STATE BAR OF NEW MEXICO and the NEW MEXICO STATE BAR FOUNDATION

REQUEST FOR PROPOSAL

FINANCIAL STATEMENTS AUDIT AND RELATED TAX SERVICES



August 7, 2023

DEADLINE: 4:00 PM MST, Friday, September 8, 2023

INTRODUCTION

The State Bar of New Mexico and New Mexico State Bar Foundation (hereafter State Bar) are seeking proposals from qualified CPA Firms to provide audit and tax services for our two organizations. Per our current policy, the State Bar is required to publish an RFP for these services every six years.

Term: The term sought is an annual engagement starting with fiscal year 2023, (January 1, 2023 - December 31, 2023), with up to five annual renewal options (FY 2024 – 2028).

RFP Structure: This RFP is structured with five parts:

- 1. Introduction
- 2. Administrative Matters and Information
- 3. Scope of Engagement
- 4. Required Information and Attachments
- 5. RFP Exhibits

Proposal Evaluation Process:

- RFP Issue Date: August 7, 2023
- RFP Response Deadline: Must be received by 4:00 PM MST, Friday, September 8, 2023
 - Please submit three hard copies of your response to the proposal submission address below and one PDF response to the proposal submission email below.
 - Please contact us if you do not receive a confirmation e-mail within 24 hours of your email submission.
- Notification of Finalists: Week of September 11th, 2023
- Finalists Presentation to the Audit Committee: September 2023, date TBD
- Notification of Award and Contract: On or before October 16, 2023

Contacts and Addresses:

For information or questions:

David Powell Director of Finance State Bar of New Mexico PO Box 92860 Albuquerque NM 87199-2860 (505) 797-6036 david.powell@sbnm.org

Proposal Submission:

Stormy Ralstin General Counsel State Bar of New Mexico 5121 Masthead NE Albuquerque NM 87109 (505) 797-6050 stormy.ralstin@sbnm.org

ADMINISTRATIVE MATTERS AND INFORMATION

The State Bar of New Mexico is a mandatory membership organization of New Mexico Attorneys that was first established in 1886 and has been in continual existence since that date. It is currently incorporated under the laws of the State of New Mexico as a non-profit and designated 501(c)(6) by the Internal Revenue Service. The New Mexico State Bar Foundation is the charitable arm of the State Bar and is also incorporated under the laws of the State of New Mexico as a non-profit and designated 501(c)(3) by the Internal Revenue Service. The two organizations are financially interrelated, and the Board of the Bar Foundation is controlled by the Board of Bar Commissioners of the State Bar. Therefore, combined financial statements are required to be prepared, including combining statements of financial position and combining statements of activities.

The combined annual revenue for both organizations is approximately \$5 million and the organizations currently employ 47 individuals at one location in Albuquerque, New Mexico. The fiscal year ends December 31st. The organization's accounting department prepares separate monthly financial statements for the State Bar and the Bar Foundation. All accounting, payroll and personnel records are maintained at the Masthead location. The organization's Director of Finance is the key contact assisting with the audit. Contact with the predecessor auditor will be permitted after the contract is awarded and permission is granted by the State Bar.

SCOPE OF ENGAGEMENT

The State Bar is seeking proposals to complete an annual audit performed in accordance with Generally Accepted Auditing Standards for the combined organizations. This proposal shall start with the 2023 fiscal year (January 1, 2023 – December 21, 2023) with up to five annual renewal options (FY2024 – 2028).

Required audit reports:

Comparative Combined Statements of Financial Position Comparative Combined Statements of Activities Comparative Combined Statements of Cash Flows Combined Statements of Functional Expenses Notes to Combined Financial Statements Combining Statements of Financial Position Combining Statements of Activities Combining Statements of Functional Expenses Independent Auditor's Report Auditor Communications with Management and the Boards

Other services include required annual tax returns filed timely:

For the State Bar – Form 990, Form 990-T and NM Form CIT-1 For the Bar Foundation – Form 990

The CPA Firm's Audit Team is expected to attend annually a meeting of the Audit Committee for audit presentation.

Fee Schedule: The proposal fee should be determined on a flat fee basis with estimates for the 5 subsequent years. Please include an additional proposed fee for the required annual tax returns.

REQUIRED INFORMATION AND ATTACHMENTS

- 1. Describe your firm, its history and audit philosophy, including the use of technology, and what makes your firm unique in its approach to serving non-profit organizations.
- 2. Describe your firm's size and location, including local offices, partners and staff.
 - a. Please include the name, address, email and phone number of the individual responsible for answering questions regarding your response and the individual responsible for receiving notices regarding this proposal.
- 3. Describe your firm's non-profit practice (if applicable) including client lists, similar clients, work with mandatory bar associations, and/or participation in professional, government or other related organizations to the non-profit industry.
- 4. Identify with brief biographies the following individuals:
 - a. Managing Partner of the CPA Firm;
 - b. Partner in charge of the CPA Firm's Audit Practice;
 - c. Partner likely in charge of this audit engagement, and;
 - d. Other expected levels of staffing and supervision assigned to this engagement.
- 5. Provide engagement information, including the Following:
 - a. Your audit approach;
 - b. A fee schedule noted above;
 - c. How you will bill for questions on technical matters that may arise throughout the year;
 - d. Expected completion dates for each part of the engagement (the organization expects to have hard-close procedures completed and trial balances ready by end-of-month February);
 - e. Expected level of assistance required from the State Bar's accounting office, and;
 - f. On-site work space requirements.
- 6. Please provide information on your firm's standards and qualifications including:
 - a. License to practice in New Mexico and any other states;
 - b. Firm's latest Peer Review Report and your firm's response, (if any);
 - c. Whether your firm is a member of the AICPA Center for Audit Quality;

- d. Whether your firm meets the independence standards of the AICPA;
- e. Whether your firm has been the subject of any litigation or ethics referrals, (AICPA, NM CPA Society, State Board or other regulatory agency), and;
- f. Three professional references including contact information.

REQUEST FOR PROPOSAL EXHIBITS

Included in this RFP request are the following three exhibits:

- 1. A copy of the 2022 audited financial statements, including the auditor's report;
- 2. A copy of the June 2023 interim financial statements, and;
- 3. Copies of the completed 2021 tax returns for both organizations.

EXHIBIT #1

2022 AUDITED FINANCIAL STATEMENTS

STATE BAR OF NEW MEXICO AND AFFILIATE

COMBINED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2022 AND 2021



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STATE BAR OF NEW MEXICO AND AFFILIATE TABLE OF CONTENTS YEARS ENDED DECEMBER 31, 2022 AND 2021

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INDEPENDENT AUDITORS' REPORT

Board of Bar Commissioners State Bar of New Mexico and New Mexico State Bar Foundation Albuquerque, New Mexico

Report on the Audit of the Combined Financial Statements

Opinion

We have audited the combined financial statements of State Bar of New Mexico and New Mexico State Bar Foundation (collectively, the Organization), which comprise the combined statements of financial position as of December 31, 2022 and 2021, and the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the combined financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Combined Financial Statements

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

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the combined financial statements are available to be issued.

Board of Bar Commissioners State Bar of New Mexico and New Mexico State Bar Foundation

Auditors' Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combined financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information

Other Information

Our audits were conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying supplementary information for the years ended December 31, 2022 and 2021 is presented for purposes of additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audits of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Board of Bar Commissioners State Bar of New Mexico and New Mexico State Bar Foundation

In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Albuquerque, New Mexico May 12, 2023

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINED STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2022 AND 2021

	2022	2021
ASSETS		
CURRENT ASSETS Cash and Cash Equivalents Certificates of Deposit Accounts Receivable, Net:	\$ 2,479,411 513,952	\$ 3,259,097 512,285
Grants Program Services/Trade Prepaid Expenses Total Current Assets	49,567 30,259 <u>104,655</u> 3,177,844	28,854 37,156 <u>65,818</u> 3,903,210
OTHER ASSETS Cash for Pass-Through Obligations	1,638,483	1,028,255
PROPERTY AND EQUIPMENT Bar Center, Net Furniture and Equipment, Net Total Property and Equipment	1,579,551 	1,633,967 272,920 1,906,887
Total Assets	\$ 6,676,038	\$ 6,838,352
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES Accounts Payable Payroll and Related Liabilities Accrued Expenses Accrued Income Tax Pass-Through Obligations Deferred Revenue Current Maturities of Long-Term Debt Obligations Under Financing Leases - Current Portion Total Current Liabilities	\$ 113,006 201,888 8,292 - 1,307,903 655,172 66,320 23,479 2,376,060	\$ 111,972 154,421 11,780 5,840 1,210,892 794,050 100,156 28,317 2,417,428
LONG-TERM LIABILITIES Long-Term Debt - Noncurrent Portion Obligations Under Financing Leases - Noncurrent Portion Pass-Through Obligations Total Long-Term Liabilities	1,133,876 23,660 35,537 1,193,073	1,569,971 47,859 25,575 1,643,405
Total Liabilities	3,569,133	4,060,833
NET ASSETS Without Donor Restrictions With Donor Restrictions Total Net Assets Total Liabilities and Net Assets	1,659,418 1,447,487 3,106,905 \$ 6,676,038	1,421,103 1,356,416 2,777,519 \$ 6,838,352
	φ 0.070.000	<u> </u>

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINED STATEMENTS OF ACTIVITIES YEARS ENDED DECEMBER 31, 2022 AND 2021

	-	2022		2021
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUES, GAINS, AND PUBLIC SUPPORT				
Member Dues	\$	2,160,999	\$	2,182,622
Continuing Legal Education Fees		854,894		657,786
Publications		275,536		282,726
Grants Minimum Continuing Logal Education		376,746		330,356
Minimum Continuing Legal Education		242,719		282,518
Administration Fees Contributions and Other		365,693 501,723		270,910 241,088
Client Protection Fund		145,504		142,891
Professional Development Center Rental		49,501		16,021
Total Revenues, Gains, and Public Support Without	÷	49,001		10,021
Donor Restrictions		4,973,315		4,406,918
Donor Restrictions		4,975,515		4,400,910
NET ASSETS RELEASED FROM RESTRICTIONS				
Satisfaction of Program Restrictions	-	365,629		285,634
Total Revenues, Gains, and Public Support Without				
Donor Restrictions		5,338,944		4,692,552
EXPENSES		2 550 424		0 007 040
Program Services Support Services		3,550,131		2,807,843
Total Expenses		<u>1,550,498</u> 5,100,629	-	1,468,445 4,276,288
l otar Expenses	3	5,100,029		4,270,200
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS		238,315		416,264
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Judges and Lawyers Assistance Program (JLAP)		377,601		310,818
Practice Area Sections		79,099		62,558
Revenue With Donor Restrictions		456,700		373,376
NET ASSETS RELEASED FROM DONOR RESTRICTIONS				
Practice Area Sections		(72,990)		(58,573)
Judges and Lawyers Assistance Program (JLAP)		(292,639)		(227,061)
Releases With Donor Restrictions		(365,629)		(285,634)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS		91,071		87,742
CHANGES IN NET ASSETS		329,386		504,006
Net Assets - Beginning of Year		2,777,519		2,273,513
NET ASSETS - END OF YEAR	\$	3,106,905	\$	2,777,519

