	Forest Land Protection Fund 32200	Petroleum Violation Escrow Funds - Stripper Well 31600
REVENUES				
Interest	\$ -	\$ -	\$ -	\$ 27
Other State Funds	-	103,337	-	-
Federal Funds	-	-	-	-
Gross Receipts Taxes	-	-	-	-
Conservation Taxes	-	-	-	-
Gasoline Tax	196,593	-	-	-
Other	-	22,618	-	-
Total Revenues	<u>196,593</u>	<u>125,955</u>	<u>-</u>	<u>27</u>
EXPENDITURES				
Renewal Energy Program	-	-	-	-
Healthy Forests Program	-	135,082	-	-
State Parks Program	127,455	-	-	-
Mine Reclamation Program	-	-	-	-
Oil & Gas Conservation Program	-	-	-	-
Program Support	-	-	-	-
Conservation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>127,455</u>	<u>135,082</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	69,138	(9,127)	-	27
OTHER FINANCING SOURCES (USES)				
Intra-Agency Transfers - Net	-	-	-	-
Inter-Agency Transfers - Reversions	-	-	-	-
Inter-Agency Transfers - Severance Tax	-	-	-	-
Inter-Agency Transfers - Other, Net	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	69,138	(9,127)	-	27
Fund Balances - Beginning of Year	<u>334,845</u>	<u>50,160</u>	<u>1,321</u>	<u>11,999</u>
FUND BALANCES - END OF YEAR	<u>\$ 403,983</u>	<u>\$ 41,033</u>	<u>\$ 1,321</u>	<u>\$ 12,026</u>

Surface Mining Permit Fees Fund 31900	New Mexico Mining Act Penalty Fund 73100	Surface Mining Penalty Fund 32000	New Mexico Mining Act Fund 56600	Abandoned Mine Reclamation Fund 65600	ARRA Fund 89000
\$ -	\$ -	\$ -	\$ -	\$ 10,737	\$ -
123,263	1,895	-	553,397	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	500	23	-	-
<u>123,263</u>	<u>1,895</u>	<u>500</u>	<u>553,420</u>	<u>10,737</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
57,370	-	-	516,823	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
981	-	-	4,105	-	-
<u>58,351</u>	<u>-</u>	<u>-</u>	<u>520,928</u>	<u>-</u>	<u>-</u>
64,912	1,895	500	32,492	10,737	-
(18,500)	-	-	(18,300)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(18,500)</u>	<u>-</u>	<u>-</u>	<u>(18,300)</u>	<u>-</u>	<u>-</u>
46,412	1,895	500	14,192	10,737	-
<u>105,785</u>	<u>75,380</u>	<u>7,365</u>	<u>101,231</u>	<u>4,715,782</u>	<u>-</u>
<u>\$ 152,197</u>	<u>\$ 77,275</u>	<u>\$ 7,865</u>	<u>\$ 115,423</u>	<u>\$ 4,726,519</u>	<u>\$ -</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	Inmate Work Camp Fund 95600	Energy Efficiency Assessment Fund 20150	Water Quality Permit Fees Fund 40120	Total
REVENUES				
Interest	\$ -	\$ -	\$ -	\$ 10,764
Other State Funds	255,621	-	7,150	1,044,663
Federal Funds	5,010	-	-	5,010
Gross Receipts Taxes	-	-	-	-
Conservation Taxes	-	-	-	-
Gasoline Tax	-	-	-	196,593
Other	-	-	-	23,141
Total Revenues	<u>260,631</u>	<u>-</u>	<u>7,150</u>	<u>1,280,171</u>
EXPENDITURES				
Renewal Energy Program	-	-	-	-
Healthy Forests Program	264,585	-	-	399,667
State Parks Program	-	-	-	127,455
Mine Reclamation Program	-	-	-	574,193
Oil & Gas Conservation Program	-	-	-	-
Program Support	-	-	-	-
Conservation	-	-	-	-
Capital Outlay	-	-	-	5,086
Total Expenditures	<u>264,585</u>	<u>-</u>	<u>-</u>	<u>1,106,401</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,954)	-	7,150	173,770
OTHER FINANCING SOURCES (USES)				
Intra-Agency Transfers - Net	(25,600)	-	-	(62,400)
Inter-Agency Transfers - Reversions	-	-	-	-
Inter-Agency Transfers - Severance Tax	-	-	-	-
Inter-Agency Transfers - Other, Net	-	-	-	-
Total Other Financing Sources (Uses)	<u>(25,600)</u>	<u>-</u>	<u>-</u>	<u>(62,400)</u>
NET CHANGE IN FUND BALANCES	(29,554)	-	7,150	111,370
Fund Balances - Beginning of Year	<u>427,931</u>	<u>134,216</u>	<u>208,178</u>	<u>6,174,193</u>
FUND BALANCES - END OF YEAR	<u>\$ 398,377</u>	<u>\$ 134,216</u>	<u>\$ 215,328</u>	<u>\$ 6,285,563</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	MOTOR BOAT FUEL TAX FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	190,000	190,000	196,593	6,593
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 190,000</u>	<u>\$ 190,000</u>	196,593	<u>\$ 6,593</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	190,000	190,000	127,455	62,545
Other Financing Uses	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 190,000</u>	<u>\$ 190,000</u>	127,455	<u>\$ 62,545</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			69,138	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u> </u>	
NET CHANGE IN FUND BALANCE			<u>\$ 69,138</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	CONSERVATION PLANTING REVOLVING FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	125,000	125,000	103,344	(21,656)
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	16,000	16,000	22,618	6,618
Fund Balance	16,000	16,000	-	(16,000)
	<u>16,000</u>	<u>16,000</u>	<u>-</u>	<u>(16,000)</u>
Total Revenues	<u>\$ 157,000</u>	<u>\$ 157,000</u>	125,962	<u>\$ (31,038)</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	157,000	157,000	135,089	21,911
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 157,000</u>	<u>\$ 157,000</u>	135,089	<u>\$ 21,911</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			(9,127)	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ (9,127)</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	FOREST LAND PROTECTION FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	-	-	-	-
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			-	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	PETROLEUM VIOLATION ESCROW FUND-STRIPPER WELL			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	27	27
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	27	<u>\$ 27</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	-	-	-	-
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			27	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 27</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	SURFACE MINING PERMIT FEES FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	120,100	120,100	123,263	3,163
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 120,100</u>	<u>\$ 120,100</u>	123,263	<u>\$ 3,163</u>
EXPENDITURES				
Personal Services and Benefits	\$ 92,400	\$ 92,400	50,023	\$ 42,377
Contractual Services	4,300	4,300	3,440	860
Other Costs	4,900	4,900	4,888	12
Other Financing Uses	18,500	18,500	18,500	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 120,100</u>	<u>\$ 120,100</u>	76,851	<u>\$ 43,249</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			46,412	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u> </u>	
NET CHANGE IN FUND BALANCE			<u>\$ 46,412</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	NEW MEXICO MINING ACT PENALTY FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	1,895	1,895
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	1,895	<u>\$ 1,895</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	-	-	-	-
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			1,895	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 1,895</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	SURFACE MINING PENALTY FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	500	500
Fund Balance	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	500	<u>\$ 500</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	-	-	-	-
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			500	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 500</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	NEW MEXICO MINING ACT FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	559,100	559,100	553,397	(5,703)
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	23	23
Fund Balance	57,100	57,100	-	(57,100)
	<u>57,100</u>	<u>57,100</u>	<u>-</u>	<u>(57,100)</u>
 Total Revenues	<u>\$ 616,200</u>	<u>\$ 616,200</u>	553,420	<u>\$ (62,780)</u>
 EXPENDITURES				
Personal Services and Benefits	\$ 500,600	\$ 500,600	475,384	\$ 25,216
Contractual Services	25,600	25,600	11,263	14,337
Other Costs	71,500	71,500	34,281	37,219
Other Financing Uses	18,500	18,500	18,300	200
	<u>18,500</u>	<u>18,500</u>	<u>18,300</u>	<u>200</u>
 Total Expenditures	<u>\$ 616,200</u>	<u>\$ 616,200</u>	<u>539,228</u>	<u>\$ 76,972</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			14,192	
 GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
 NET CHANGE IN FUND BALANCE			<u>\$ 14,192</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	ABANDONED MINE RECLAMATION			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	10,737	10,737
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	10,737	<u>\$ 10,737</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	-	-	-	-
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			10,737	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing Difference Related to Accounts Payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 10,737</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	AMERICAN REINVESTMENT & RECOVERY ACT (ARRA)			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	-	-	-	-
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			-	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing Difference Related to Accounts Payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	INMATE WORK CAMP FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	5,010	5,010
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	240,000	240,000	255,621	15,621
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	110,200	110,200	-	(110,200)
	<u>110,200</u>	<u>110,200</u>	<u>-</u>	<u>(110,200)</u>
Total Revenues	<u>\$ 350,200</u>	<u>\$ 350,200</u>	260,631	<u>\$ (89,569)</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ 182,800	150,546	\$ 32,254
Contractual Services	81,700	1,000	217	783
Other Costs	242,900	140,800	113,822	26,978
Other Financing Uses	25,600	25,600	25,600	-
	<u>25,600</u>	<u>25,600</u>	<u>25,600</u>	<u>-</u>
Total Expenditures	<u>\$ 350,200</u>	<u>\$ 350,200</u>	<u>290,185</u>	<u>\$ 60,015</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			(29,554)	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
NET CHANGE IN FUND BALANCE			<u>\$ (29,554)</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES –
NON-MAJOR SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	WATER QUALITY PERMIT FEES FUND			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	7,150	7,150
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	7,150	<u>\$ 7,150</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	-	-	-	-
Other Financing Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			7,150	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 7,150</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES – CAPITAL PROJECTS
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	CAPITAL PROJECTS - 93100			
	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-
State General Fund Appropriation:				
Regular	-	-	-	-
Special	-	-	-	-
Interest	-	-	-	-
Other State Funds	-	-	-	-
Tax Revenue	-	-	-	-
Bond Proceeds	-	-	-	-
Other Financing Sources	250,000	250,000	250,000	-
Proceeds from Sale of Capital Assets	-	-	-	-
Other Income	-	-	-	-
Fund Balance	-	-	-	-
	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>250,000</u>	<u>\$ -</u>
EXPENDITURES				
Personal Services and Benefits	\$ -	\$ -	-	\$ -
Contractual Services	-	-	-	-
Other Costs	250,000	250,000	139,120	110,880
Other Financing Uses	-	-	-	-
	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>139,120</u>	<u>\$ 110,880</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES			110,880	
GAAP BASIS RECONCILIATION				
Reversions			-	
Timing difference related to accounts payable			-	
NET CHANGE IN FUND BALANCE			<u>\$ 110,880</u>	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 1 – FIDUCIARY FUNDS – AGENCY
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	June 30, 2015	Additions	Deletions	June 30, 2016
PARKS AND RECREATION DIVISION				
BOAT SUSPENSE FUND				
ASSETS				
Cash and Cash Equivalents	\$ 39,441	\$ 506,256	\$ 473,713	\$ 71,984
Due from Other State Agencies	43,591	91,918	43,591	91,918
Total Assets	<u>\$ 83,032</u>	<u>\$ 598,174</u>	<u>\$ 517,304</u>	<u>\$ 163,902</u>
LIABILITIES				
Due to Other Funds	\$ 41,516	\$ 347,278	\$ 306,843	\$ 81,951
Due to State General Fund	41,516	277,291	236,856	81,951
Total Liabilities	<u>\$ 83,032</u>	<u>\$ 624,569</u>	<u>\$ 543,699</u>	<u>\$ 163,902</u>
GOVERNMENTAL GROSS RECEIPTS				
TAX SUSPENSE FUND				
ASSETS				
Cash and Cash Equivalents	\$ -	\$ 262,143	\$ 262,143	\$ -
Due from Other State Agencies	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 262,143</u>	<u>\$ 262,143</u>	<u>\$ -</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-
Due to Other State Agencies	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 2 – SUPPLEMENTAL SCHEDULE OF BANK ACCOUNTS
JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