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINED STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2022

				Program	Services							Suppor	1 Services		
	Bar Center/	Office of	Law Practice		Center for										
	Professional	General Counsel	Management	Member	Legal	Legal			Judges &	Total		Governance/		Total	
	Development	and Regulatory	and Member	Communications/	Education	Services	Pro Bono	Access 10	Lawyers	Program		Board of Bar		Support	
	Center (PDC)	Programs	Services	Publications	(CLE)	to the Public	Committees	Justice	Assislance	Expense	Administration	Commissioners	Fundraising	Expense	Total
Advertising and Marketing	s -	s 🖘	s 😤	s -	s :	\$ 1,448	\$	5 #S	s -	\$ 1,448	5	s -	s - s	(a	\$ 1,448
Awards, Honors and															
Recognition		34) (4)	4,768	3 3		÷	18	¥2	25	4,768	80	24	4,691	4_691	9,459
Bad Debt	15:		8			ē	13	22	92 2	2	271		12	271	271
Bank Fees				1	19,073	*		±:	58	19,073	86,648	2		86,648	105,721
Compensation, Taxes,															
and Benefits	312,701	460,836	460,824	355,090	168,331	416,409	5	±.	1	2,174,101	627,887	80,558	±	708,445	2,882,636
Conferences, Conventions,															
and Meetings	258	2,520	39,440	5	650	1,342		÷.		44,210	22,288	84,070		106,358	150,568
Depreciation	99,598	3	9	*	*			.	7	99,598	55.467	7.5	۲	55,467	155,065
Dues and Subscriptions	1.2	700	1,402	8	265	1,165	12	20	<u></u>	3,532	7,941	52	2	7,841	11,473
Educalion and Training	1900 (N	300	6,260). E	*	÷	(B)	÷.	8 3	6,560	11,639	18		11,639	18,199
Furnilure and Equipment	9,874	556	5,056		5,144	6,127	12	÷	5 <u>4</u>	26,757	25,224	24 	(4)	25,224	51,981
Information Technology	0.5		3	900	66,821	2,315	7.55	50	55	70,036	228,799	ङ	5	228,799	298,835
Insurance	රු	517	4,124	(e	*	1,724	065	€		6,365	70,031	29		70,031	76,396
Interest	47,952		5	4,304			19	10	72	52,256	92) 22	12	8	2	52,256
Office Supplies	455	398	1,006		56	379	150	*	÷.	2,294	4.326	8	*	4.326	6,620
Oulreach	1	-	27,584	12	(C)	150	10	22	2	27,734	913	2,156		3,069	30,803
Professional Fees	25	1,200	8	3				±4	10	1,200	41,843	12	.2	41,843	43,043
Postage and Delivery	342	2,059	1,077	59,301	75	819	1 F 2	÷	3 .0	63,331	6,986	72		7.058	70,369
Repairs, Maintenance,															
Occupancy, and Overhead	149,700	-	1,663	2	÷		2.65	10	38	151,363	40,374	-	-	40,374	191,737
Services Provided to Members	-	-	99,981	122,272	303,796	-	-	-	-	526,049	89,250	4,325	-	93,575	619,624
Services Provided to the Public	-	179,368	58,112	-	-	1,018	3,234	-	2,350	244,082	-	-	-	-	244,082
Taxes and Fees	21,629	-	-	-	-	-	-	-	-	21,629	33,166	-	-	33,166	54,795
Olher		850	2,805				, E	-		3,655	10,439	<u> </u>	· · · ·	21,573	25,228
Total Expenses	\$ 642,167	\$ 649,304	\$ 714,102	\$ 541,867	\$ 564,211	\$ 432,896	\$ 3,234	5 -	\$ 2,350	\$ 3,550,131	\$ 1,363,492	\$ 182,315	\$ 4,691 \$	1,550,498	\$ 5,100,629

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINED STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2021

				Program S	Services							Support Services		
	Bar Center/	Office of	Law Practice		Center for									
	Professional	General Counsel	Management	Member	Legal	Legal			Judges &	Total		Governance/	Total	
	Development	and Regulatory	and Member	Communications/	Education	Services	Pro Bono	Access to	Lawyers	Program		Board of Bar	Support	
	Center (PDC)	Programs	Services	Publications	(CLE)	to the Public	Committees	Justice	Assistance	Expense	Administration	Commissioners	Expense	Total
Advertising and Marketing	s -	s -	\$	\$ -	s .	\$ 1,000	s 💿	s -	s -	S 1,000	S 1,079	S T	\$ 1,079	S 2,079
Awards, Honors and														
Recognition	•	2 0	4,386	*	18 - E	<u>.</u>	8	ŧ		4,386	1,000	÷	1,000	5,386
Bad Debl	12	튌		Ę.	*	20	<u>ت</u>	12			758	-	758	758
Bank Fees	÷	4 0			17,215	÷	8)		17,215	90,824	-	90,824	108,039
Compensation, Taxes,														
and Benefits	123,823	423,804	348,640	361,214	153,792	384,280	*	*	*	1,795,553	692,333	52,564	744,897	2,540,450
Conferences, Conventions,														
and Meetings	309	160	25_661	2	189	394	2	17		26,713	4,019	31,852	35,871	62,584
Depreciation	95,661	÷9	24		25			73	2	95,661	46,648		46,648	142,309
Dues and Subscriptions	5.	700	1,258	333	265	1,079	1	÷	2	3,635	6,352		6,352	9,987
Education and Training		÷	4,277	100	*	80	×	87	3	4,377	1,617	×.	1,617	5,994
Furniture and Equipment	99 1	*5	3,014	đ	476	333	0	÷.	5	4,814	11,498	ŝ	11,498	16,312
Information Technology	5	16,037	3	1,991	75,785	600	2	÷	2	94,413	257,608	×	257,608	352,021
Insurance	÷	546	4,002			1,820	5		5	6,368	62,272	÷	62,272	68,640
Interest	50,972	7.		5,753	32	22	2	÷.	÷	56,725	÷	2	20	56,725
Office Supplies	682	754	654	166	3	199	÷	•2		2,455	4,634		4,634	7,089
Oulreach	, 23	5	28,206	2	5(ŝ.	28,206	1,241	2,110	3,351	31,557
Professional Fees	÷.	1,200	64	×.	(e	2	8	÷.	.*:	1,200	37,669	-	37,669	38,869
Postage and Delivery	1 2	2,596	726	52,866	39	340		5	.	56,567	6,816	150	6,966	63,533
Repairs, Maintenance,														
Occupancy, and Overhead	140,765	2	1 485	8	9 4	-	*	*	5	142,250	31,896	5	31,896	174,146
Services Provided to Members	t)	192 70	80,797	100,511	97,483	-	2	1	÷.	278,791	80,000	257	80,257	359,048
Services Provided to the Public	1	85,600	67.779	3	24	684	2,076	÷	8	156,139	10 - 21		5	156,139
Taxes and Fees	18,583		.t		17	3	2	8	9	18,583	38,275	-	38,275	56,858
Other		8,018	4,774		<u> </u>					12,792	4,877	96	4,973	17,765
Total Expenses	s 431,786	\$ 539,415	\$ 575,659	\$ 522,934	\$ 345,244	\$ 390,729	\$ 2,076	s -	ş -	\$ 2,807,843	\$ 1,381,416	\$ 87,029	\$ 1,468,445	\$ 4,276,288
total Exheuses														

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINED STATEMENTS OF CASH FLOWS YEARS ENDED DECEMBER 31, 2022 AND 2021

		2022		2021
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets Without Donor Restrictions	\$	238,315	\$	416,264
Change in Net Assets With Donor Restrictions		91,071		87,742
Adjustments to Reconcile Change in Net Assets to				
Net Cash Provided by Operating Activities:				
Depreciation and Amortization		155,065		142,309
PPP Loan Forgiveness		(406,085)		(95,600)
Bad Debt		271		758
(Increase) Decrease in Assets:				
Accounts Receivable		(14,087)		2,349
Prepaid Expenses		(38,837)		12,871
Increase (Decrease) in Liabilities:				
Accounts Payable and Accrued Expenses		45,013		(24,225)
Accrued Income Tax		(5,840)		5,840
Pass-Through Obligations		106,973		(235,472)
Deferred Revenue		(138,878)		37,292
Net Cash Provided by Operating Activities		32,981		350,128
CASH FLOWS FROM INVESTING ACTIVITIES				
Reinvested Interest		(1,667)		(1,870)
Purchase of Assets		(107,889)		(77,779)
Net Cash Used by Investing Activities		(109,556)		(79,649)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Long-Term Debt).es		406,085
Principal Payments on Long-Term Debt		(63,846)		(61,468)
Principal Payments on Financing leases	_	(29,037)	-	(26,309)
Net Cash Provided (Used) by Financing Activities		(92,883)	0	318,308
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(169,458)		588,787
Cash and Cash Equivalents - Beginning of Year		4,287,352		3,698,565
CASH AND CASH EQUIVALENTS - END OF YEAR	\$	4,117,894	\$	4,287,352
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION Cash Paid During the Year for:				
Interest	\$	47,952	\$	50,972
Income Taxes		33,153		38,240
Total	\$	81,105	\$	89,212

NOTE 1 DEFINITION OF REPORTING ENTITY

State Bar of New Mexico (State Bar) was incorporated under the laws of the state of New Mexico in 1978. Prior to 1978, State Bar operated as an agency of the Supreme Court of New Mexico, established as a not-for-profit 501(c)(6), by State Statute on March 17, 1925. The State Bar has been in continuing existence since January 1886. The purposes of State Bar are to aid the courts in administering justice and preserving the rule of law and to foster a high standard of integrity and competence within the legal profession. State Bar's activities include collection of license renewal fees and licensing certifications; publications, including a *Bar Bulletin* and a *Bar Directory*; regulatory compliance with IOLTA, Mentorship, Client Protection Fund, and Pro Hac Vice programs; and development and promotion of programs for the membership and the public, such as annual meeting, membership programs, public legal education and information, and technology.

New Mexico State Bar Foundation (the Foundation) started business as of January 1, 1991 and was incorporated under the laws of the state of New Mexico on February 18, 1991. The Foundation is governed by a board of directors comprised of nine individuals, including five members of the State Bar's Board of Bar Commissioners (BBC), and four non-BBC members, all of which are appointed by the State Bar BBC. Therefore, as the entities are under common management, their financial statements have been combined as allowed for by accounting principles generally accepted in the United States of America (GAAP) (collectively, the Organization). Significant intercompany accounts and transactions are eliminated in combination.

The purpose of the Foundation is to provide high quality, affordable, professional training and education programs and services, primarily to the New Mexico legal community. Additionally, the Foundation sponsors, promotes, and assists social welfare projects and programs for the benefit and well-being of persons in the state of New Mexico, including projects and programs for the family, the elderly and the youth of New Mexico. Such projects and programs may, but are not required to, relate to legal services for needy and elderly persons and victims of neglect. The Foundation's educational services also include producing live seminars, live legal educational teleconferences, and audio/video recordings.

The Foundation is organized exclusively for charitable and educational purposes, including making distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code (IRC) of 1986 (or any corresponding future United States IRC revision).

NOTE 1 DEFINITION OF REPORTING ENTITY (CONTINUED)

Programs of State Bar

State Bar's principal programs are comprised of:

Administration

Administrative functions include:

Accounting – Maintains compliance with policies, procedures, practices, and the law with regard to finances and GAAP. Accounting functions are performed for the State Bar as well as associated law-related entities such as the Access to Justice Fund, Bar Foundation, and Client Protection Fund. Separate accounting and reporting functions are also performed for internal departments including sections, committees, divisions, Judges and Lawyers Assistance Program, and Minimum Continuing Legal Education.

Information Technology (IT) – Responsible for the functionality and security of the organization's database, technology needs, and website. The website provides an extensive amount of information for members and the public regarding State Bar activities.

Member Database – Maintains current membership information and collects mandatory Supreme Court data such as professional liability insurance and pro bono service.

Bar Center/Professional Development Center (PDC)

The Bar Center offers use of rooms as a service to members of the State Bar at a discounted rate. The rooms are also available to rent to outside groups, continuing legal education providers, and law-related entities.

Governance/Board of Bar Commissioners

Board of Bar Commissioners (the Board) is established by Supreme Court Rule 24-101C as the governing board of the State Bar. The Board is responsible for overseeing the Executive Director, Committees, Commissions, Divisions, and Task Forces and makes decisions to fulfill the mission of improving the quality of legal services to the citizens of New Mexico. The Board meets four to eight times a year, and in both 2022 and 2021 they had five regularly scheduled meetings. While Board members receive no compensation, they do receive mileage and per diem allowances for travel, in accordance with the state of New Mexico and Internal Revenue Service (IRS) travel policies.

NOTE 1 DEFINITION OF REPORTING ENTITY (CONTINUED)

Programs of State Bar (Continued)

Office of General Counsel and Regulatory Programs

The Office of General Counsel is a professional office that assists the State Bar and the Bar Foundation with policy and regulatory functions of an integrated bar. Specifically, its functions are to protect the legal and policy interest of the State Bar; assist in governance and regulatory functions; provide a professional legal resource for leadership, volunteers, and staff; assist with outreach to the judiciary; and advise in the areas of legislative, executive, and judicial processes. In addition to the internal support provided to the State Bar as noted above, the Office of General Counsel advises, provides legal support, and administers the following programs:

Access to Justice Fund – Assists the New Mexico Supreme Court and the Access to Justice Grant Commission by holding the Access to Justice funds in trust, and accounting for and disbursement of these funds, which are comprised of IOLTA interest, Pro Hac Vice fees, attorney contributions, and other regulatory funds.

Attorney Helpline (Member and Nonadmitted) – Provides members of the State Bar and nonadmitted attorneys information and referrals in the areas of attorney regulation, ethics, registrations, rules, IOLTA, and general practice.

Bridge the Gap Mentorship Program – Approved by the New Mexico Supreme Court through NMRA 24-110, the Bridge the Gap mentorship program pairs new lawyers recently admitted to practice with experienced lawyers who serve as mentors for a 12-month period. New lawyers receive Center for Legal Education (CLE) credit for their first year of practice through participation in the program. The program is designed to facilitate the transformation of newly admitted lawyers from a legal academic environment into fully functioning professional practitioners who serve the public with best practices and the highest professional standards.

Client Protection Fund – Investigates claims against lawyers on issues regarding reimbursable losses caused by a lawyer's misappropriation of client funds or other dishonest conduct.

Interest on Lawyer Trust Accounts (IOLTA) – Effective January 1, 2015, the New Mexico Supreme Court named the State Bar of New Mexico the IOLTA program administrator for New Mexico. An IOLTA account is a pooled, interest-bearing demand deposit account used by lawyers to hold client funds. The current rules require that all New Mexico attorneys who hold eligible funds to participate in IOLTA and that the funds be held at eligible financial institutions. The interest generated by the client funds held in a pooled, interest-bearing trust account are remitted to the State Bar of New Mexico, which holds the funds in the Access to Justice Fund and distributes them at the discretion of the New Mexico Supreme Court and the Access to Justice Fund Grant Commission. The funds are used to provide civil legal assistance to the poor, legal education, and improvements to the administration of justice in New Mexico.

NOTE 1 DEFINITION OF REPORTING ENTITY (CONTINUED)

Programs of State Bar (Continued)

Office of General Counsel and Regulatory Programs (Continued)

Licensing – Collects annual member licensing fees and compliance data in both electronic and paper formats, processes membership status changes, and addresses membership questions.

Minimum Continuing Legal Education – Tracks member's CLE credit filings for compliance with annual requirements, approves CLE courses for credit in New Mexico, and evaluates CLE course providers for accreditation.

Pro Hac Vice – Pursuant to Rule 24-106 NMRA, the State Bar manages registrations for nonadmitted lawyers wishing to appear before a New Mexico court in a civil matter. Pursuant to Rule 24-106(E) NMRA, a disciplinary fee assessment, client protection assessment, and administrative fee are collected from the first annual pro Hac Vice filing fee, and the balance is utilized to support the delivery of civil legal services to the poor. Subsequent fees are collected for additional appearances limited to five registrations in total.

Law Practice Management and Member Services

Services offered by State Bar to its membership include:

Annual Meeting – The State Bar and the Center for Legal Education collaborate on presenting the Annual Meeting in addition to providing educational programs at this event. Awards to recognize those who have distinguished themselves or who have made exemplary contributions to the State Bar are presented.

Committees and Divisions

- Committees Standing committees which help strengthen the legal profession, provide resources to members, improve public understanding of legal issues and processes, and increase access to the legal system.
- Divisions The Young Lawyers Division provides services and outreach to its members, and supports and encourages public service. The Senior Lawyers Division applies the knowledge and experience of seniors to promote the public good, plans and carries out programs of interest to the senior lawyer, and works to protect the lawful rights of senior citizens in the State. The Paralegal Division encourages a high order of ethical and professional attainment, furthers education among paralegals, and establishes good fellowship among its members, the State Bar, and members of the legal community.

Entrepreneurs in Community Lawyering (ECL) – ECL is an incubator program that assists new attorneys in starting successful and profitable solo and small firm practices that serve people of modest-means throughout New Mexico. ECL provides participating attorneys with a structured, mentored work environment in which to learn to practice law; learn to manage a law practice; and provide quality, affordable legal services to moderate-income clients.

NOTE 1 DEFINITION OF REPORTING ENTITY (CONTINUED)

Programs of State Bar (Continued)

Law Practice Management and Member Services (Continued)

Ethics/Risk Management Assistance for Attorneys – Includes the following:

- Advisory Helpline provides quick ethics answers to questions posed to the ethics helpline.
- Ethics Advisory Opinions are archived and searchable by date of issue or by topical index on the State Bar's website.
- Ethics Advisory Committee assists lawyers with questions regarding one's own conduct in relation to the New Mexico Rules of Professional Conduct. The committee provides written formal and informal responses to inquiries from the membership.

Fee Arbitration Program – Provides fee arbitration to resolve fee disputes between attorneys and their clients or disputes between attorneys. This free program is designed to provide an efficient and confidential alternative to litigation.

Judges and Lawyers Assistance Program – Provides free confidential assistance to law students and members of the bench and bar concerned about their own, a colleague's, or a family member's alcohol/other drug use, depression, stress, cognitive impairment, or other mental health issues. Services include information and referrals, assessments, peer support, and professional interventions.

Member Benefits Program – Vendors participating in the State Bar's Member Benefits Program provide savings on products and services to members. Included in the Member Benefits Program are discounts on insurance, financial services, teleconferencing, and fitness club memberships.

Online Legal Research – The Board has entered into a contract with Fastcase to provide free online legal research for State Bar members. Fastcase provides research for case law, statutes, court rules, regulations, attorney general opinions, etc. Fastcase has databases covering New Mexico, all state libraries, and federal and bankruptcy jurisdictions.

Practice Area Sections – Sections are voluntary organizations that focus on particular areas of law or types of practices. These organizations provide networking and educational opportunities to members through continuing legal education programs, newsletters, websites, email, and legislative advocacy. Each Section has an annual budget created from membership dues and maintains its own designated portion of the Organization's net assets as stated in Section Bylaws, Article 9.1 of Section Finances. The Section's fund balance on December 31st of each year shall be considered carry-over funds and shall be included in the Section's budget for the coming fiscal year. All funds in excess of one year's worth of dues will be forfeited and transferred to the State Bar General Account. Should the Section be saving funds for a future activity, the Section may request additional funds of the Finance Committee.

NOTE 1 DEFINITION OF REPORTING ENTITY (CONTINUED)

Programs of State Bar (Continued)

Law Practice Management and Member Services (Continued)

Professional Development Program – offers services and resources to State Bar members in the area of law practice management. This includes continuing education courses, "how-to" manuals and workshops, and information, sample forms, checklists, and assessments on best practices for lawyers.

Member Communications/Publications

Communication functions include:

Bar Bulletin – The *Bar Bulletin* is a publication containing advance opinions of the New Mexico Supreme Court and the Court of Appeals as well as rules, notices, featured articles, announcements, and classified advertising.

Bench and Bar Directory – The *Bench and Bar Directory* is a membership directory that also includes information on State Bar sections, committees and divisions; the judiciary; the Board; State Bar programs; government offices; legal service providers; and tribal courts.

Digital Print Center – Responsible for printing the *Bar Bulletin* and its inserts, booklets, letterhead, brochures, newsletters and a variety of publications for the State Bar departments, the Center for Legal Education, sections, divisions, committees, and external customers. In addition, mailing services are performed for the *bar Bulletin* and publications for internal and external entities.

New Mexico Lawyer – The *New Mexico Lawyer* is a special quarterly insert in the *Bar Bulletin*. It is produced by groups within the State Bar and edited by the Board of Editors. The goal of each issue is to present articles and essays which explore a current topic that is of interest to a broad segment of the legal community.

Programs of the Foundation

The Foundation's principal programs are comprised of:

Administration

Governance – The Foundation's bylaws establish that its board shall be comprised of five members of the State Bar's Board of Bar Commissioners (BBC) and four non-BBC members, all of which are appointed by the State Bar BBC. The Foundation's board will evaluate progress in meeting its mission, goals, and objectives, and will continue strategic planning for future priorities and programs.

Membership Programs and Services – Includes Annual Meeting and social and networking opportunities.

NOTE 1 DEFINITION OF REPORTING ENTITY (CONTINUED)

Programs of the Foundation (Continued)

Bar Center/Professional Development Center (PDC)

The Bar Center offers use of rooms as a service to members of the State Bar at a discounted rate. The rooms are also available to rent to outside groups, continuing legal education providers, and law-related entities.

Center for Legal Education (CLE)

Provides high quality, affordable, professional training and education programs and services to the New Mexico legal community. CLE offers a full range of educational services, including live seminar programs, live legal education teleconferences, audio and video recordings, publications, and other professional services to meet special training needs.

Legal Services to the Public

Provides programs, activities, and opportunities for both members of the bar and the public:

General Referral Program – Provides referrals to attorneys in the participant's local area for assistance on specific legal issues. Attorneys participating in the program indicate the counties and in which areas of law they will provide assistance. Callers pay \$35 to the referral program and receive a consultation/case assessment with a private attorney for up to 30 minutes.