	June 30, 2015	Additions	Deletions	June 30, 2016
OIL DISPOSITION HOLDING FUND				
ASSETS				
Cash and Cash Equivalents	\$ 21,376	\$ 29	\$ 21,405	\$ -
Interest receivable	2	-	2	-
Total Assets	<u>\$ 21,378</u>	<u>\$ 29</u>	<u>\$ 21,407</u>	<u>\$ -</u>
LIABILITIES				
Deposits Held in Custody for Others	\$ 21,378	\$ 27	\$ 21,405	\$ -
Due to Other State Agencies	-	-	-	-
Total Liabilities	<u>\$ 21,378</u>	<u>\$ 27</u>	<u>\$ 21,405</u>	<u>\$ -</u>
WATER QUALITY PENALTY SUSPENSE FUND				
ASSETS				
Cash and Cash Equivalents	\$ 2,000	\$ 259,000	\$ 66,000	\$ 195,000
Total Assets	<u>\$ 2,000</u>	<u>\$ 259,000</u>	<u>\$ 66,000</u>	<u>\$ 195,000</u>
LIABILITIES				
Deposits Held in Custody for Others	\$ -	\$ 259,000	\$ 259,000	\$ -
Due to Other State Agencies	2,000	195,000	2,000	195,000
Total Liabilities	<u>\$ 2,000</u>	<u>\$ 454,000</u>	<u>\$ 2,000</u>	<u>\$ 195,000</u>
TOTAL FIDUCIARY FUNDS				
ASSETS				
Cash	\$ 62,817	\$ 1,027,428	\$ 823,261	\$ 266,984
Interest Receivable	2	-	2	-
Due from Other State Agencies	43,591	91,918	43,591	91,918
Total Assets	<u>\$ 106,410</u>	<u>\$ 1,119,346</u>	<u>\$ 866,854</u>	<u>\$ 358,902</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	41,516	347,278	306,843	81,951
Due to Other State Agencies	2,000	195,000	2,000	195,000
Due to State General Fund	41,516	277,291	236,856	81,951
Deposits Held in Custody for Others	21,378	259,027	280,405	-
Total Liabilities	<u>\$ 106,410</u>	<u>\$ 1,078,596</u>	<u>\$ 826,104</u>	<u>\$ 358,902</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 2 – SUPPLEMENTAL SCHEDULE OF BANK ACCOUNTS (CONTINUED)
JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Bank Name	Account Title	Account Type	State Treasurer Account Number	Bank Balance
New Mexico State Treasurer	10290 - Agency	State Treasury	1029-521	\$ -
	19900 - General Fund	State Treasury	199-521	-
	20000 - Special Revenue	State Treasury	2000-521	
	20010 - Special Revenue	State Treasury	2001-521	4,851,037
	20150 - Special Revenue	State Treasury	2015-521	134,216
	21300 - Special Revenue	State Treasury	213-521	9,464,762
	30000 - Debt Service	State Treasury	300-521	13,918
	30900 - Special Revenue	State Treasury	309-521	413,696
	31100 - Special Revenue	State Treasury	311-521	6,281,385
	31600 - Special Revenue	State Treasury	316-521	12,026
	31900 - Special Revenue	State Treasury	319-521	154,035
	32000 - Special Revenue	State Treasury	320-521	7,865
	32100 - Special Revenue	State Treasury	321-521	56,872
	32200 - Special Revenue	State Treasury	321-521	1,321
	40110 - Agency	State Treasury	401-521	195,000
	40120 - Special Revenue	State Treasury	401-521	213,478
	50900 - Capital Projects	State Treasury	509-521	-
	56600 - Special Revenue	State Treasury	566-521	130,145
	64600 - Capital Projects	State Treasury	646-521	4,780,795
	65600 - Special Revenue	State Treasury	646-521	4,726,519
	73100 - Special Revenue	State Treasury	731-521	77,275
	77300 - Agency	State Treasury	773-521	71,984
	77400 - Agency	State Treasury	774-521	-
	77500 - Agency	State Treasury	775-521	-
	89000 - Special Revenue	State Treasury	890-521	-
	89100 - Agency	State Treasury	891-521	-
	89200 - Capital Projects	State Treasury	892-521	-
	93100 - Capital Projects	State Treasury	892-931	202,431
	95600 - Special Revenue	State Treasury	956-521	370,148
	01400 - YCC - Special Revenue	State Treasury	014-522	1,730,424
New Mexico Finance Authority	30000 - Debt Service	Reserve	N/A	1,610,340
New Mexico Finance Authority	30000 - Bond Proceeds	Reserve	N/A	884
Bank of the Southwest	2001 - State Parks	Checking	N/A	31,034 *
1st National Bank of Clayton	2001 - State Parks	Checking	N/A	2,442 *
Citizen Bank of Clovis	2001 - State Parks	Checking	N/A	5,930 *
Total Bank Balance of Cash				<u>35,539,962</u>
RECONCILIATION OF BANK BALANCES TO CASH REPORTED ON THE STATEMENT OF NET ASSETS				
Outstanding Checks				(38,231) *
Interest Earned				(2) *
Replenishments to be Made				327 *
Other Cash on Hand				3,618
Agency Funds				(266,984)
Petty Cash on Hand				<u>19,850</u>
TOTAL CASH BALANCE ON STATEMENT OF NET POSITION				<u><u>\$ 35,258,540</u></u>

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

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 3 – SUPPLEMENTAL SCHEDULE OF
SPECIAL (EMERGENCY) APPROPRIATIONS
JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Special emergency funds were appropriated due to the wildfires resulting from the dry conditions throughout the state in fiscal year 2016 (see Note 13).

<u>Executive Order</u>	<u>Amount</u>
2015-014	\$ 750,000
2015-015	750,000
2016-003	750,000
2016-005	750,000
2016-008	750,000
2016-009	750,000
2016-010	750,000
2016-011	750,000
2016-012	750,000
2016-013	750,000
2016-014	750,000
2016-015	750,000
2016-016	750,000
2016-017	750,000
2016-018	<u>750,000</u>
Special Appropriations for the Fire Disaster Fund as Shown on the Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 11,250,000</u>

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

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 4 – SUPPLEMENTAL SCHEDULE OF
SEVERANCE TAX BOND PROCEEDS
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

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
10730	09-3013	STB09SA	5	2009	2/B/15
10730	13-1418	STB13SA	226	2013	19/2
10730	13-1419	STB13A	226	2013	20/2
20610	14-1581	STB14A	66	2014	14/1
20620	14-1582	STB14SA	66	2014	14/1
20610	14-1583	STB14A	66	2014	14/3
20620	14-1584	STB14SA	66	2014	14/4
50120	15-0479	STB15SA	3	2015	16/2
50230	15-0480	STB15A	3	2015	16/3
50230	15-0481	STB15A	3	2015	16/4
50230	15-0482	STB15A	3	2015	17
50120	15-1087	STB15SA	3	2015	88

Expiration	Amount Appropriated	Current Year Expenditures	(Unaudited) Prior Years Incurred Balance	Receivable Balance June 30, 2016	Balance June 30, 2016
06/30/16	\$ 2,215,864	\$ 195,246	\$ 1,959,099	\$ 150,511	\$ 61,519
06/30/17	2,500,000	236,332	2,223,055	59,951	40,613
06/30/17	1,000,000	38,116	956,630	13,854	5,254
06/30/18	20,000	-	-	-	20,000
06/30/18	400,000	70,150	329,850	-	-
06/30/16	1,700,000	1,235,861	464,139	155,638	-
06/30/18	6,200,000	2,896,904	2,013,926	837,130	1,289,170
06/30/18	1,000,000	1,000,000	-	112,751	-
06/30/19	750,000	228,202	-	160,470	521,798
06/30/19	1,000,000	427,727	-	224,043	572,273
06/30/19	202,500	202,500	-	-	-
06/30/19	2,500,000	227,882	-	158,953	2,272,118
	<u>\$ 19,488,364</u>	<u>\$ 6,758,920</u>	<u>\$ 7,946,699</u>	<u>\$ 1,873,301</u>	<u>\$ 4,782,745</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

The following is a list of Joint Powers Agreements the Department has entered into:

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Use of Inmate Work Camp inmates on natural resource restoration projects.	County of Santa Fe	13 -521-0400-0010	Open	Joint Powers Agreement	7/31/2012 12/31/9999	\$0.00	Michael A. Gonzales
FOR Notes: WUI and HAZ fuels reduction projects. State and federal funds.	Guadalupe SWCD	13 -521-0410000000-0012	Open	Joint Powers Agreement	7/16/2012 12/31/9999	\$84,414.00	Carmelita M. Austin
FOR Notes: Documents EMNRD's and the City's agreement and commitment to mutual wildland fire suppression and management assistance and cooperation.	City of Las Cruces	13 -521-2300-0013	Open	Joint Powers Agreement	2/21/2013 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: EMNRD will acquire from the USDA a unique U.S. General Services Administration number for County to use for the purchase of wildland fire equipment and supplies, provide training to County on ordering from GSA and monitor County's purchase orders. Essential: Direct abatement of wildfire threat.	County of Sierra	13 -521-2300-0150	Open	Joint Powers Agreement	4/5/2013 12/31/9999	\$0.00	Xavier J Anderson
FOR Notes: EMNRD will acquire from the USDA a unique U.S. General Services Administration number for County to use for the purchase of wildland fire equipment and supplies, provide training to County on ordering from GSA and monitor County's purchase orders.	County of Cibola	13 -521-2300-0152	Open	Joint Powers Agreement	5/21/2013 12/31/9999	\$0.00	Lindsey Quam
FOR Notes: Wildland Urban Interface (WUI) and Hazardous Fuels Reduction (HAZ) Grant Programs projects or other fuels reduction projects conducted under this Agreement shall involve work that emphasizes improving watershed areas on public and private land, the development of defensible space for individual homeowners, development of fuel breaks along common boundaries between private and public land, and assisting with thinning of individual lots and subdivision groups. There may be multiple projects conducted as part of this Agreement. Each project to be conducted under this Agreement shall follow the attached Project Work Plan. Essential: Direct abatement of wildfire threat. Federal Funds.	County of Taos	12 -521-0410000000-0055	Open	Joint Powers Agreement	2/2/2012 12/31/9999	\$536,550.00	Ernest Lopez
FOR Notes: Wildland Urban Interface (WUI) and Hazardous Fuels Reduction (HAZ) Grant Programs projects or other fuels reduction projects or forest health projects conducted under this Agreement shall involve work that emphasizes improving watershed areas on public and private land, the development of defensible space for individual homeowners, development of fuel breaks along common boundaries between private and public land, and assisting with thinning of individual lots and subdivision groups. There may be multiple projects conducted as part of this Agreement. Each project to be conducted under this Agreement shall follow the attached Project Work Plan. Essential: Direct abatement of wildfire threat. Cost varies depending on complexity of projects and is determined in individual approved work plans. Federal funds.	McKinley Soil and Water Conservation District	12 -521-0410000000-0061	Open	Joint Powers Agreement	3/7/2012 12/31/9999	\$271,740.00	Kimberly A. Kostelnik
FOR Notes: Wildland Urban Interface (WUI) and Hazardous Fuels Reduction (HAZ) Grant Programs projects or other fuels reduction projects or forest health projects conducted under this Agreement shall involve work that emphasizes improving watershed areas on public and private land, the development of defensible space for individual homeowners, development of fuel breaks along common boundaries between private and public land, and assisting with thinning of individual lots and subdivision groups. There may be multiple projects conducted as part of this Agreement. Each project to be conducted under this Agreement shall follow the Project Work Plan (Exhibit A), as may be amended from time to time. Essential: Direct abatement of wildfire threat. Federal funds.	Quemado Soil and Water Conservation District	12 -521-0410000000-0150	Open	Joint Powers Agreement	4/11/2012 12/31/9999	\$0.00	Douglas I Boykin
FOR Notes: Improvement of natural resources on lands the SWCD manages through the performance of natural resource restoration projects. This JPA supersedes and terminates SHARE JPA 000 ... 4340 (EMNRD No. 07-521-A060-133-0283). Essential: Direct abatement of wildfire threat. This JPA contains no specific compensation amount, but instead requires the SWCD to complete individual project work plans with specified dollar amounts. A sample work plan is included with the Agreement so the SWCD knows what is expected and to give the Department of Finance and Administration an idea of each plan's format. When each work plan is satisfactory to EMNRD, the State Forester and the SWCD sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Funding for this on-going JPA is provided by the U.S. Department of Agriculture, Forest Service, under the Wildland Urban interface and the Hazardous Fuels Reduction Grant Programs, as well as other funding sources, to mitigate the threat of wildland fires and improve forest health. SHARE No. 000 ... 11996.	Lava Soil and Water Conservation District	11 -521-2301-0028	Open	Joint Powers Agreement	10/4/2010 12/31/9999	\$0.00	Kimberly A. Kostelnik

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
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
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.							
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
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.							
FOR	Socorro SWCD	11 -521-2301-0033	Open	Joint Powers Agreement	10/19/2010 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	Tierra Y Montes SWCD	11 -521-2301-0034	Open	Joint Powers Agreement	7/14/2010 12/31/9999	\$1,654,027.96	Ernesto G Hurtado
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.							
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
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.							
FOR	County of Catron	11 -521-2301-0047	Open	Joint Powers Agreement	10/4/2010 12/31/9999	\$613,859.75	Donald J. Griego
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							

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Santa Fe	11 -521-2301-0049	Open	Joint Powers Agreement	12/28/2010 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	City of Santa Fe	11 -521-2301-0051	Open	Joint Powers Agreement	3/7/2011 12/31/9999	\$115,516.56	Andrew G Frederick
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.							
FOR	Village of Ruidoso	11 -521-2301-0052	Open	Joint Powers Agreement	10/4/2010 12/31/9999	\$1,398,318.00	Raymond (Eddie) Tudor
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.							
FOR	City of Alamogordo	11 -521-2301-0054	Open	Joint Powers Agreement	9/14/2010 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	City of Raton	11 -521-2301-0055	Open	Joint Powers Agreement	8/13/2010 12/31/9999	\$86,000.00	Ernest Lopez
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.							
FOR	City of Albuquerque	11 -521-2300-0056	Open	Joint Powers Agreement	7/23/2010 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	Village of Reserve	11 -521-2300-0062	Open	Joint Powers Agreement	11/8/2010 12/31/9999	\$0.00	Donald J. Griego
Notes: Gives the Village the ability to purchase of wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the Village to use for the purchase of wildland fire equipment and supplies, provide training to the Village on ordering from GSA and monitor the Village's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. Essential: Direct abatement of wildfire threat. No funds involved. SHARE No. 000 ... 11266.							

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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.	County of Santa Fe	11 -521-2301-0049	Open	Joint Powers Agreement	12/28/2010 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Santa Fe	11 -521-2301-0051	Open	Joint Powers Agreement	3/7/2011 12/31/9999	\$115,516.56	Andrew G Frederick
FOR 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.	Village of Ruidoso	11 -521-2301-0052	Open	Joint Powers Agreement	10/4/2010 12/31/9999	\$1,398,318.00	Raymond (Eddie) Tudor
FOR 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.	City of Alamogordo	11 -521-2301-0054	Open	Joint Powers Agreement	9/14/2010 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Raton	11 -521-2301-0055	Open	Joint Powers Agreement	8/13/2010 12/31/9999	\$86,000.00	Ernest Lopez
FOR 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.	City of Albuquerque	11 -521-2300-0056	Open	Joint Powers Agreement	7/23/2010 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Reserve	11 -521-2300-0062	Open	Joint Powers Agreement	11/8/2010 12/31/9999	\$0.00	Donald J. Griego

**STATE OF NEW MEXICO ENERGY, MINERALS,
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SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
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
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.							
FOR	County of Guadalupe	10 -521-2300-0001	Open	Joint Powers Agreement	12/7/2009 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	County of Harding	10 -521-2300-0002	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	County of Mora	10 -521-2300-0003	Open	Joint Powers Agreement	9/29/2009 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	County of Catron	10 -521-2300-0004	Open	Joint Powers Agreement	4/26/2010 12/31/9999	\$0.00	Donald J. Griego
Notes: Wildfire suppression. Essential: Direct abatement of wildfire. SHARE No. 000 ... 10881.							
FOR	County of McKinley	10 -521-2300-0005	Open	Joint Powers Agreement	12/7/2009 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	County of Cibola	10 -521-2300-0007	Open	Joint Powers Agreement	1/28/2010 12/31/9999	\$0.00	Donald J. Griego
Notes: Wildland fire protection and suppression. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 10886.							
FOR	County of Sierra	10 -521-2300-0008	Open	Joint Powers Agreement	11/17/2009 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	County of Otero	10 -521-2300-0009	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	Donald J. Griego
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.							

**STATE OF NEW MEXICO ENERGY, MINERALS,
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SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2594 (EMNRD No. 79-52-2300-0058). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10947.	County of Hidalgo	10 -521-2300-0010	Open	Joint Powers Agreement	12/7/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2538 and a Memorandum of Understanding executed on February 19, 1987. SHARE No. 000 ... 10933.	County of Socorro	10 -521-2300-0011	Open	Joint Powers Agreement	12/14/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This JPA supersedes and terminates SHARE JPA 000 ... 1471 (EMNRD No. 07-521-0400-0117) and SHARE JPA 000 ... 2647 (EMNRD No. 80-521-2300-0066). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10870.	County of Rio Arriba	10 -521-2300-0013	Open	Joint Powers Agreement	10/28/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Wildland fire suppression and protection. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE No. 000 ... 10939.	County of Torrance	10 -521-2300-0014	Open	Joint Powers Agreement	3/26/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2610 (EMNRD No. 78-521-2300-0276). SHARE No. 000 ... 10913.	County of Quay	10 -521-2300-0015	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2458 (EMNRD No. 93-521-2300-0016) and SHARE JPA 000 ... 2491 (EMNRD No. 03-521-0400-0183). SHARE No. 000 ... 10918.	County of San Miguel	10 -521-2300-0016	Open	Joint Powers Agreement	11/17/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2539 (EMNRD No. 95-521-2300-0286). SHARE No. 000 ... 10950.	County of Lincoln	10 -521-2300-0017	Open	Joint Powers Agreement	11/17/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Document's EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates SHARE JPA 000 ... 2593 (EMNRD No. 79-521-2300-0028) and a JPA between EMNRD and the County executed on March 2, 1983. SHARE No. 000 ... 10905.	County Of Dona Ana	10 -521-2300-0018	Open	Joint Powers Agreement	1/18/2009 12/31/9999	\$0.00	Donald J. Griego

**STATE OF NEW MEXICO ENERGY, MINERALS,
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SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA no. 000 ... 2601 (EMNRD No. 79-521-2300-0324); SHARE JPA 000 ... 2432 (EMNRD No. 04-521-0400-0013); and Joint Powers Agreement No. 68-541-64. SHARE No. 000 ... 10910.	County of Grant	10 -521-2300-0019	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2620 (EMNRD No. 77-521-2300-0250). SHARE No. 000 ... 10940.	County of Valencia	10 -521-2300-0020	Open	Joint Powers Agreement	3/30/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2551 (EMNRD No. 93-521-2300-0096 and EMNRD JPA No. 75-541-11. SHARE No. 000 ... 10858.	County of Roosevelt	10 -521-2300-0021	Open	Joint Powers Agreement	11/2/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2402 (05-521-0400-0015), and SHARE JPA 000 ... 2600 (79-521-2300-0275). Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10857.	County of Colfax	10 -521-2300-0022	Open	Joint Powers Agreement	11/2/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Document EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2405 (EMNRD No. 05-521-0400-0054); SHARE JPA 000 ... 2553 (EMNRD No. 93-52-2300-0117); and a JPA executed July 1, 1979. SHARE No. 000 ... 10941.	County of Chaves	10 -521-2300-0023	Open	Joint Powers Agreement	2/25/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2490 (EMNRD No. 03-521-0400-0181) and SHARE JPA No. 000 ... 2483 (EMNRD No. 04-521-0400-0198). All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 10848.	County of San Juan	10 -521-2300-0024	Open	Joint Powers Agreement	4/30/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This Agreement supersedes and terminates SHARE JPA 000 ... 2608 (EMNRD No. 78-521-0400-0256). Essential: Direct abatement of wildfire threat. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. SHARE No. 000 ... 10887.	County of Curry	10 -521-2300-0025	Open	Joint Powers Agreement	5/20/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2511 (EMNRD No. 01-521-2300-0194) and SHARE JPA 000 ... 2607 (EMNRD No. 78-521-2300-0204). suppression. SHARE No. 000 ... 10920.	County of Sandoval	10 -521-2300-0026	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	Donald J. Griego