Legal Resources for the Elderly Program (LREP) – LREP is a legal services provider program for the elderly. LREP assists individuals 55 years of age and older in finding legal representation for civil legal issues by referring cases to volunteer attorneys throughout New Mexico. LREP provides program participants with legal advice and information and conducts workshops and clinics to provide legal information to senior citizens. LREP is funded by the state of New Mexico Aging and Long-Term Services Department. The funds received from agencies and private foundations are restricted for use by LREP and are subject to possible future cutbacks due to change in funding priorities.

Expanded Volunteer Attorney Program (Expanded VAP) – The Expanded VAP (also referred to as the "Modest Means Helpline") was created to increase access to justice for low- to moderate-income New Mexicans. The Expanded VAP delivers legal assistance, outreach, and educational activities that assist this demographic statewide. The Expanded VAP is funded by the State of New Mexico Administrative Office of the Courts. The funds received from agencies are restricted for use by Expanded VAP and are subject to possible future cutbacks due to change in funding priorities.

Pro Bono Committees

The Foundation administers funding provided by attorney contributions for use by the Pro Bono Committees of the individual Judicial Districts throughout New Mexico. Services provided to New Mexico residents include quality legal services to low-income clients and those who live in rural areas of the state.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates in Preparing Combined Financial Statements

The preparation of combined financial statements in conformity with GAAP 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 combined financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Presentation

Combined financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Section 958, *Not-for-Profit Entities*. Under Section 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions.

Cash and Cash Equivalents

For purposes of the combined statement of cash flows, the Organization considers all interest-bearing deposits with original maturities of three months or less to be cash equivalents.

Accounts Receivable

Management utilizes the allowance method of accounting for receivables arising from program services. Management believes that substantially all receivables from program services are collectible. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Changes in the valuation allowance have not been material to the combined financial statements. The Organization had an allowance of approximately \$300 and \$858 for uncollectable receivables as of December 31, 2022 and 2021, respectively.

Property and Equipment

Property and equipment are recorded at cost for purchased items and at fair market value at the date of contribution for donated items. Depreciation is calculated using the straight-line method over the estimated useful lives of the individual assets, which range from one to thirty-nine years. The Organization capitalized all assets with a value of \$3,500 or greater and an estimated useful life of greater than one year. Depreciation and amortization expense totaled \$155,065 and \$142,309 for the years ended December 31, 2022 and 2021, respectively.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Revenue is recognized when earned. All unconditional contributions to the Organization, including promises to give, are recorded as income when the promises are made. Conditional contributions are recognized as income when the conditions on which they depend have been substantially met. All contributions are considered available for unrestricted use unless specifically restricted by the donor. There were no conditional promises to give at December 31, 2022 or 2021.

The Entity recognizes revenue from the following sources:

<u>Revenues</u>

Revenues are recognized in the year of performance (over time). Revenues are recorded at net realizable amounts in the accompanying statement of activities and changes in net assets. Revenue includes: Licensing Fees, CLE Fees, Publications, Administration Fees, Client Protection Funds, PDC Rental Income, MCLE Fees, and Legal Specialization. Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges.

The Organization recognizes revenue from licensing fees ratably over the membership period since there are no distinct performance obligations and the member benefits are considered a bundled group of performance obligations that are delivered to members over time. Publication revenues are recognized when the orders are completely fulfilled and delivered, or when the service has been rendered. The Organization measures the performance obligation from CLE, registration or contract date to the point when it is no longer required to provide services to that participant or third party, which is generally at the time of completion of the CLE.

Public Support

Public support (operating) grants and contributions are provided for subsidizing the operations of the Organization or one of its programs. Unless the grants are conditional, the Organization recognized at the time of award. The grants are contributions without donor restriction if they can be used at the Organization's discretion to support any of its programs or supporting activities. The Foundation recognizes them as contributions with donor restrictions if the grantor limits their use for a particular program or future time period. Program support grants revenue is recorded at net realizable amounts in the accompanying statement of activities and changes in net assets. All grant revenues are nonexchange revenues.

Deferred Revenue

The Organization does not receive revenues that span multiple fiscal years. However, deferred revenue is generated by prepaid licensing fees. Income is earned in the year of membership.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Instruments

The Organization's financial instruments, subject to FASB ASC Section 820, *Fair Value Measurements and Disclosures*, include receivables, accounts payable, financing leases, and debt. The carrying amounts of receivables and accounts payable, because of their current nature, approximate fair value. Obligations under financing leases and debt are based on terms and interest rates consistent with the current market, which by their nature approximate fair value.

Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentration of credit risk consist principally of cash and equivalents and trade accounts receivable.

The Organization maintains its cash and cash equivalents in accounts which, at times, exceed federally insured limits. At December 31, 2022 and 2021, the Organization had \$3,393,752 and \$3,757,675 of cash and cash equivalents in excess of the federally insured limits, respectively. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on these accounts. Credit risk with respect to trade accounts receivable is generally diversified due to the large number of parties comprising the Organization's member and customer base.

Net Assets and Changes Therein

Net assets and income, expenses, gains, and losses are classified based on the existence or absence of source-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

Without Donor Restrictions – Net assets without donor restrictions represent those resources that are not restricted by their donor source, or for which donor source-imposed restrictions have expired. Included in net assets without donor restrictions are mandatory dues fees that are designated for the Client Protection Fund program.

With Donor Restrictions – Net assets with donor restrictions reflect source-imposed restrictions that require the Organization to use or expend the related assets as specified. The restrictions are satisfied either by the passage of time or by the satisfaction of source specified purposes. Included in net assets with donor restrictions are contributions from the Judges and Lawyers Assistance Program (JLAP), Client Protection Fund program, and Practice Area Sections.

The Organization records contributions as with donor restrictions if they are received with donor stipulations that limit their use through either purpose or time restrictions. When donor restrictions expire, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The Organization reports both net assets with and without donor restrictions at December 31, 2022 and 2021.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Classification of Expenses

Expenses are presented on a functional basis among the Organization's various programs, including management and general. Expenses and support services related to a specific program are charged directly according to their natural expenditure classification.

Other expenditures that are common to several programs are allocated based on various relationships, such as square footage, direct labor, or periodic time and expense studies.

Fundraising

Due to the impacts of COVID-19, the New Mexico Bar Foundation did not hold any fundraising events in 2021. The Foundation held one fundraising event in 2022. Total fundraising revenue equaled \$10,550 and total fundraising expenses equaled \$4,691. The Foundation had a net revenue from fundraising in 2022 of \$5,859.

Advertising Costs

The Organization expenses advertising costs as incurred. Expenses incurred for the years ended December 31, 2022 and 2021 were approximately \$1,448 and \$2,079, respectively.

<u>Leases</u>

The Organization determines if an arrangement is a lease at inception. Finance leases are included in furniture and equipment and obligations under financing leases in the statements of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statements of financial position.

Income Taxes

State Bar is exempt from federal income tax under Section 501(c)(6) of the IRC. Income from food services provided for the benefit of the Professional Development Center, as well as advertising, subscriptions, and publishing not directly related to State Bar's tax-exempt purpose is subject to taxation as unrelated business income. At December 31, 2022 and 2021, the income tax liability was \$-0- and \$5,840, respectively. During the years ended December 31, 2022 and 2021, the provision for income taxes was \$33,153 and \$38,240, respectively.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes (Continued)

The Foundation is exempt from federal income tax under Section 501(c)(3) of the IRC. As such, its normal activities do not result in any income tax liability. In addition, the Foundation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1).

The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the combined financial statements.

Sales Taxes

Taxes assessed by various governmental authorities on sales transactions are recorded as a liability and included in accrued expenses on the accompanying balance sheet until remitted to the applicable authorities. Such taxes are not included in revenues or expenses.

Subsequent Events

Management evaluated subsequent events through May 12, 2023 the date the combined financial statements were available to be issued. Events or transactions occurring after December 31, 2022, but prior to May 12, 2023, have been recognized in the combined financial statements for the fiscal year ended December 31, 2022. Events or transactions that provided evidence about conditions that did not exist at December 31, 2022, but arose before the combined financial statements were available to be issued have not been recognized in the combined financial statements for the fiscal year ended December 31, 2022.

NOTE 3 CASH AND CASH EQUIVALENTS

	 2022		2021
State Bar of New Mexico	\$ 3,738,792	\$	3,669,988
Bar Foundation	 379,102		617,364
Total	\$ 4,117,894	\$	4,287,352

At December 31, 2022 and 2021, cash and cash equivalents of \$1,638,483 and \$1,028,255, respectively, was cash held for long-term pass-through obligations.

NOTE 4 CERTIFICATES OF DEPOSIT

At December 31, 2022, a Certificate of Deposit was held by a bank with total value of \$257,625, an interest rate of 0.60%, and a maturity date of January 18, 2023.

At December 31, 2022, a Certificate of Deposit was held by a bank with total value of \$256,327 an interest rate of 0.35%, and a maturity date of December 18, 2023.

At December 31, 2021, a Certificate of Deposit was held by a bank with total value of \$256,817, an interest rate of 0.30%, and a maturity date of January 18, 2022.

NOTE 4 CERTIFICATES OF DEPOSIT (CONTINUED)

At December 31, 2021, a Certificate of Deposit was held by a bank with total value of \$255,468 an interest rate of 0.35%, and a maturity date of December 18, 2022.

NOTE 5 DUE FROM OTHER ORGANIZATIONS AND PASS-THROUGH OBLIGATIONS

During the years ended December 31, 2022 and 2021, State Bar charged other organizations \$23,932 and \$24,392, respectively, for administrative and accounting services.

Pass-through obligations represent moneys collected by State Bar for other organizations resulting from the common billing process for dues, directed voluntary contributions, and participant registrations. These obligations consisted of the following at December 31:

	2022	 2021
The Disciplinary Board	\$ 264,796	\$ 327,107
Funds Held on Behalf of Supreme Court	31,916	41,568
Access to Justice Fund Grant Commission	965,073	714,864
Other	81,655	152,928
Total	\$ 1,343,440	\$ 1,236,467

Funds held on behalf of the Access to Justice Fund Grant Commission represent pro bono contributions, pro hac vice fees, and IOLTA that State Bar has collected and are pending disbursement as ordered by the Access to Justice Fund Grant Commission. The funds held on behalf of the Supreme Court represent the remaining balance of the Bank of America settlement funds received for use in foreclosure mediation. At December 31, 2022 and 2021, \$35,537 and \$25,575, respectively, were long-term pass-through obligations.

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment, including the Bar Center furniture and equipment, consisted of the following at December 31:

	2022	2021
Bar Center:		
Capital Building Costs - Beginning of Year	\$ 3,149,374	\$ 3,116,242
Capital Building Improvements	35,911	33,132
Capital Building Costs - End of Year	3,185,285	3,149,374
Less: Accumulated Depreciation	(2,151,976)	(2,061,649)
Total	1,033,309	1,087,725
Land	546,242	546,242
Bar Center, Net	1,579,551	1,633,967
Furniture and Equipment	1,070,057	998,078
Less: Accumulated Depreciation	(789,897)	(725,158)
Furniture and Equipment, Net	280,160	272,920
Property and Equipment, Net	<u>\$ 1,859,711</u>	<u>\$ 1.906.887</u>

NOTE 7 DEFERRED REVENUE

Deferred revenue consisted of the following at December 31:

	2022		2021
General Operating:			
Capital Licensing Fees Collected in Advance	\$	578,077	\$ 651,040
Support for Judicial Wellness Program		60,000	120,000
Member Designated:			
Section Dues Collected in Advance		17,095	23,010
Total	\$	655,172	\$ 794,050

NOTE 8 LEASES

State Bar leases certain office equipment for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2024 and provide for renewal options ranging from one month to five years. In the normal course of business, it is expected that these leases will be renewed or replaced by similar leases. Certain equipment leases require State Bar to guarantee minimum residual values. The expected amount payable under the residual guarantees is estimated to be \$32,479 at December 31, 2022.

The following table provides quantitative information concerning State Bar's leases.

Cash paid for amounts included in the measurement of		Amount
lease liabilities	\$	8
Financing cash flows from financing leases		(29,037)
Right-of-use assets obtained in exchange for new		
financing lease liabilities		2
Weighted-average remaining lease term-		
financing leases		1.9 years
Weighted-average discount rate - financing lease		8.55%

Capitalized leased assets included in furniture and equipment consisted of the following at December 31:

	 2022		2021
Lease Cost:			
Finance Lease Cost	\$ 293,767	\$	293,767
New Finance Leases	×		
Amortization of Right-of-Use Assets	(220,094)		(191,057)
Interest on Lease Liabilities	 (26,534)		(26,534)
Total Lease Cost	\$ 47,139	\$	76,176

NOTE 8 LEASES (CONTINUED)

A maturity analysis of annual undiscounted cash flows for lease liabilities as of December 31, 2022 is as follows:

Year Ending December 31,	A	Amount		
2023	\$	23,479		
2024		23,660		
2025				
2026		: :		
Thereafter		-		
Total	\$	47,139		

NOTE 9 SHORT-TERM BORROWINGS AND LONG-TERM DEBT

State Bar has a \$200,000 revolving line of credit agreement with a bank. There were no outstanding amounts borrowed against the line of credit at December 31, 2022 and 2021. The line bears interest at 0.25% over Bank of the West prime rate (7.50% at December 31, 2022).

Paycheck Protection program (PPP) Loans

During 2021, the Foundation received a loan from the Small Business Administration (SBA) Paycheck Protection Program (PPP) in the amount of \$105,105, with a fixed interest rate of 1.00%, deferral period of 16 months from the date of the first disbursement, and monthly payments beginning September 1, 2022. The Foundation used all of the proceeds from the loan for qualifying expenses and thus received approval of its application for the loan to be forgiven on March 23, 2022. As such, the Foundation recognized a gain on forgiveness of \$105,105 for the year ended December 31, 2022.

Additionally, State Bar received a loan from the Small Business Administration (SBA) Paycheck Protection Program (PPP) in the amount of \$300,980 during 2021, with a fixed interest rate of 1.00%, deferral period of 16 months from the date of the first disbursement and monthly payments beginning September 1, 2022. State Bar used all of the proceeds from the loan for qualifying expenses and thus received approval of its application for the loan to be forgiven on April 5, 2022. As such, State Bar recognized a gain on forgiveness of \$300,980 for the year ended December 31, 2022.

During 2020, the Foundation received a loan from the SBA Paycheck Protection Program (PPP) in the amount of \$95,600, with a fixed interest rate of 1.00%, deferral period of 16 months from the date of the first disbursement, and monthly payments beginning November 1, 2021. The Foundation used all of the proceeds from the loan for qualifying expenses and thus received approval of its application for the loan to be forgiven on May 25, 2021. As such, the Foundation recognized a gain on forgiveness of \$95,600 for the year ended December 31, 2021.

NOTE 9 SHORT-TERM BORROWINGS AND LONG-TERM DEBT (CONTINUED)

Paycheck Protection program (PPP) Loans (Continued)

The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the combined financial statements.

Long-term debt consists of the following at December 31:

Description	2022	2021	
State Bar mortgage note payable to a financial institution used to finance State Bar's interest in the Bar Center. The note has a fixed interest rate of 3.75% and face amount of \$1,550,000. The note is payable in monthly installments of principal and interest at inception of the obligation of \$9,233 and matures December 23, 2036. The note is secured by the Organization's ownership interest in the Bar Center.	\$ 1,200,196	\$ 1,264,042	
State Bar U.S Small Business Administration (SBA) loan payable to a financial institution related to the Paycheck Protection Program, including provisions of Section 1106 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The loan has a fixed interest rate of 1% and face amount of \$300,980. The note is payable in 44 monthly installments of principal and interest starting on September 1, 2022 through 2026	π.	300,980	
Foundation U.S Small Business Administration (SBA) loan payable to a financial institution related to the Paycheck Protection Program, including provisions of Section 1106 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The loan has a fixed interest rate of 1% and face amount of \$105,105. The note is payable in 44 monthly installments of principal and interest starting on September 1, 2022 through 2026	-	105,105	
Subtotal	1,200,196	1,670,127	
Less: Current Maturities	(66,320)	(100,156)	
Long-Term Debt, Net	\$ 1,133,876	\$ 1,569,971	

NOTE 9 SHORT-TERM BORROWINGS AND LONG-TERM DEBT (CONTINUED)

Long-term debt maturities are as follows for the years ending December 31:

Year Ending December 31,		Amount		
2023	\$	66,320		
2024		68,766		
2025		71,546		
2026		74,315		
2027	77,190			
Thereafter		842,059		
Total	\$	1,200,196		

NOTE 10 COMMITMENTS AND CONTINGENCIES

Bar Center

In February 1989, the Supreme Court of New Mexico authorized State Bar to acquire land and build a Bar Center at the Journal Center in Albuquerque. Also authorized was a \$25 increase in mandatory membership dues to finance the project. State Bar acquired approximately 2.2 acres of land at the Journal Center for this project. The Foundation and State Bar entered into an agreement, dated October 13, 1995, to acquire interest in the Bar Center as tenants in common. The Foundation is a 501(c)(3) corporation authorized to receive charitable donations for the Bar Center project. State Bar's interest in the Bar Center, following the Foundation's final buy-in, is approximately 63%. State Bar's interest in the Bar Center was largely funded through mortgage debt.

Retirement Plan

The Organization provides a retirement savings plan for its employees who attain an age of 18 and complete one year of service. This plan allows participants to make contributions by salary reduction pursuant to Section 401(k) of the IRC. The Organization matches contributions equal to 100% of the employee contribution up to 5% of the employee's annual compensation. The amount elected to be deferred by the employee cannot exceed the limitations prescribed by law. Employees vest immediately in their contributions and vest in the Organization's contributions over a five-year period of service. The Organization's contributions to the plan in 2022 and 2021 were \$77,926 and \$72,103, respectively.

Cafeteria Plan

The Organization adopted a "Cafeteria Plan" under the provisions of Section 125 of the IRC, effective February 1, 1991. The plan permits eligible employees of the Organization a choice between cash compensation and various nontaxable benefits. Employees are eligible to participate in the plan if their customary employment consists of at least 1,000 hours per year and they have completed 30 days of service with the Organization.

NOTE 10 COMMITMENTS AND CONTINGENCIES (CONTINUED)

Member Refunds

On an annual basis, State Bar is required to publish and distribute to its membership the State Bar's budget for the upcoming year. The members are then given the opportunity to dispute the State Bar's position as to whether a proposed future expenditure is germane to the practice of law in New Mexico. In the event a member does challenge the nature of the activity, State Bar may be required to refund to that particular member a portion of his/her licensing fees equal to his/her share of the financial burden related to that activity. During 2022 and 2021, there were no refunds of membership dues made related to these challenge proceedings.

<u>LREP</u>

The Foundation receives a significant portion of its revenue for LREP from state awards. LREP received \$268,646 and \$330,356 from state awards for the years ended December 31, 2022 and 2021, respectively.

Expanded VAP

Starting in 2022, the Foundation receives a significant portion of its revenue for Expanded VAP from state awards. Expanded VAP received \$108,100 from state awards for the year ended December 31, 2022.

Claim Contingencies

The Organization is subject to claims that arise in the ordinary course of its business; however, the Organization carries insurance for the majority of these claims. In the opinion of management, based on the advice of counsel, the amount of the ultimate liability with respect to these pending claims will not materially affect the financial position, results of operations, or liquidity of the Organization.

NOTE 11 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at December 31:

	2022		2021	
Practice Area Sections	\$	96,664	\$	90,554
Client Protection Fund		675,634		675,634
Judges and Lawyers Assistance		675,189		590,228
Total	\$	1,447,487	\$	1,356,416

During 2022 and 2021, \$365,629 and \$285,634 of net assets with donor restrictions were released to net assets without donor restrictions, respectively.

STATE BAR OF NEW MEXICO AND AFFILIATE NOTES TO COMBINED FINANCIAL STATEMENTS DECEMBER 31, 2022 AND 2021

NOTE 12 RELATED PARTY TRANSACTIONS

An employee who is part of the management group of the Organization is an owner of two restaurants where the Organization purchases food for meals provided during continuing legal education classes and for a variety of meetings. During the years ended December 31, 2022 and 2021, the Organization made purchases totaling approximately \$14,934 and \$4,209, respectively, from these restaurants.

NOTE 13 LIQUIDITY

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to ongoing activities including governance, facilities, regulatory programs, member services, and publications. The Organization includes in its consideration those expenditures covered by donor-restricted resources. As part of its liquidity management, the Organization invests cash in excess of daily requirements in various short-term certificates of deposit, as more fully described in Note 4. The Organization also has a line of credit in in the amount of \$200,000, which it could draw upon in the event of an unanticipated liquidity need, as more fully described in Note 9.

The Board has designated a portion of the Organization's resources without donor restrictions for: a capital reserve intended to reduce the need to borrow funds for significant capital projects such as furniture or equipment purchases, essential building repairs, or planned building renovations and improvements; and the execution of the decennial survey performed by the Organization's Committee on Diversity and the Committee on Women in the Legal Profession with the next survey scheduled for 2029.