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SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA No. 000 ... 2482 (EMNRD No. 04-521-0400-0199); SHARE No. 000 ... 2533 (EMNRD No. 97-521-2300-0046); and EMNRD JPA No. 74-541-30. SHARE No. 000 ... 10934.	County of Taos	10 -521-2300-0027	Open	Joint Powers Agreement	11/2/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. . All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2552 (EMNRD No. 93-521-2300-0116). SHARE No. 000 ... 10861.	County of Lea	10 -521-2300-0029	Open	Joint Powers Agreement	11/2/2009 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. This Agreement supersedes and terminates SHARE JPA 000 ... 2550 (EMNRD No. 93-521-2300-0091). SHARE No. 000 ... 10909.	County of Eddy	10 -521-2300-0030	Open	Joint Powers Agreement	2/25/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. This JPA supersedes and terminates SHARE JPA 000 ...2609 (EMNRD No. 78-521-2300-0266) and SHARE JPA 000 ... 2575 (00-521-2300-0129). Essential: Direct abatement of wildfire threat. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. SHARE No. 000 ... 10849.	County of Bernalillo	10 -521-2300-0031	Open	Joint Powers Agreement	5/19/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... This Agreement supersedes and terminates SHARE JPA No. 000 ... 2519 (EMNRD No. 99-521-0400-0132) and SHARE JPA 000 ... 2604 (EMNRD No. 78-521-2300-0185). SHARE No. 000 ... 10921.	County of Santa Fe	10 -521-2300-0032	Open	Joint Powers Agreement	3/18/2010 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the County's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the County or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This Agreement supersedes and terminates SHARE JPA 000 ... 2534 (EMNRD No. 97-521-2300-0073). SHARE No. 000 ... 10945.	County Of Los Alamos	10 -521-2300-0033	Open	Joint Powers Agreement	3/30/2010 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Santa Fe	10 -521-2301-0051	Open	Joint Powers Agreement	3/7/2011 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Peralta	10 -521-2300-0055	Open	Joint Powers Agreement	6/24/2009 12/31/9999	\$0.00	Donald J. Griego

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YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	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
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.							
FOR	Pueblo of Taos	10 -521-40150-0062	Open	Joint Powers Agreement	3/29/2010 12/31/9999	\$300,000.00	Donald J. Griego
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.							
FOR	Upper Chama Soil and Water Cons. District	10 -521-2301-0190	Open	Joint Powers Agreement	4/30/2010 12/31/9999	\$274,050.00	Mary C. Stuever
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.							
FOR	San Juan SWCD	10 -521-2301-0191	Open	Joint Powers Agreement	3/30/2010 12/31/9999	\$3,657,952.00	Kimberly A. Kostelnik
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.							
FOR	County of Lincoln	10 -521-2301-0235	Open	Joint Powers Agreement	5/6/2010 12/31/9999	\$3,119,946.00	Kimberly A. Kostelnik
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.							
FOR	County of Otero	10 -521-2301-0236	Open	Joint Powers Agreement	4/27/2010 12/31/9999	\$525,000.00	Donald J. Griego
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.							

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	County of Colfax	10 -521-2301-0237	Open	Joint Powers Agreement	6/8/2010 12/31/9999	\$743,000.00	Ernest Lopez
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.							
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
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.							
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
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.							
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
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.							
FOR	Ciudad Soil & Water Conservation District	10 -521-2301-0247	Open	Joint Powers Agreement	7/14/2010 12/31/9999	\$1,093,700.00	Todd L. Haines
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.							
FOR	Claunch-Pinto SWCD	10 -521-2301-0248	Open	Joint Powers Agreement	5/20/2019 12/31/9999	\$816,000.00	Todd L. Haines
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.							

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	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
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.							
FOR	Edgewood SWCD	10 -521-2301-0250	Open	Joint Powers Agreement	7/23/2010 12/31/9999	\$0.00	Todd L. Haines
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). SHARE No. 000 ... 11582.							
FOR	Grant Soil & Water Conservation District (SWCD)	10 -521-2300-0251	Open	Joint Powers Agreement	9/7/2010 12/31/9999	\$646,111.00	Donald J. Griego
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.							
FOR	City of Santa Fe	10 -521-2300-0258	Open	Joint Powers Agreement	5/20/2010 12/31/9999	\$0.00	Donald J. Griego
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.							
FOR	Navajo Nation	10 -521-2301-0264	Open	Joint Powers Agreement	10/19/2010 12/31/9999	\$226,200.00	Donald J. Griego
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.							
FOR	Mescalero Apache Tribe	10 -521-2301-0304	Open	Joint Powers Agreement	7/14/2010 12/31/9999	\$847,400.00	Kimberly A. Kostelnik
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.							
FOR	Village of Ruidoso	09 -521-0400-0021	Open	Joint Powers Agreement	7/1/2008 12/31/9999	\$0.00	Michael A. Gonzales
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.							

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
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
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.							
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
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.							
FOR	Village of Corrales	09 -521-2300-0106	Open	Joint Powers Agreement	1/30/2009 12/31/9999	\$0.00	Donald J. Griego
Notes: Gives the Village the ability to purchase of wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the Village to use for the purchase of wildland fire equipment and supplies, provide training to the Village on ordering from GSA and monitor the Village's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. SHARE No. 000 ... 9169. No funds involved.							
FOR	City of Farmington	09 -521-2300-0174	Open	Joint Powers Agreement	4/6/2009 12/31/9999	\$0.00	Donald J. Griego
Notes: EMNRD will acquire from the USDA - Forest Service a unique U.S. General Services Administration number for the City of Farmington to use for the purchase of wildland fire equipment and supplies, provide training on ordering from GSA and monitor City's purchase orders for compliance with agreement. Essential: Village fire department has need for safety gear that is difficult to purchase at cost and EMNRD has authority to purchase gear at low cost. Funding Source: n/a Share #: 000...9438 Term: Ongoing.							
FOR	County of San Juan	09 -521-2300-0179	Open	Joint Powers Agreement	6/8/2009 12/31/9999	\$0.00	Donald J. Griego
Notes: Gives the County the ability to purchase wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the County to use for the purchase of wildland fire equipment and supplies, provide training to the County on ordering from GSA and monitor the County's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. Essential: Direct abatement of wildfire threat.							
FOR	County of Valencia	09 -521-2300-0180	Open	Joint Powers Agreement	3/18/2009 12/31/9999	\$0.00	Donald J. Griego
Notes: Gives the County the ability to purchase of wildland fire safety gear through the federal supply schedules of the U.S. General Services Administration (GSA). As part of this on-going, no-cost JPA, EMNRD will acquire from the USDA - Forest Service a unique GSA number for the County to use for the purchase of wildland fire equipment and supplies, provide training to the County on ordering from GSA and monitor the County's purchase orders for compliance with the GSA's Cooperative Agreement for Equipment/Supplies in support of Wildland Fire Protection. Essential: Direct abatement of wildfire threat. SHARE No.: 000 ... 9359. No funds involved.							
FOR	New Mexico Department of Game and Fish	09 -521-0400-0182	Open	Joint Powers Agreement	3/11/2009 12/31/9999	\$0.00	Kimberly A. Kostelnik
Notes: Improvement of natural resources on lands owned by the State Game Commission through the performance of natural resource restoration projects. This JPA contains no specific compensation amount, but instead requires the NMDGF to complete individual project work plans with specified dollar amounts. A sample work plan (Attachment A) is included with the Agreement so NMDGF knows what is expected and also provides a sample format to the Department of Finance and Administration. When each work plan is satisfactory to EMNRD, the State Forester and NMDGF sign off on the plan. EMNRD then forwards each executed plan, the accompanying purchase requisition and a revised JPA brief through the DFA Secretary's Office as per established procedure. Essential: Direct abatement of wildfire threat. SHARE No. 000 .. 9318. Mix of state and federal funds.							
FOR	Department of Cultural Affairs	09 -521-0400-0203	Open	Joint Powers Agreement	7/7/2009 12/31/9999	\$0.00	Michael A. Gonzales
Notes: EMNRD shall to the DCA by using inmate crews to perform natural resource improvements on state lands owned and managed by the DCA, including lands surrounding the State Monuments, and providing vocational training for inmates classified by the Corrections Department as minimum security. Essential: Comply with underlying legislative funding intent. SHARE No. 000 ... 9441.							

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Use of aircraft for wildland fire suppression and aerial reconnaissance. The exchange of funds shall be on an as-need 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.	General Services Department	09 -521-2300-0236	Open	Joint Powers Agreement	12/23/2009 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Claunch-Pinto SWCD	08 -521-0400-0028	Open	Joint Powers Agreement	7/1/2007 12/31/9999	\$0.00	Michael A. Gonzales
FOR Notes: IWC shall provide support to the Bernalillo County Open Space Division (BCOSD) by using inmate crews to perform natural resource improvements to lands BCOSD owns and providing vocational training for inmates classified by the Corrections Department as minimum security. BCOSD pays EMNRD for the use of the inmate crews in accordance with rates specified in each approved project plan. This JPA supersedes and terminates JPA 99-521-0400-0122. SHARE HNo. 000 ... 5638.	County of Bernalillo	08 -521-0400-0030	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Albuquerque	08 -521-2300-0039	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Belen	08 -521-2300-0040	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Grants	08 -521-2300-0041	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Hurley	08 -521-2300-0042	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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	Village Of Virden	08 -521-2300-0043	Open	Joint Powers Agreement	5/2/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Capitan - Lincoln County	08 -521-2300-0044	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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.	City of Carlsbad	08 -521-2300-0045	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Elida	08 -521-2300-0046	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Carrizozo	08 -521-2300-0047	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	City of Artesia	08 -521-2300-0048	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Tatum	08 -521-2300-0049	Open	Joint Powers Agreement	10/17/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Floyd	08 -521-2300-0050	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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	Village of Fort Sumner	08 -521-2300-0051	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Dexter	08 -521-2300-0052	Open	Joint Powers Agreement	5/2/2008 12/31/9999	\$0.00	Donald J. Griego