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2022 (SEE INDEPENDENT AUDITORS' REPORT)

ASSETS		State Bar		State Bar oundation	Combined		Eliminations		Combined	
CURRENT ASSETS Cash and Cash Equivalents	\$	2,100,309	\$	379,102	\$	2,479,411	\$	a)	\$	2,479,411
Certificates of Deposit Accounts Receivable, Net: Grants		513,952		49,567		513,952 49,567		-		513,952 49,567
Program Services/Trade Prepaid Expenses Total Current Assets	<u>.</u>	28,861 76,821 2,719,943		1,398 27,834 457,901	-	30,259 104,655 3,177,844	2		8	30,259 104,655 3,177,844
OTHER ASSETS Cash for Pass-Through Obligations Due from Foundation/State Bar		1,638,483 523,990	-	-		1,638,483	<u> </u>	(523,990)	3	1,638,483
Total Other Assets PROPERTY AND EQUIPMENT Bar Center, Net		2,162,473		- 564,494		2,162,473 1,579,551		(523,990) -		1,638,483
Furniture and Equipment, Net Total Property and Equipment Total Assets	\$	250,565 1,265,622 6,148,038	\$	29,595 594,089 1,051,990		280,160 1,859,711 7,200,028	\$		\$	280,160 1,859,711 6,676,038

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF FINANCIAL POSITION (CONTINUED) DECEMBER 31, 2022 (SEE INDEPENDENT AUDITORS' REPORT)

LIABILITIES AND NET ASSETS	State Bar	State Bar Foundation	Combined	Eliminations	Combined
CURRENT LIABILITIES					
Accounts Payable	\$ 86,323	\$ 26,683	\$ 113,006	\$	\$ 113,006
Payroll and Related Liabilities	151,623	50,265	201,888	(長)	201,888
Accrued Expenses	8,292	÷	8,292	=	8,292
Pass-Through Obligations	1,248,196	59,707	1,307,903		1,307,903
Deferred Revenue	655,172		655,172	(1)	655,172
Current Maturities of Long-Term Debt	66,320		66,320	141	66,320
Obligations Under Finance Leases - Current Portion	23,479		23,479	¥	23,479
Total Current Liabilities	2,239,405	136,655	2,376,060		2,376,060
LONG-TERM LIABILITIES					
Due to Foundation/State Bar	<u></u>	523,990	523,990	(523,990)	(#)
Long-Term Debt	1,133,876		1,133,876		1,133,876
Obligations Under Finance Leases	23,660		23,660	()	23,660
Pass-Through Obligations		35,537	35,537		35,537
Total Long-Term Liabilities	1,157,536	559,527	1,717,063	(523,990)	1,193,073
Total Liabilities	3,396,941	696,182	4,093,123	(523,990)	3,569,133
NET ASSETS (DEFICITS)					
Without Donor Restrictions	1,314,485	344,933	1,659,418		1,659,418
With Donor Restrictions	1,436,612	10,875	1,447,487		1,447,487
Total Net Assets (Deficits)	2,751,097		3,106,905		3,106,905
Total Liabilities and Net Assets	\$ 6,148,038	\$ 1,051,990	\$ 7,200,028	\$ (523,990)	\$ 6,676,038

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2021 (SEE INDEPENDENT AUDITORS' REPORT)

ASSETS		State Bar		State Bar oundation	Combined		Eliminations		Combined	
CURRENT ASSETS										
Cash and Cash Equivalents	\$	2,641,733	\$	617,364	\$	3,259,097	\$	1 	\$	3,259,097
Certificates of Deposit		512,285				512,285		1 7 .		512,285
Accounts Receivable, Net:										
Grants				28,854		28,854				28,854
Program Services/Trade		37,156		-		37,156		6 <u>2</u> 1		37,156
Prepaid Expenses		38,325	-	27,493		65,818		127		65,818
Total Current Assets		3,229,499	2	673,711		3,903,210	0			3,903,210
OTHER ASSETS										
Cash for Pass-Through Obligations		1,028,255		1 <u></u>		1,028,255				1,028,255
Due from Foundation/State Bar	-	706,731	0	÷		706,731		(706,731)		
Total Other Assets		1,734,986	-	-	<u>.</u>	1,734,986		(706,731)		1,028,255
PROPERTY AND EQUIPMENT										
Bar Center, Net		1,047,649		586,318		1,633,967		(*)		1,633,967
Furniture and Equipment, Net		260,355		12,565		272,920				272,920
Total Property and Equipment		1,308,004		598,883	5 	1,906,887				1,906,887
Total Assets	\$	6,272,489	\$	1,272,594	\$	7,545,083	\$	(706,731)	\$	6,838,352

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF FINANCIAL POSITION (CONTINUED) DECEMBER 31, 2021 (SEE INDEPENDENT AUDITORS' REPORT)

LIABILITIES AND NET ASSETS	State Bar		State Bar Foundation		Combined		Eliminations		(Combined
CURRENT LIABILITIES										
Accounts Payable	\$	74,700	\$	37,272	\$	111,972	\$	()	\$	111,972
Payroll and Related Liabilities		130,916		23,505		154,421		1 <u>8</u> 7)		154,421
Accrued Expenses		11,780		÷		11,780		:1 2 5)		11,780
Accrued Income Tax		5,840				5,840		-		5,840
Pass-Through Obligations		1,065,360		145,532		1,210,892		3 2 0		1,210,892
Deferred Revenue		794,050		2		794,050		(2)		794,050
Current Maturities of Long-Term Debt		100,156		<u> </u>		100,156		-		100,156
Obligations Under Finance Leases - Current Portion		28,317		÷		28,317				28,317
Total Current Liabilities	1	2,211,119		206,309		2,417,428	2	:-:		2,417,428
LONG-TERM LIABILITIES										
Due to Foundation/State Bar		-		706,731		706,731		(706,731)		(.)
Long-Term Debt		1,464,866		105,105		1,569,971		3 5 2		1,569,971
Obligations Under Finance Leases		47,859				47,859		2 2 4		47,859
Pass-Through Obligations				25,575		25,575				25,575
Total Long-Term Liabilities		1,512,725		837,411		2,350,136		(706,731)		1,643,405
Total Liabilities		3,723,844		1,043,720		4,767,564		(706,731)		4,060,833
NET ASSETS (DEFICITS)										
Without Donor Restrictions		1,202,217		218,886		1,421,103				1,421,103
With Donor Restrictions	~	1,346,428		9,988		1,356,416				1,356,416
Total Net Assets (Deficits)	·	2,548,645		228,874		2,777,519		-	-	2,777,519
Total Liabilities and Net Assets	\$	6,272,489	\$	1,272,594	\$	7,545,083	\$	(706,731)	\$	6,838,352

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2022 (SEE INDEPENDENT AUDITORS' REPORT)

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS	State Bar	State Bar Foundation	Combined	Eliminations	Combined	
REVENUES, GAINS, AND PUBLIC SUPPORT						
Member Dues	\$ 2,160,999	\$	\$ 2,160,999	\$	\$ 2,160,999	
Continuing Legal Education Fees	2217	1,008,078	1,008,078	(153,184)	854,894	
Publications	290,499		290,499	(14,963)	275,536	
Grants	147	376,746	376,746	÷	376,746	
Minimum Continuing Legal Education	258,413	14	258,413	(15,694)	242,719	
Administration Fees	365,693	<u>~</u>	365,693	×	365,693	
Contributions and Other	353,862	147,861	501,723	H	501,723	
Client Protection Fund	145,504	÷	145,504	¥	145,504	
Professional Development Center Rental	49,501		49,501	×	49,501	
Total Revenues, Gains, and Public Support						
Without Donor Restrictions	3,624,471	1,532,685	5,157,156	(183,841)	4,973,315	
NET ASSETS RELEASED FROM RESTRICTIONS						
Satisfaction of Program Restrictions	363,279	2,350	365,629	Ā,.	365,629	
Total Net Assets Released from Restrictions	363,279	2,350	365,629		365,629	
Total Revenues, Gains, and Other Support						
Without Donor Restrictions	3,987,750	1,535,035	5,522,785	(183,841)	5,338,944	
EXPENSES						
Program Services	2,667,608	1,066,364	3,733,972	(183,841)	3,550,131	
Support Services	1,207,868	342,630	1,550,498	· · · · · · · · · · · · · · · · · · ·	1,550,498	
Total Expenses	3,875,476	1,408,994	5,284,470	(183,841)	5,100,629	

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF ACTIVITIES (CONTINUED) YEAR ENDED DECEMBER 31, 2022 (SEE INDEPENDENT AUDITORS' REPORT)

	State Bar	State Bar Foundation	Combined	Eliminations	Combined	
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS BEFORE CHANGES RELATED TO ACQUISITION OF MCLE	\$ 112,274	\$ 126,041	\$ 238,315	\$ -	\$ 238,315	
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS Practice Area Sections	79,099		79,099	-	79,099	
Judges and Lawyers Assistance Revenue With Donor Restrictions	<u> </u>	3,243	<u> </u>		<u> </u>	
NET ASSETS RELEASED FROM DONOR RESTRICTIONS Practice Area Sections	(72,990)		(72,990)	1	(72,990)	
Judges and Lawyers Assistance Releases With Donor Restrictions	(290,289) (363,279)	(2,350) (2,350)	(292,639) (365,629)		(292,639) (365,629)	
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	90,178	893	91,071		91,071	
CHANGES IN NET ASSETS	202,452	126,934	329,386		329,386	
Net Assets (Deficits) - Beginning of Year	2,548,645	228,874	2,777,519	````	2,777,519	
NET ASSETS (DEFICITS) - END OF YEAR	<u>\$ 2,751,097</u>	\$ 355,808	\$ 3,106,905	\$	\$ 3,106,905	

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2021 (SEE INDEPENDENT AUDITORS' REPORT)

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS	State Bar	State Bar Foundation	Combined	Eliminations	Combined	
REVENUES, GAINS, AND PUBLIC SUPPORT						
Member Dues	\$ 2,182,622	\$-	\$ 2,182,622	\$ -	\$ 2,182,622	
Continuing Legal Education Fees	.#3	869,332	869,332	(211,546)	657,786	
Publications	300,976		300,976	(18,250)	282,726	
Grants		330,356	330,356	5	330,356	
Minimum Continuing Legal Education	303,891	.	303,891	(21,373)	282,518	
Administration Fees	241,088		241,088	i i i i i i i i i i i i i i i i i i i	241,088	
Contributions and Other	127,878	143,032	270,910	<u> </u>	270,910	
Client Protection Fund	142,891		142,891	2	142,891	
Professional Development Center Rental	16,021	×	16,021	<u>×</u>	16,021	
Total Revenues, Gains, and Public Support Without Donor Restrictions	3,315,367	1,342,720	4,658,087	(251,169)	4,406,918	
NET ASSETS RELEASED FROM RESTRICTIONS						
Satisfaction of Program Restrictions	285,634	·¥_;	285,634	*	285,634	
Total Revenues, Gains, and Other Support						
Without Donor Restrictions	3,601,001	1,342,720	4,943,721	(251,169)	4,692,552	
EXPENSES						
Program Services	2,251,229	807,783	3,059,012	(251,169)	2,807,843	
Support Services	1,203,718	264,727	1,468,445		1,468,445	
Total Expenses	3,454,947	1,072,510	4,527,457	(251,169)	4,276,288	

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF ACTIVITIES (CONTINUED) YEAR ENDED DECEMBER 31, 2021 (SEE INDEPENDENT AUDITORS' REPORT)

	State Bar									
		State Bar	<u> </u>	oundation		Combined	Elimin	ations	(Combined
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS										
BEFORE CHANGES RELATED TO ACQUISITION OF MCLE	\$	146,054	\$	270,210	\$	416,264	\$.≂	\$	416,264
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS										
Practice Area Sections		62,558		÷		62,558		×		62,558
Judges and Lawyers Assistance		307,329		3,489		310,818		×.,		310,818
Revenue With Donor Restrictions		369,887		3,489		373,376		×		373,376
NET ASSETS RELEASED FROM DONOR RESTRICTIONS										
Practice Area Sections		(58,573)		¥		(58,573)		¥		(58,573)
Judges and Lawyers Assistance		(227,061)		×.,		(227,061)				(227,061)
Releases With Donor Restrictions		(285,634)	10		_	(285,634)		-		(285,634)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS		84,253	-	3,489	-	87,742				87,742
CHANGES IN NET ASSETS		230,307		273,699		504,006		ü		504,006
Net Assets (Deficits) - Beginning of Year		2,318,338	-	(44,825)	<u> </u>	2,273,513		7		2,273,513
NET ASSETS (DEFICITS) - END OF YEAR	\$	2,548,645	\$	228,874	\$	2,777,519	\$	<u></u>	\$	2,777,519

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2022 (SEE INDEPENDENT AUDITORS' REPORT)

						Program Services	5					
	1		State Bar			State Bar Foundation						
	Bar Center/	Office of	Law Practice		State Bar	Bar Center/	Center for	Legal				State Bar
	Professional	General Counsel	Management	Member	Total	Professional	Legal	Services			Judges &	Foundation
	Development	and Regulatory	and Member	Communications/	Program	Development	Education	to the	Pro Bono	Access to	Lawyers	Total Program
	Center (PDC)	Programs	Services	Publications	Expense	Center (PDC)	(CLE)	Public	Committees	Justice	Assistance	Expense
Advertising and Marketing	\$	\$ =	\$-	\$	\$	\$	\$	\$ 1,448	\$	s .	\$-	\$ 1,448
Awards, Honors, and Recognition		2	4,768		4,768	(a)				÷.	(2)	ŝ
Bad Debt			7		3	57/	1.1			<i>.</i>	1.2	5
Bank Fees		÷	÷	(A)	28		19,073			3	1÷5	19,073
Compensation, Taxes, and Benefits	312,701	460,836	460,824	355,090	1,589,451	•	168,331	416,409	٠	10 - 0	÷.	584,740
Conferences, Conventions,	850	2 500	20,440	12	40.040	120	650	4 2 4 2	12	2	223	4 000
and Meetings	258	2,520	39,440		42,218		650	1,342				1,992
Depreciation	66,582	-			66,582	33,016	3 005	*	95 22		· •	33,016
Dues and Subscriptions	523	700	1,402	1.	2,102		265	1,165	-	-	1.5	1,430
Education and Training	(e)	300	6,260	3.64	6,560	3	8			2	5.#3	5
Furniture and Equipment	9,874	556	5,056	5 1	15,486		5,144	6,127				11,271
Information Technology	30		5	900	900	1	66,821	2,315	1		121	69,136
Insurance		517	4,124	()2)	4,641		-	1,724			5#8	1,724
Interest	47,952	5		4,304	52,256	17 a		-	1.5	5	1.71	
Office Supplies	455	398	1,006	5 4 3	1,859		56	379		3	(E)	435
Outreach	1. C	7.	162,831	87	162,831		-	150	۲			150
Professional Fees	5-0	1,200	-	1(4)	1,200		-	8		÷	1. 	8
Postage and Delivery Repairs, Maintenance,		2,059	1,077	59,301	62,437	12 A	75	819	2.1	1	1	894
Occupancy, and Overhead	149,700		1,663	14	151,363		12	5		2	-	2
Services Provided to Members	149,700	- 13,240	100,011	122,272	235,523		334,453		3			334,453
	-	179,368	62,779	122,212	242,147	14	2000	1,018	3,234	्य स्व	2,350	6,602
Services Provided to the Public	- 21,629	179,306	02,779		242,147			1,010	0,204		2,000	0,002
Taxes and Fees		- 850	2,805	124 14	3,655	18	100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100	ň 3	-		0.51 (141	2
Other		850	2,805		3,055							
Total Expenses	\$ 609,151	\$ 662,544	\$ 854,046	\$ 541,867	\$ 2,667,608	\$ 33,016	\$ 594,868	\$ 432,896	\$ 3,234	<u>s -</u>	\$ 2,350	\$ 1,066,364

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED) YEAR ENDED DECEMBER 31, 2022 (SEE INDEPENDENT AUDITORS' REPORT)

		S	upport Services							
		State Bar		St	ate Bar Foundat	ion				
			State Bar			State Bar				
		Governance/	Total			Foundation	·	To	tal	
		Board of Bar	Support			Total Support		State Bar		
	Administration	Commissioners	Expense	Administration	Fundraising	Expense	State Bar	Foundation	Eliminations	Consolidated
Advertising and Marketing	\$ -	\$-	\$-	\$ -	\$	\$	s -	\$ 1,448	\$ -	\$ 1,448
5	φ -	J -	J -		φ 4,691	¢ 4.691	4,768	4,691	¥ ~	9,459
Awards, Honors, and Recognition	- 271		ت 271	8	4,091	4,031	271	4,001		271
Bad Debt				- 78		78	86,570	19,151		105,721
Bank Fees	86,570	00.550	86,570		17.			837,577		2,882,636
Compensation, Taxes, and Benefits	375,050	80,558	455,608	252,837	-	252,837	2,045,059	637,377		2,002,030
Conferences, Conventions,	15 700	04.070	~~~~~	6 400		C 480	140.007	D 401		150,568
and Meetings	15,799	84,070	99,869	6,489		6,489	142,087	8,481		
Depreciation	55,467		55,467		5 2 .4		122,049	33,016		155,065
Dues and Subscriptions	7,761	(a)	7,761	180	340	180	9,863	1,610	<u> </u>	11,473
Education and Training	11,639	(a)	11,639		(7 .)	1.	18,199) <u>E</u> G	5	18,199
Furniture and Equipment	25,224		25,224	-	3 - 0	-	40,710	11,271		51,981
Information Technology	202,516	(1 5 7	202,516	26,283		26,283	203,416	95,419	-	298,835
Insurance	70,031	1	70,031	-	22	:=	74,672	1,724	×	76,396
Interest	×	())	-	÷			52,256	(2 3)	5	52,256
Office Supplies	4,326	(E	4,326	-	120	52	6,185	435	2	6,620
Outreach	913	2,156	3,069			3	165,900	150	(135,247)	30,803
Professional Fees	26,268		26,268	15,575	245	15,575	27,468	15,575	¥	43,043
Postage and Delivery	6,971	72	7.043	15	(e)	15	69,480	909	-	70,389
Repairs, Maintenance,										
Occupancy, and Overhead	13,155	0.000	13,155	27,219	(m)	27,219	164,518	27,219	-	191,737
Services Provided to Members	80,000	4,325	84,325	9,250	227	9,250	319,848	343,703	(43,927)	619,624
Services Provided to the Public	-				30	*	242,147	6,602	(4,667)	244,082
Taxes and Fees	33,153		33,153	13	220	13	54,782	13	×	54,795
Other	10,439	11,134	21,573				25,228		-	25,228
oulei k										
Total Expenses	<u>\$ 1,025,553</u>	\$ 182,315	\$ 1,207,868	\$ 337,939	\$ 4,691	\$ 342,630	\$ 3,875,476	\$ 1,408,994	\$ (183,841)	\$ 5,100,629

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2021 (SEE INDEPENDENT AUDITORS' REPORT)

						Program Service	s					
			State Bar					St	ate Bar Founda	tion		· · · · · · · · · · · · · · · · · · ·
	Bar Center/ Professional	Office of General Counsel	Law Practice Management	Member	State Bar Total	Bar Center/ Professional	Center for Legal	Legal Services			Judges &	State Bar Foundation
	Development	and Regulatory	and Member	Communications/	Program	Development	5		Pro Bono	Access to	Lawyers	Total Program
	Center (PDC)	Programs	Services	Publications	Expense	Center (PDC)	(CLE)	to the Public	Committees	Justice	Assistance	Expense
Advertising and Marketing	\$-	\$ -	\$	s -	\$ -	s -	\$ -	\$ 1,000	\$ -	\$	s -	\$ 1,000
Awards, Honors, and Recognition	•	-	4,386		4,386	3		3	i i i i i i i i i i i i i i i i i i i	•	ä	
Bad Debt	2	rije - Carlor - Carlo	8	÷	<u> </u>	100 °C 100	30	25	i i i i i i i i i i i i i i i i i i i	34	2	3.
Bank Fees	8				3	S=	17,215	, 2		1		17,215
Compensation, Taxes, and Benefits	123,823	423,804	348,640	361,214	1,257,481	-	153,792	384,280	÷	3	10	538,072
Conferences, Conventions,												
and Meetings	309	160	25,661	385	26,130	15	189	394	a			583
Depreciation	65,035	<u> </u>	8	÷	65,035	30,626	20	25	÷) (9	30,626
Dues and Subscriptions	2	700	1,258	333	2,291	5=	265	1,079	*		8	1,344
Education and Training	•	19	4,277	100	4,377	2		5				3 .
Furniture and Equipment	991	÷.	3,014	6 <u>2</u> 0	4,005	14	476	333	8		2	809
Information Technology	÷1	16,037	÷	1,991	18,028	:•	75,785	600	*	-	×	76,385
Insurance		546	4,002	S E S	4,548	17		1,820		573	5	1,820
Interest	50,972	Ê	8	5,753	56,725	5 4	(-)	20	34 14	-	ž	12 I.
Office Supplies	682	754	654	166	2,256	1.		199	3	3		199
Outreach			198,951		198,951	5 ⁷ 1		-	÷.		3	1
Professional Fees	5	1,200	<u>.</u>	*	1,200	84		-		(a)	×	
Postage and Delivery	23	2,596	726	52,866	56,188	2	39	340). T	80		379
Repairs, Maintenance,												
Occupancy, and Overhead	140,765	<u>_</u>	1,485		142,250	1	۲	-	i.	3 4 7		÷+
Services Provided to Members	<u>8</u>	34,430	87,168	100,511	222,109	5•	136,591	-	25		-	136,591
Services Provided to the Public		85,600	68,294	(7)	153,894	2	٠	684	2,076	2	- -	2,760
Taxes and Fees	18,583	14 14	34	(a)	18,583	54	(a)	÷	×		×	-
Other	<u> </u>	8,018	4,774	·	12,792				<u> </u>	20		
Total Expenses	\$ 401,160	\$ 573,845	\$ 753,290	\$ 522,934	\$_2,251,229	\$ 30,626	\$ 384,352	\$ 390,729	\$ 2,076	<u>\$</u> -	<u>\$</u>	\$ 807,783

STATE BAR OF NEW MEXICO AND AFFILIATE COMBINING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED) YEAR ENDED DECEMBER 31, 2021 (SEE INDEPENDENT AUDITORS' REPORT)