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR	Village of Dora	08 -521-2300-0053	Open	Joint Powers Agreement	11/26/2007 12/31/9999	\$0.00	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates JPA 93-521-2300-0165 (wildfire suppression); and JPA 72-541-25 (wildfire cooperation). SHARE JPA No. 000 ... 1767.							
FOR	Village of Causey	08 -521-2300-0054	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
Notes: Fire suppression on lands adjacent to the Village of Causey. Essential: Provides direct abatement of wildfire threat on community. Funding Source: Emergency Fire Suppression Disaster Funds. Share #: 000...1768. Supersedes & terminates: JPA #s: 93-521-2300-0149 & 71-541-24.							
FOR	Village of Corona	08 -521-2300-0055	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
Notes: Document EMNRD's and the Village's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Village or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates JPA 93-521-2300-0182. SHARE No. 000 ... 1769.							
FOR	Town of Eunice	08 -521-2300-0057	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$0.00	Donald J. Griego
Notes: document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Supersedes and terminates JPA 93-521-2300-0168. SHARE No. 1771.							
FOR	City of Roswell	08 -521-2300-0058	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
Notes: document EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the City or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. SHARE No. 000 ...1772.							
FOR	Town of Lake Arthur	08 -521-2300-0059	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	Donald J. Griego
Notes: Documents EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. Supersedes and terminates EMNRD JPA 75-541-13. SHARE JPA No. 000 ... 1773.							
FOR	City of Jal	08 -521-2300-0060	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
Notes: JPA documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal Disaster SHARE #: 000 ... 1774							
FOR	Town of Hagerman	08 -521-2300-0061	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
Notes: Document EMNRD's and the Town's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. All reimbursements made to the Town or its fire department are either from the Division's appropriated fire suppression budget or a Governor's emergency declaration for wildfire suppression. Essential: Direct abatement of wildfire threat. This JPA supersedes and terminates JPA 75-541-14 for wildfire cooperation. SHARE No. 000 ... 2015.							
FOR	Village of Tijeras	08 -521-2300-0062	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
Notes: JPA documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Provided for direct abatement of wildfire threat to surrounding communities. Funding Source: Federal. SHARE #: 000 ... 2352. Supersedes and terminates: 78-521-2300-0144.							

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YEAR ENDED JUNE 30, 2016
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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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.	Village of Jemez Springs	08 -521-2300-0063	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Cuba	08 -521-2300-0064	Open	Joint Powers Agreement	11/17/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	Town of Willard	08 -521-2300-0065	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Aztec	08 -521-2300-0066	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Taos	08 -521-2300-0067	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Cimarron	08 -521-2300-0068	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village Of Eagle Nest	08 -521-2300-0069	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Clayton	08 -521-2300-0071	Open	Joint Powers Agreement	5/13/2009 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of House	08 -521-2300-0073	Open	Joint Powers Agreement	3/18/2009 12/31/9999	\$0.00	Donald J. Griego

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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.	City of Sunland Park	08 -521-2300-0074	Open	Joint Powers Agreement	5/28/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Hatch	08 -521-2300-0077	Open	Joint Powers Agreement	11/2/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Williamsburg	08 -521-2300-0079	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Lordsburg	08 -521-2300-0080	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Los Lunas	08 -521-2300-0081	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Chama	08 -521-2300-0082	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town Of Mountainair	08 -521-2300-0083	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Pueblo of Sandia	08 -521-A060133-0107	Open	Joint Powers Agreement	10/5/2007 12/31/9999	\$69,000.00	Kimberly A. Kostelnik
FOR 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.	City of Las Vegas	08 -521-2300-0109	Open	Joint Powers Agreement	10/17/2007 12/31/9999	\$0.00	Donald J. Griego

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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).	City of Socorro	08 -521-2300-0110	Open	Joint Powers Agreement	11/26/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Silver City	08 -521-2300-0111	Open	Joint Powers Agreement	11/26/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Angel Fire, The	08 -521-2300-0112	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Mesilla	08 -521-2300-0113	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	Village of Corrales	08 -521-2300-0114	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Ruidoso	08 -521-2300-0115	Open	Joint Powers Agreement	11/30/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Cloudcroft	08 -521-2300-0116	Open	Joint Powers Agreement	11/2/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	City of Raton	08 -521-2300-0117	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Kimberly A. Kostelnik
FOR Notes: Wildfire suppression. Essential: Direct abatement of wildfire threat. Federal and state funds. SHARE No. 000 ... 6666.	Town of Estancia	08 -521-2300-0118	Open	Joint Powers Agreement	9/2/2008 12/31/9999	\$0.00	Donald J. Griego

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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.	Village of Reserve	08 -521-2300-0119	Open	Joint Powers Agreement	11/20/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Ruidoso Downs	08 -521-2300-0120	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Portales	08 -521-2300-0121	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Lovington	08 -521-2300-0122	Open	Joint Powers Agreement	11/26/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Hobbs	08 -521-2300-0123	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Tularosa	08 -521-2300-0124	Open	Joint Powers Agreement	11/17/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Loving	08 -521-2300-0125	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Hope	08 -521-2300-0126	Open	Joint Powers Agreement	11/2/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	Village of Melrose	08 -521-2300-0127	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	Donald J. Griego

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(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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.	Village of Grady	08 -521-2300-0128	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Texico	08 -521-2300-0129	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Bernalillo	08 -521-2300-0130	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Encino	08 -521-2300-0131	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	Village of Bosque Farms	08 -521-2300-0132	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Gallup	08 -521-2300-0133	Open	Joint Powers Agreement	2/27/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Milan	08 -521-2300-0134	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Wildfire suppression. Essential: Direct abatement of wildfire threat. State and federal funds. SHARE NO. 000 ... 6726.	City of Espanola	08 -521-2300-0135	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	City of Bloomfield	08 -521-2300-0136	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego

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YEAR ENDED JUNE 30, 2016
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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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. 07-521-2300-0088). SHARE No. 000 ... 6479.	Village of Taos Ski Valley	08 -521-2300-0137	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	Village of Des Moines	08 -521-2300-0138	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Springer	08 -521-2300-0139	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Folsom	08 -521-2300-0140	Open	Joint Powers Agreement	5/2/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Pecos	08 -521-2300-0141	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Clovis	08 -521-2300-0142	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Town of Vaughn	08 -521-2300-0143	Open	Joint Powers Agreement	11/30/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Santa Rosa	08 -521-2300-0144	Open	Joint Powers Agreement	12/27/2007 12/31/9999	\$0.00	Donald J. Griego
FOR 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 ... 676.	Village of Wagon Mound	08 -521-2300-0145	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$0.00	Donald J. Griego

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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.	Village of Roy	08 -521-2300-0146	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Mosquero	08 -521-2300-0148	Open	Joint Powers Agreement	1/15/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of San Jon	08 -521-2300-0149	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Bayard	08 -521-2300-0151	Open	Joint Powers Agreement	12/5/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Santa Clara	08 -521-2300-0152	Open	Joint Powers Agreement	12/5/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Santa Fe	08 -521-2300-0163	Open	Joint Powers Agreement	4/1/2008 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Documents EMNRD's and the City's commitment to wildland fire suppression, protection responsibilities, interagency cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to community. Funding Source: Emergency Fire Suppression Disaster Funds. SHARE No. 000...6513. Supersedes and terminates SHARE JPA 000 ... 1237 (07-0005).	City of Rio Rancho	08 -521-2300-0164	Open	Joint Powers Agreement	2/18/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	City of Rio Rancho	08 -521-2300-0164	Open	Joint Powers Agreement	2/13/2008 12/31/9999	\$0.00	Kimberly A. Kostelnik
FOR 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 ... 1239 (EMNRD No. 07-521-2300-0006). OSF. SHARE No. 000 ... 6328.	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

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR 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.	City of Moriarty	08 -521-2300-0166	Open	Joint Powers Agreement	11/3/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	City of Farmington	08 -521-2300-0167	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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 ... 1567.	Town of Red River	08 -521-2300-0168	Open	Joint Powers Agreement	4/28/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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.	Village of Columbus	08 -521-2300-0169	Open	Joint Powers Agreement	4/7/2009 12/31/9999	\$0.00	Donald J. Griego
FOR 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).	Village of Maxwell	08 -521-2300-0170	Open	Joint Powers Agreement	1/29/2008 12/31/9999	\$0.00	Donald J. Griego
FOR 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 & longterm 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.	New Mexico Highlands University	08 -521-0400-0287	Open	Joint Powers Agreement	3/20/2008 12/31/9999	\$178,374.61	Susan E Rich
FOR Notes: Documents the parties' (US Dept of the Interior; BLM, National Park Service; BIA; US Fish & Wildlife Service; Dept of Agriculture; Forest Service; and DOE)commitment to improve efficiency by facilitating the coordination and exchange of personnel, equipment, supplies, services, and funds for management of wildfires. In addition, presidentially-declared emergencies and disasters or other emergencies and disasters under the Federal Emergency Management Agency's authority are covered under this agreement. Essential: Meets statutory mandates to maintain public peace, health, safety and welfare. Funding Source: State funds. SHARE: 000...7104.	Department of The Interior	08 -521-2300-0288	Open	Joint Powers Agreement	4/2/2008 4/1/2017	\$0.00	Donald J. Griego
FOR Notes: To document EMNRD's and the Village's commitment to fire suppression, protection responsibilities, cooperation and coordination, reimbursement for use of shared resources on wildfires, mutual wildfire suppression, management assistance, cooperation and use of federal excess property. Essential: Direct abatement of wildfire threat to communities. Federal Funding. SHARE No. 000...2031.	Village of Logan	07 -521-2300-0104	Open	Joint Powers Agreement	9/27/2006 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: UNM - Natural Heritage Program shall provide professional fieldwork and research assistance, greenhouse studies and geographic information system work rare or endangered plants in New Mexico. Work Order basis. Essential: Meet underlying federal funding requirements. USFWS Funding. SHARE No. 000 ... 2830.	UNM - Board of Regents	06 -521-0429-0031	Open	Joint Powers Agreement	8/8/2005 12/31/9999	\$117,908.00	Robert C Sivinski
FOR Notes: Perform natural resource restoration projects on SWCD-managed lands using the Inmate Work Camp Program. VSWCD reimburses Forestry. Essential: Direct abatement of wildfire threat.	Valencia Soil and Water Conservation District	06 -521-0400-0084	Open	Joint Powers Agreement	9/13/2005 12/31/9999	\$0.00	Michael A. Gonzales

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SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016
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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: NMDGF and EMNRD will jointly acquire a conservation easement on 5,000 acres of the Horse Springs Ranch in northern Catron County to protect important wildlife habitat, watershed and other forest values and allow EMNRD's Forest Legacy Program to meet underlying federal grant 25% matching requirement. Essential: Meet underlying federal grant requirements. See entry 06-521-0400-0252 for copy of file-stamped CE.	NM Game & Fish Department	06 -521-0400-0225	Open	Joint Powers Agreement	4/19/2007 12/31/9999	\$0.00	Robert C Sivinski
FOR Notes: Conduct Wildland Urban Interface and Hazardous Materials Grants projects. Essential: Direct abatement of wildfire threat and meet underlying federal grant requirements. Federal Cooperative Fire Protection - Wildland/Urban Interface Grant.	Middle Rio Grande Conservancy	05 -521-0400-0040	Open	Joint Powers Agreement	10/7/2004 12/31/9999	\$531,000.00	Kimberly A. Kostelnik
FOR Notes: EMNRD will acquire a GSA number for the County to use in purchasing wildland fire equipment and supplies, provide training to County in ordering from GSA and monitor County's purchases for compliance with Agreement. Essential: Direct abatement of wildfire threat.	County of Bernalillo	05 -521-0400-0113	Open	Joint Powers Agreement	12/13/2004 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: County & EMNRD mutual agree to establish, implement and maintain a Resource Mobilization Plan (RMP) & associated procedures for mobilization of wildland fire protection resources. Also allows for transfer of federal excess property, where available. Essential: Provides direct abatement of wildfire threat.	County of Mora	04 -521-04-001	Open	Joint Powers Agreement	7/8/2003 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Provide support to the City by using inmate crews to perform natural resource improvements to City property.	City of Albuquerque	04 -521-04-007	Open	Joint Powers Agreement	7/31/2003 12/31/9999	\$0.00	Michael A. Gonzales
FOR Notes: Improvement of natural resources on lands managed by SLO through the performance of natural resource restoration projects. Essential: Direct abatement of wildfire threat. SHARE No. 000000000000000000002191.	State Land Office	04 -521-0400-0079	Open	Joint Powers Agreement	11/6/2003 12/31/9999	\$430,652.50	Kimberly A. Kostelnik
FOR Notes: Conduct Inmate Work Camp projects on public lands in Ciudad SWCD's boundaries. Ciudad reimburses IWC for projects as agreed on in individual project work plans and as specified in the JPA. Essential: Direct abatement of wildfire threat and fulfills statutory requirements.	Ciudad Soil & Water Conservation District	04 -521-0400-0092	Open	Joint Powers Agreement	1/15/2004 12/31/9999	\$0.00	Michael A. Gonzales
FOR Notes: Allows the County to purchase wildland fire safety gear through the federal supply schedules of the General Services Administration. Essential: Allows fire departments to purchase necessary safety gear at reasonable cost; protect life and property.	County of Eddy	04 -521-0400-0105	Open	Joint Powers Agreement	1/8/2004 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Improvement of natural resources on County lands managed through the performance of natural resource restoration projects. Essential: Direct abatement of wildfire threat. SHARE No. 000 ... 12288.	County of Socorro	04 -521-0400-0110	Open	Joint Powers Agreement	5/7/2004 12/31/9999	\$54,000.00	Douglas I Boykin
FOR Notes: Conducting Wildland/Urban Interface (WUI) projects. Red River is required to complete a project work plan for each project, and EMNRD reimburses Red River from federal dollars as specified in the approved work plan. Essential: Direct abatement of wildfire threat.	Town of Red River	04 -521-0400-0114	Open	Joint Powers Agreement	3/23/2004 12/31/9999	\$165,450.00	Ernest Lopez
FOR Notes: Conduct wildland/urban interface projects. City is required to complete a project work plan for each potential project and EMNRD reimburses the City as specified in the approved plan. Essential: Direct abatement of wildfire threat.	City of Las Vegas	04 -521-0400-0117	Open	Joint Powers Agreement	1/23/2004 12/31/9999	\$0.00	Louie Casaus
FOR Notes: Provide support to the City by using inmate work crews to perform natural resource improvements to City property. Essential: direct abatement of wildfire threat; fulfill statutory obligation.	City Of Rio Rancho	04 -521-04-062	Open	Joint Powers Agreement	12/1/2003 12/31/9999	\$0.00	Michael A. Gonzales

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YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Allows the County to purchase wildland fire safety gear through the federal supply schedules of the General Services Administration. Essential: Allows fire departments to purchase necessary safety gear at reasonable cost; protect life and property.	County of Socorro	04 -521-04-107	Open	Joint Powers Agreement	3/3/2004 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Purchase wildland firefighting equipment from the U.S. General Services Administration for the City's fire department.	City of Moriarty	03 -521-0400-0034	Open	Joint Powers Agreement	10/15/2002 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Provide a forest entomologist for forest pest survey work NMCES shall provide detection, evaluation, reporting and education in all phases of integrated forest pest management.	NMSU - Coop Extension Service	03 -521-04-040	Open	Joint Powers Agreement	1/3/2007 12/31/2016	\$206,100.00	Doris C. Archuletta
FOR Notes: Inmate Work Camp crews will perform natural resource improvements to City property. Essential contract cause it provides for direct abatement of wildfire threat to the City.	City of Grants	03 -521-04-129	Open	Joint Powers Agreement	3/17/2003 12/31/9999	\$0.00	Michael A. Gonzales
FOR 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.	County of Santa Fe	02 -521-04-096	Open	Joint Powers Agreement	3/6/2002 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Allow Taos County (Enchanted Circle Firefighters Association) to purchase wildland firefighting equipment from the U.S. General Services Administration wildfire suppression personal protective equipment purchasing authority. Ongoing.	County of Taos	02 -521-04-097	Open	Joint Powers Agreement	12/17/2001 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Provide for the use of inmate work for improvement of natural resources on public lands managed by the Village.	Village of Corrales	02 -521-04-138	Open	Joint Powers Agreement	2/28/2002 12/31/9999	\$0.00	Michael A. Gonzales
FOR Notes: Inmate work on lands managed by the Commissioner. Term is ongoing.	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
FOR Notes: Provide wildland fire suppression assistance on wildland fire incidents adjacent to the Village of Taos boundaries	Village of Taos Ski Valley	01 -521-04-029	Open	Joint Powers Agreement	7/1/2000 12/31/9999	\$0.00	Frank Smith
FOR 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.	County Of Rio Arriba	01 -521-04-148	Open	Joint Powers Agreement	3/6/2001 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Allow Mora County to purchase fire fighting equipment through EMNRD's authority with the U.S. General Services Administration.	County of Mora	01 -521-04-237	Open	Joint Powers Agreement	7/25/2001 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: EMNRD will assist County in gaining FEDSTRIP number and access to federal surplus firefighting equipment.	County of Sandoval	00 -521-0400-0012	Open	Joint Powers Agreement	8/19/1999 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Designate a local contact person with knowledge of the County Fire Dept's. to have authority to mobile resources, advise EMNRD as to the status of county resources, etc.	County Of Bernalillo	00 -521-23-129	Open	Joint Powers Agreement	3/10/2000 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Use Of Inmate Crews In Natural Resource Projects On County Of Socorro Properties	County of Socorro	99 -521-04-016	Open	Joint Powers Agreement	8/12/1998 12/31/9999	\$0.00	Michael A. Gonzales

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YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
FOR Notes: Participation In College Work Study Program For Students. Automatically renews each July 1 unless terminated in writing.	New Mexico Institute of Mining and Technology	99 -521-0400-0163	Open	Joint Powers Agreement	5/19/1999 12/31/9999	\$3,331.25	Douglas I Boykin
FOR Notes: JPA-EMNRD & Middle Rio Grande As Part Of Inmate Work Camp Established By EMNRD. SHARE No. 000 ... 2527.	Middle Rio Grande Conservancy	98 -521-0400-0110	Open	Joint Powers Agreement	2/2/1998 12/31/9999	\$0.00	Michael A. Gonzales
FOR Notes: Allow The City Of Rio Rancho To Purchase Wildland Fire Safety Equipment. SHARE No. 000 .. 2530.	City Of Rio Rancho	98 -521-0400-0151	Open	Joint Powers Agreement	3/25/1998 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Purchase Wildland Fire Safety Equipment Per GSA Account. EMNRD Will Monitor The Purchases Made. SHARE No. 000 ... 2531.	Grant, County Of	98 -521-0400-0167	Open	Joint Powers Agreement	4/28/1998 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Allow EMNRD To Purchase Wildfire Equip. County Will Reimburse EMNRD. SHARE No. 000 ... 2528.	County of San Miguel	98 -521-0400-0185	Open	Joint Powers Agreement	6/1/1998 12/31/2099	\$0.00	Donald J. Griego
FOR Notes: Mgmt. Of Protected Wildlife Resources Related To Wildlife Habitat Protection, Enhancement Of Land. NMDGF No. 98-516-0068. SHARE No. 000 ... 2529.	NM Game & Fish Department	98 -521-0400-0187	Open	Joint Powers Agreement	4/17/1998 12/31/9999	\$0.00	Michael A. Gonzales
FOR Notes: Carry out tree improvement work on New Mexico forest tree species.	NMSU - New Mexico State University	96 -521-0400-0021	Open	Joint Powers Agreement	7/1/1995 6/30/2017	\$254,000.00	Carol A. Bada
FOR Notes: Provide Support To EMNRD's Forestry Division On Wildland Fires Burning On Lands.	Middle Rio Grande Conservancy	96 -521-23-004	Open	Joint Powers Agreement	1/3/1996 12/31/9999	\$0.00	Frank Smith
FOR Notes: To Conduct Resource Management Activities In The Luera Mountains.	State Land Office	93 -521-0400-0246	Open	Joint Powers Agreement	5/27/1993 12/31/9999	\$0.00	Douglas I Boykin
FOR Notes: Agreement Giving Forestry Responsibility Over Smokey Bear Park.	USFS - Lincoln NF	93 -521-04-279	Open	Joint Powers Agreement	5/25/1993 12/31/9999	\$0.00	Gregory J. Fitch
FOR 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.	US Forest Service	86 -521-2300-0325	Open	Joint Powers Agreement	10/6/1986 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: Cooperative Wildfire Suppression Services between Forestry, Parks, DGF, DMA, DPS, GSD, DOT, DCA, and State Fire Marshal. SHARE No. 000 .. 2598.	NM Game & Fish Department	79 -521-2300-0199	Open	Joint Powers Agreement	11/26/1990 12/31/9999	\$0.00	Frank Smith
FOR Notes: Wildfire suppression. Eddy County No. A-89-01. SHARE No. 000 ... 2616.	County of Eddy	77 -521-2300-0104	Open	Joint Powers Agreement	3/9/1989 12/31/9999	\$0.00	Donald J. Griego
FOR Notes: To Provide Resources/expertise Of Protecting/conserving Forested Areas Of State Trust Lands. Black Lake Resource Management Area. SHARE No. 000 ... 2619.	NM State Land Office	77 -521-0400-0217	Open	Joint Powers Agreement	6/8/1989 12/31/9999	\$0.00	Charles P. Wicklund

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Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
Division: MMD							
Div	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
MMD	NM Environment Department	15 -521-0620-0087	Open	Joint Powers Agreement	1/23/2015 9/30/2016	\$0.00	Holland W. Shepherd
Notes: Participation in Chevron Questa Mine CERCLA process.							
MMD	Department of Cultural Affairs	05 -521-0600-0001	Open	Joint Powers Agreement	7/23/2004 12/31/9999	\$1,150,000.00	John A. Kretzmann
Notes: Conduct background research, prepare historic contexts, conduct archaeological inventories and properties and reports. Essential: Complies with National Historic Preservation Act. Funding: Federal. SHARE: 000 ... 1612. SHARE Amd. 1 No. 000 ... 5422. SHARE Amd. 2 000 ... 5443. SHARE Amd. 3 No. 000 ... 6658. OSM/AML funds.							
MMD	NM Environment Department	01 -521-0600-0138	Open	Joint Powers Agreement	1/24/2001 12/31/9999	\$0.00	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
OCD	NM Environment Department	13 -521-0710-0006	Open	Joint Powers Agreement	8/20/2012 12/31/9999	\$0.00	Gabrielle A. Gerholt
Notes: Reimbursement for operation of Underground Injection Control program. Supersedes and terminates EMNRD JPA no. 02-521-0700-0226.							
OCD	State Land Office	04 -521-0700-0300	Open	Joint Powers Agreement	1/4/2004 12/31/9999	\$0.00	Jane E. Prouty
Notes: Identify, define and articulate the methods by which the Tri-Agencies (EMNRD, SLO and TRD) will carry out their shared responsibility for the on-going management, operation, utilization and maintenance of ONGARD; define the process for determining the need for changes to ONGARD and for establishing priorities; and establishing a mechanism to allocate financial responsibility for ONGARD. Supersedes and terminates JPA 98-521-0700-0173. 10-21-09: Arbitrarily given tracking number of 04-521-0700-0300.							
OCD	NM Environment Department	02 -521-0700-0226	Open	Joint Powers Agreement	5/29/2002 6/30/2017	\$0.00	Daniel J Sanchez
Notes: Define funding, program tasks and administration of the Underground Injection Control Program, as dictated by the U.S. Environmental Protection Agency. OCD is the lead agency for the UIC in New Mexico. SHARE No. 000 ... 4360. SHARE Amd. No. 1 000 ... 4361. Superseded and terminated by SHARE JPA 13-521-0710-0006.							
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 grand money EID receives. OCD has authority over injection wells, including those at geothermal installations. MMD has authority over injection wells associated with coal mining.							

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SCHEDULE 5 – SUPPLEMENTAL SCHEDULE OF JOINT POWERS AGREEMENTS (CONTINUED)
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(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
OCD Notes: Establish A Data Center In The Simms Building To Be Shared By Users	NM State Land Office/NM Tax & Revenue	77 -521-0700-0017	Open	Joint Powers Agreement	9/8/1988 12/31/9999	\$0.00	Jane E. Prouty
Division: OFS Div							
OFS Notes: Purchase farmland conservation easements in the Middle Rio Grande Valley in collaboration with the Rio Grande Agricultural Land Trust. CE is perpetual.	Natural Resources Conservation Service, SCS, U 06 -521-0100-0061		Open	Joint Powers Agreement	10/12/2005 12/31/9999	\$150,000.00	Cheryl L. Bada
OFS 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 94-52	US Dept. of Energy, City Of Carlsbad, Eddy Cour 01 -521-0100-0046		Open	Joint Powers Agreement	10/24/2000 12/31/9999	\$0.00	Anne D. Clark
OFS Notes: Management Of The WIPP Withdrawal Area, JPA With NM Game & Fish, OCA And State Land Office	NM Game & Fish Department	97 -521-0100-0186	Open	Joint Powers Agreement	6/26/1997 12/31/9999	\$0.00	Anne D. Clark
OFS Notes: Document EMNRD's and DOH, ED, DPS, OSFM and DHSEM's desire to efficiently manage all New Mexico Waste Isolation Pilot Plant (WIPP) Transportation Program activities falling under the jurisdiction of the New Mexico Radioactive Waste Consultation Taskforce through a single program. Essential: Maintain compliance with federal funding requirements for WIPP. SHARE No. 2545; SHARE Amd. 1 No. 000 ...5685. SHARE Amd. 2 No. 000 .. 5686. SHARE Amd. 3 No. 000 ... 5687. Federal Funds.	Department of Health	94 -521-0100-0197	Open	Joint Powers Agreement	10/1/1993 12/31/9999	\$4,344,532.13	Anne D. Clark
Division: PRD Div							
PRD Notes: Terms and conditions for Parks to receive reimbursement for the construction and maintenance of boat use facilities. [Federal Aid in Sport Fish Restoration Act/Wallop-Breaux Amendment.]	New Mexico Department of Game and Fish	16 -521-0500-0197	Open	Joint Powers Agreement	6/14/2016 12/31/9999	\$0.00	Toby G. Velasquez
PRD Notes: Terms and conditions for operation of Cerrillos Hills State Park. Necessary: Comply with Governor's directive and legislative action. SHARE No. 000 ... 7371.	County of Santa Fe	09 -521-0500-0020	Open	Joint Powers Agreement	9/1/2009 7/1/2032	\$0.00	Sarah Wood
PRD Notes: Specifies terms, conditions and each party's duties in operation of Cimarron, Clayton and Fenton Lake State Parks. Essential: Necessary to operate the parks. No SHARE Number, as NMDGF, the initiator, apparently didn't enter it into SHARE. NMDGF No. 08-516-0000-0002.	New Mexico Department of Game and Fish	08 -521-0500-0027	Open	Joint Powers Agreement	8/31/2007 12/31/9999	\$0.00	Tommy Joseph Mutz
PRD 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.	General Services Department	05 -521-8545-0206	Open	Joint Powers Agreement	4/14/2005 4/13/2030	\$0.00	Tommy JOSEPH Mutz
PRD Notes: Specifies each parties duties and responsibilities in the operation of Mesilla Valley Bosque State Park. Essential: Specifies new park's operating procedures.	State Game Commission/DGF	05 -521-0500-0271	Open	Joint Powers Agreement	4/21/2005 12/31/9999	\$0.00	David D. Gatterman
PRD Notes: Provide for cooperation in the management of Eagle Nest Lake State Park and joint administration of certain lands at Eagle Nest Lake. Essential: Necessary for the operation of a state park.	NM Game & Fish Department	04 -521-0500-0306	Open	Joint Powers Agreement	6/23/2004 12/31/9999	\$0.00	Tommy JOSEPH Mutz

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YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Division/Notes	Contractor	Contract Number	Status	Contract Type	Begin-End Dates	Total	Manager
PRD Notes: Parties: EMNRD, NMDGF and SEO/Interstate Stream Commission. Develop, maintain and improve a park and recreation area and appropriate services at Eagle Nest Lake. Appropriations language indicates the terms of this Agreement are contingent on sufficient money being provided by the Legislature for all parties to do their duties. Parties: Game & Fish, EMNRD, State Engineer and Interstate Stream Commission. Game & Fish No. 03-516.32	NM Game & Fish Department	03 -521-0500-0079	Open	Joint Powers Agreement	11/1/2002 6/30/2027	\$0.00	Tommy JOSEPH Mutz
PRD Notes: Provide minimum and minimum-restrict inmates to work in various state parks: Bottomless, Brantley, Living Desert, RGNC, Hyde, Bluewater, Leasburg, Rockhound & EBLSP. 2007: Amendment signed to increase yearly compensation from \$95,000 per year to an amount not to exceed \$149,000. Exact amount up to the Not to Exceed figure to be mutually determined each year. SHARE No. 000 ... 2492. SHARE Amd. 1 No. 000 ... 10811.	NM Corrections Dept	02 -521-0500-0012	Open	Joint Powers Agreement	7/2/2001 12/31/9999	\$0.00	Tommy Joseph Mutz
PRD Notes: Operation and management responsibilities for Cimarron and Ute. 08-31-07: Portions addressing Cimarron carved out and covered in EMNRD JPA No. 08-521-0500-0027 (NMDGF # 08-516-0000-0002). From that date forward, portion of this JPA regarding Ute were extended via letters.	NM Game & Fish Department	02 -521-0500-0142	Open	Joint Powers Agreement	10/17/2001 12/31/9999	\$0.00	Tommy JOSEPH Mutz
PRD Notes: Contractor shall act as agent in the purchase of the remaining lots in the Boca Negra Unit of the Petroglyph National Monument. Agreement ends when all land purchases have been completed.	City of Albuquerque	01 -521-8400-0187	Open	Joint Powers Agreement	5/30/2001 12/31/9999	\$5,000,000.00	Carl Coffman
PRD Notes: Transfer Of Operation Responsibilities Of Santa Fe River State Park	City of Santa Fe	98 -521-8600-0087	Open	Joint Powers Agreement	12/12/1997 12/31/9999	\$150,000.00	David D. Gatterman
PRD Notes: Encumber Funds With Town Of Hurley For Pool/Park Improvements.	Town of Hurley	94 -521-0500-035	Open	Joint Powers Agreement	7/1/1993 12/31/2020	\$5,500.00	David L Certain
PRD Notes: Joint Effort By EMNRD, Albuquerque And NPS To Purchase Land For Indian Petroglyph	National Park Service	78 -521-8400-0277	Open	Joint Powers Agreement	6/27/1990 12/31/9999	\$6,000,000.00	David Simon
PRD Notes: Bottomless Lakes State Park. To Establish Separate Responsibilities And Authorities Of Water Service	NM Dept. of Military Affairs	77 -521-0500-0024	Open	Joint Powers Agreement	10/1/1987 12/31/9999	\$0.00	Tommy Joseph Mutz
PRD Notes: Use of the Villanueva Landfill.	County of San Miguel	74 -541-0500-0010	Open	Joint Powers Agreement	11/4/1985 12/31/9999	\$0.00	Tommy Joseph Mutz

**STATE OF NEW MEXICO ENERGY, MINERALS,
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SCHEDULE 6 –SCHEDULE OF VENDOR INFORMATION
FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT) - UNAUDITED
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

RFB#/RFP#	Type of Procurement	Awarded Vendor	Dollar Amount of Awarded Contract	Dollar Amount of Amended Contract	Address of All Vendors (s) th	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the Vendor In-State and Chose Veteran's Preference? (Y or N)	Brief Description of the Scope of Work
52100-0000050231	Professional Services	Engineering Economics Inc.	\$125,500.00		Matt Davis, Engineering Economics, Inc. 11930 Menaul N, #224C Albuquerque, NM 87112	Y	Y	Third Party review of building energy audits and energy retrofit projects and commissioning oversight.
52100-0000050231	Professional Services	Nexant	\$81,500.00		Chris Schroeder, Nexant 3100 West Ray Rd. Suite 230 Chandler, AZ 85226	N	N	Third Party review of building energy audits and energy retrofit projects and commissioning oversight.
17-521-0500-0006	Professional Services	Carlsbad Animal Clinic	\$80,000.00		Carlsbad Animal Clinic 103 E. Blodgett St. Carlsbad, NM 88220	Y	N	Veterinary services at LDZGSP
		(No Other Proposals)						
17-521-0620-0002	Professional Services	Holistic Wildlife Services NM, LLC Share No. 17-521-0620-0002	\$90,000.00	0	Holistic Wildlife Services NM LLC c/o Rick Sherwin, PhD 105 Kubesh Court Yorktown, VA 23693	N	N	Contractor shall perform bat habitat evaluations and monitoring tasks related to abandoned mine projects throughout New Mexico on a task order basis.
		Bat Conservation International (pending)			Bat Conservation Intl. c/o Dave Waldien 4600 N. Fairfax Dr. 7th Floor Arlington, VA 22203	N	N	
					Ecosphere Environmental Services Inc. c/o Karen Caddis 776 E. Second Avenue Durango, CO 81301	N	N	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 6 –SCHEDULE OF VENDOR INFORMATION
FOR PURCHASING EXCEEDING \$60,000 (EXCLUDING GRT) – UNAUDITED (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

RFB#/RFP#	Type of Procurement	Awarded Vendor	Dollar Amount of Awarded Contract	Dollar Amount of Amended Contract	Address of All Vendors (s) th	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the Vendor In-State and Chose Veteran's Preference? (Y or N)	Brief Description of the Scope of Work
					Environmental Planning Group LLC c/o Michael Doyle 3457 Ringsby Court #100-B Denver, CO 80216	N	N	
					Harris Environmental Group c/o Lisa K. Harris, PhD 650 N. 6th Avenue Tucson, AZ 85705	N	N	
16-521-0620-0046	Emergency	Alan Kuhn Associates, LLC	\$350,000.00	N/A	13212 Manitoba Dr. NE Albuquerque, NM 87111	Y	N	Conduct a geotechnical investigation and assessment of at least two sinkholes above the abandoned Allison Coal Mine in the community of Allison outside of Gallup, McKinley County, New Mexico.
17-521-0200-0001	Professional Services	Clifton, Larson, Allen LLP	\$116,282.00	N/A	Clifton, Larson, Allen LLP 500 Marquette NW Suite 800 Albuquerque, NM 87102	Y	N	To perform the annual financial and compliance audit of EMNRD's and Youth Conservation Corps financial statements.
					Jaramillo Accounting Group 4700 Lincoln Rd. NE Suite 120 Albuquerque, NM 87109	Y	N	
					Moss Adams LLP 6565 Americas Parkway NE Ste 600 Albuquerque, NM 87110	Y	N	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE 6 –SCHEDULE OF VENDOR INFORMATION
FOR PURCHASING EXCEEDING \$60,000 (EXCLUDING GRT) – UNAUDITED (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

RFB#/RFP#	Type of Procurement	Awarded Vendor	Dollar Amount of Awarded Contract	Dollar Amount of Amended Contract	Address of All Vendors (s) th	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the Vendor In-State and Chose Veteran's Preference? (Y or N)	Brief Description of the Scope of Work
					Axiom 316 Osuna Road NE Suite 401 Albuquerque, NM 87107	Y	N	
					Atkinson 6501 Americas Parkway NE Suite 700 Albuquerque, NM 87110	Y	N	

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Federal Agency/ Pass-Through Agency	Federal CFDA Number	Passed Through to Subrecipients	Federal Participating Expenditures
U.S. Department of Energy:			
State Energy Program	81.041		\$ 478,714
Waste Isolation Pilot Project	81.106	\$ 783,909	931,506
State Energy Program Special Projects	81.119		271,179
Total USDE			<u>1,681,399</u>
U.S. Department of Agriculture:			
Forest Service – Cooperative Forestry Assistance	10.664	1,389,060	3,530,670
Forest Service - Watershed Health Plan	10.902		91,813
Forest Service - Fire Reimbursement	10.unknown		4,970,648
Total USDA			<u>8,593,131</u>
U.S. Department of Homeland Security:			
U.S. Coast Guard Boating Safety Program	97.012		854,766
Fire Reimbursement	97.unknown		318,565
Total USDHS			<u>1,173,331</u>
U.S. Department of Transportation:			
Federal Highway Admin – National Trails Act	20.219		179,008
Total US DOT			<u>179,008</u>
U.S. Department of the Interior:			
Fire Reimbursement	15.unknown		747,543
National Park Service:			
Land and Water	15.916		614,844
Total National Park Service			<u>614,844</u>
Office of Surface Mining:			
Abandoned Mine Land	15.252		3,106,716
Total Office of Surface Mining			<u>3,106,716</u>
Bureau of Land Management			
Ready Reserve	15.unknown		
Woodland Restoration	15.233		77,172
Abandoned Mine Program	15.236		2,113,347
Total Bureau of Land Management			<u>2,190,519</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Federal Agency/ Pass-Through Agency	Federal CFDA Number	Passed Through to Subrecipients	Federal Participating Expenditures
<hr/>			
Bureau of Reclamation:			
Recreation Resources Management	15.524		\$ 1,202,257
Total Bureau of Reclamation			<u>1,202,257</u>
US Fish & Wildlife Service:			
US Fish and Wildlife - Endangered Plants	15.615		68,119
US Fish and Wildlife - Wildlife Restoration	15.611		509,300
US Fish and Wildlife - Inmate work camp	15.657		5,010
Total US Fish & Wildlife Service			<u>582,429</u>
Total U. S. Department of the Interior			8,444,308
U.S. Environmental Protection Agency:			
Underground Injection Control Program	66.433		283,000
CMI Questa Mine Remedial Tech	66.802		83,764
Total U.S. Environmental Protection Agency			<u>366,764</u>
Total			<u>\$ 20,437,941</u>
Federal Revenue from Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds			\$ 20,437,944
Reconciling Items			<u>(3)</u>
Total			<u>\$ 20,437,941</u>

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2016
(SEE INDEPENDENT AUDITORS' REPORT)**

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of State of New Mexico Energy, Minerals, and Natural Resources Department under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of State of New Mexico Energy, Minerals, and Natural Resources Department, it is not intended to and does not present the financial position or changes in net assets of State of New Mexico Energy, Minerals, and Natural Resources Department.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the basis of accounting described in note 2. 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. State of New Mexico Energy, Minerals, and Natural Resources Department has elected to use the 34.28-percent indirect cost rate as approved by the United States Department of Agriculture.

Non-Cash Assistance

The Department did not receive any federal non-cash assistance during the year ended June 30, 2016.

Loans

The Department did not have any loans outstanding with the Federal government at June 30, 2016.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, the budgetary comparisons of 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, 2016, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and the combining and individual funds and related budgetary comparisons of the Department, presented as supplementary information, and have issued our report thereon dated November 22, 2016.

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

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

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

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as findings 2016-001 and 2016-002.

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.



CliftonLarsonAllen LLP

Albuquerque, New Mexico
November 22, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited 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, 2016. The Department's major federal programs are identified in the summary of auditors' 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.

Auditors' 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.

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

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, 2016.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



CliftonLarsonAllen LLP

Albuquerque, New Mexico
November 22, 2016

**ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2016**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

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

Type of auditor's report issued on compliance for major program: Unmodified

Any audit findings, disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major programs:

CFDA

<u>Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.664	Cooperative Forestry Assistance
15.236	Abandoned Mine Program
15.252	Abandoned Mine Land
97.102	U.S Coast Guard Boating Safety Program

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

Auditee qualified as low-risk auditee? yes no

**ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS

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

Condition: During testwork over gas cards, we identified 28 out of 868 instances where a fuel type other than regular unleaded was purchased. In addition, there were 9 receipts missing for fuel credit card transactions. The estimated amount of these unallowable purchases is \$315 out of \$206,390 transactions subjected to testing.

Criteria: NMAC 1.5.3.19 NMSA 1978 states that all fuel purchases must be for unleaded fuel and exception reports are to be reviewed on a monthly basis.

Effect: Non-compliance with New Mexico Statutes.

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

Recommendation: We recommend the Department remind their employees of their policies and procedures pertaining to WEX fuel card usage and modify their internal controls to include documentation of the monthly reviews that are performed.

Management's Response: The Department does not agree with this finding. With the audit of 100% of all gas card transactions, the finding indicates less than .002% to the dollar purchases were disallowed. The Department was able to demonstrate in the other 99.998% that charges, other than regular, were justified by either diesel, equipment fuel or manufacturer's vehicle fuel recommendations. With the nature of the agency's responsibilities for life, safety and a 24-hour operation during fire season, we feel comfortable the agency has strong internal controls over the use of gas cards; however, to strengthen the internal control over gas cards, EMNRD has revised the State Vehicle Fuel Credit Card Use Policy. The revised policy states that the Division Fleet Coordinator shall review the monthly Transaction Detail Report to ensure all transactions are legitimate and can be justified. The Secretary and applicable Division Director will be notified with a written formal report of transactions that cannot be justified.

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

Condition: During our testing of travel and per diem disbursements, we noted four employees exceeded \$1,500 in accumulated travel expenses; however, proper notification was not made to the cabinet secretary.

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

Cause: Management Oversight

**ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

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

Effect: Non-compliance with applicable statutes

Auditor's Recommendation: We recommend management establish procedures to ensure compliance.

Management's Response: The Department agrees with this finding, and has already updated the required letter to notify the Secretary of employees whose accumulated travel expenses exceed \$1,500.

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2016**

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no Federal Award findings for the year ended June 30, 2016.

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
JUNE 30, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2015-001 Cash Deposits (Significant Deficiency) - Resolved

Condition: The Department did not timely deposit checks resulting from rental agreements which is in violation of the timely deposit rule as stated in the Public Money Act NMSA 1978 §6-10-3. Approximately 6 undeposited checks, totaling \$40,764, were located in the desk drawer of an ex-Department employee.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no Federal Award findings for the year ended June 30, 2015.

**STATE OF NEW MEXICO ENERGY, MINERALS,
AND NATURAL RESOURCES DEPARTMENT
EXIT CONFERENCE
JUNE 30, 2016**

An exit conference was held with the Department on November 17, 2016. 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**

Tony Delfin, Acting Cabinet Secretary
Ronald Cruz, ASD Director
Bersabe Rodriguez, Chief Financial Officer

CLIFTONLARSONALLEN LLP

Raul J. Anaya, CPA, CGFM, Principal
Victor Kraft, CPA, CGFM, CFE, Senior Associate
Ronak Bhatt, Associate

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 Auditors' Report.