			Support							
		State Bar		Sta	ate Bar Foundatio	n				
			State Bar			State Bar				
		Governance/	Total			Foundation		Т	otal	
		Board of Bar	Support			Total Support		State Bar		
	Administration	Commissioners	Expense	Administration	Fundraising	Expense	State Bar	Foundation	Eliminations	Consolidated
Advertising and Marketing	\$ 1,079	\$	\$ 1,079	\$ =	\$ -	\$ -	\$ 1,079	\$ 1,000	\$ -	\$ 2,079
Advertising and Marketing Awards, Honors, and Recognition	1,000		1,079 1,000	ψ	ų –	φ	5,386	φ 1,000	Ψ ~ -	¢ 2,075 5,386
Bad Debt	758		758			12	758			758
	90,774		90,774	50	-	50	90,774	17,265	-	108,039
Bank Fees	488,416		540,980	203,917	-	203,917	1,798,461	741,989	-	2,540,450
Compensation, Taxes, and Benefits	400,410	52,504	540,900	200,011		200,911	1,750,401	741,000		2,040,400
Conferences, Conventions,	4.008	31,852	35,860	11	-	11	61,990	594	-	62,584
and Meetings	46,648		46,648			-	111,683	30,626	-	142,309
Depreciation	6,352		6,352	1	-		8,643	1,344		9,987
Dues and Subscriptions	1,617		1,617				5,994	1,044	-	5,994
Education and Training	11,498		11,498		-		15,503	809	<u> </u>	16,312
Furniture and Equipment	226,777		226,777	30,831	57. 1943	30,831	244,805	107,216		352,021
Information Technology			62,272	50,651	-	50	66,820	1,820	-	68,640
Insurance	62,272				50. 10	12	56,725	1,020		56,725
Interest	4.00		4,634		-		6,890	199	-	7,089
Office Supplies	4,634		4,634 3,351	-			202,302		(170,745)	31,557
Outreach	1,241			4,837	1911 1917	4,837	34,032	4,837	(170,743)	38,869
Professional Fees	32,832		32,832	4,637	-	4,637	63,145	4,037	-	63,533
Postage and Delivery	6,807	150	6,957	э	-	9	63,145	300		03,555
Repairs, Maintenance,			0.050	05 007		25.027	440,400	25 027		174,146
Occupancy, and Overhead	6,859		6,859	25,037	-	25,037	149,109	25,037	(70,000)	
Services Provided to Members	80,000	257	80,257	-	-	-	302,366	136,591	(79,909)	359,048
Services Provided to the Public			-	-	-	-	153,894	2,760	(515)	156,139
Taxes and Fees	38,240		38,240	35	-	35	56,823	35	-	56,858
Other	4,877	96	4,973	· · · ·	·		17,765			17,765
Total Expenses	\$ 1,116,689	\$ 87,029	\$ 1,203,718	\$ 264,727	\$ -	\$ 264,727	\$ 3,454,947	\$ 1,072,510	\$ (251,169)	\$ 4.276,288

EXHIBIT #2

JUNE 2023 INTERIM FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION

June 30, 2023



ASSETS

Current Assets	
Cash and Cash Equivalents	4,205,644.85
Accounts Receivable, net	41,870.07
Deposits and Prepaid Expenses	86,665.27
Related Party Receivable	565,752.66
Total Current Assets	4,899,932.85
Fixed Assets	
Furniture & Equipment	850,637.69
Classroom Fixtures	2,450.64
Bar Center	1,542,060.00
Build Out Improvements	599,907.12
Land	344,132.40
Total Fixed Assets	3,339,187.85
Accumulated Depreciation	2,083,192.82
Total Fixed Assets, net	1,255,995.03
TOTAL ASSETS	\$ 6,155,927.88
LIABILITIES AND NET ASSETS	
Liabilities	
Current Liabilities	
Current Liabilities	
	30,658.69
Current Liabilities	30,658.69
Current Liabilities Accounts Payable	30,658.69 9,537.48
Current Liabilities Accounts Payable Accrued Liabilities	
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable	9,537.48 32,646.32 1,812.12
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO	9,537.48 32,646.32 1,812.12 53,594.81
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO	9,537.48 32,646.32 1,812.12 53,594.81
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries Total Accrued Liabilities	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries Total Accrued Liabilities Accrued Taxes	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58 148,483.31
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries Total Accrued Liabilities Accrued Taxes Federal Taxes - 941	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58 148,483.31 17,794.34
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries Total Accrued Liabilities Accrued Taxes Federal Taxes - 941 Federal Unemployment Tax	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58 148,483.31 17,794.34 44.71
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries Total Accrued Liabilities Accrued Taxes Federal Taxes - 941 Federal Unemployment Tax NM Income Tax	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58 148,483.31 17,794.34 44.71 7,755.57
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries Total Accrued Liabilities Accrued Taxes Federal Taxes - 941 Federal Unemployment Tax NM Income Tax PA Income Tax	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58 148,483.31 17,794.34 44.71 7,755.57 605.71
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries Total Accrued Liabilities Accrued Taxes Federal Taxes - 941 Federal Unemployment Tax NM Income Tax PA Income Tax NM Unemployment Tax	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58 148,483.31 17,794.34 44.71 7,755.57 605.71 1,004.43
Current Liabilities Accounts Payable Accrued Liabilities American Funds - Retirement Payable Health Insurance Payable Dental Insurance Payable Accrued PTO Accrued Salaries Total Accrued Liabilities Accrued Taxes Federal Taxes - 941 Federal Unemployment Tax NM Income Tax PA Income Tax NM Unemployment Tax PA Unemployment Tax	9,537.48 32,646.32 1,812.12 53,594.81 50,892.58 148,483.31 17,794.34 44.71 7,755.57 605.71 1,004.43 14.42

STATEMENT OF FINANCIAL POSITION

June 30, 2023



Pass-Through Obligations	
Due to ATJ Fund Grant Commission	1,190,333.93
Due to Disciplinary Board	1,136,044.75
Due to Client Protection Fund	121,547.35
Due to Young Lawyers Division	391.72
Due to NM Women's Bar	350.00
Due to NM Black Lawyers Association	70.00
Due to Albuquerque Bar Association	120.00
Due to 1st Judicial District Bar Association	80.00
Due to LGBTQ Lawyers Association	140.00
Due to NM Hispanic Bar Association	100.00
Due to Indian Bar Association of NM	60.00
Total Pass-Through Obligations	2,449,237.75
Other Current Liabilities	
Customer Advances	11,316.61
Deferred Revenue	50.00
Mortgage Loan - Current Portion	33,414.48
Digital Print Center Lease - Current Portion	9,628.37
Copier Lease - Current Portion	2,432.89
Total Other Current Liabilities	56,842.35
Total Current Liabilities	2,714,808.77
Long-Term Liabilities	
Mortgage Loan	1,133,876.46
Digital Print Center Lease	20,556.17
Copier Lease	2,861.13
Total Long-Term Liabilities	1,157,293.76
Total Liabilities	3,872,102.53
Net Assets	
Net Assets Without Donor Restrictions	
Non-Board Designated	2,049,608.38
Board Designated - Decennial Survey Reserve	30,000.00
Board Designated - Capital Reserve	50,000.00
Net Assets With Donor Restrictions (Sections)	154,216.97
Total Net Assets	2,283,825.35
TOTAL LIABILITIES AND NET ASSETS	\$ 6,155,927.88

STATEMENT OF ACTIVITIES



	One Month Ended 6/30/2023	Year to Date Ended 6/30/2023	Total Budgeted 2023	Year to Date Percentage of Total
CHANGES IN NET ASSETS WITHOUT				
DONOR RESTRICTIONS REVENUES				
Licensing Revenue				
Licensing Fees - Active	19,577.50	2,119,153.75	2,182,000.00	97.12%
Licensing Fees - Inactive	1,500.00	187,200.00	183,000.00	102.30%
MCLE Credit Filing Fees	8,398.99	55,692.05	120,000.00	46.41%
Late Payment Penalty	9,725.00	190,600.00	300,000.00	63.53%
Total Licensing Revenue	39,201.49	2,552,645.80	2,785,000.00	91.66%
-	00)2021.0	_,000_,0101000	_)/ 00)000100	02.00/0
Regulatory Revenue	2 500 00	24 057 00	42,000,00	52.04%
MCLE Course Approval Fees	3,500.00	21,857.00	42,000.00	52.04%
MCLE Accredited Provider Fees	1,250.00	32,750.00	33,500.00	97.76%
Mentorship	7,200.00	26,825.00	52,000.00	51.59%
Pro Hac Vice	5,150.00	11,375.00	22,000.00	51.70%
Total Regulatory Revenue	17,100.00	92,807.00	149,500.00	62.08%
Non-Licensing Revenues				
Administrative Fees	11.20	3,262.85	24,000.00	13.60%
Advertising - Print	21,336.79	146,867.79	300,000.00	48.96%
Advertising - Digital	100.00	207.50	7,500.00	2.77%
Digital Print Center - Outside Production	395.40	4,308.16	30,000.00	14.36%
Interest Earned	689.20	4,602.00	4,500.00	102.27%
Member Benefits Program	-	10,302.29	20,000.00	51.51%
NSF Fees	-	40.00	-	100.00%
PDC Rental	7,821.50	41,256.57	96,000.00	42.98%
Subscriptions	662.64	9,870.92	12,000.00	82.26%
Total Non-Licensing Revenues	31,016.73	220,718.08	494,000.00	44.68%
TOTAL REVENUES	87,318.22	2,866,170.88	3,428,500.00	83.60%
EXPENSES				
Advertising/Marketing	_	668.05	3,500.00	19.09%
Awards/Honors/Recognition	58.47	58.47	3,000.00	1.95%
Bank Fees	29.00	699.64	1,500.00	46.64%
BBC - Meeting & Governance	305.15	6,900.98	56,000.00	12.32%
BBC - Strategic Planning Retreat	-	419.58	1,000.00	41.96%
BBC - Travel & Conferences	1,416.86	12,858.87	25,000.00	51.44%
BBC - Outreach Donations	1,000.00	3,000.00	3,000.00	100.00%
BBC - AM Past President's Dinner	_)000100	-	10,000.00	0.00%
BBC - Commissioner District Annual Events	-	460.33	14,000.00	3.29%
Committees - Standing	425.83	2,892.41	20,000.00	14.46%
Committees & Commissions - NMSC	16.00	32.00	3,000.00	1.07%
Compensation, Benefits, & Taxes	158,203.34	919,664.88	1,789,640.00	51.39%
Credit Card Merchant Fees	711.11	1,340.73	12,000.00	11.17%
Digital Print Center - Production	-	733.42	18,750.00	3.91%
-	101.00	793.48	8,250.00	9.62%
Digital Print Center - Direct Marenais	101.90		0,200.00	0.02/0
Digital Print Center - Direct Materials Direct Supplies - Prof Dev Center	161.96 640.99		5,000.00	59.47%
Direct Supplies - Prof Dev Center	640.99	2,973.42	5,000.00 22.000.00	59.47% 6.17%
Direct Supplies - Prof Dev Center Division Activity - SLD	640.99 463.50	2,973.42 1,357.83	22,000.00	6.17%
Direct Supplies - Prof Dev Center	640.99	2,973.42		

STATEMENT OF ACTIVITIES



	One Month Ended 6/30/2023	Year to Date Ended 6/30/2023	Total Budgeted 2023	Year to Date Percentage of Total
In-Kind Support of NM Bar Foundation	10,294.33	76,173.32	154,500.00	49.30%
Information Technology	9,841.08	83,005.75	188,750.00	43.98%
Insurance	4,574.17	27,205.41	56,080.00	48.51%
Interest Expense	4,056.69	24,320.09	47,645.00	51.04%
Janitorial & Supplies	2,627.60	15,088.84	27,700.00	54.47%
JLAP Support Provided by State Bar	6,666.66	40,000.00	80,000.00	50.00%
Judicial Pipeline Projects	20,450.00	43,519.46	35,000.00	124.34%
Landscape Maintenance	702.39	3,129.18	6,900.00	45.35%
Mentorship - CLE Fees	-	, _	30,000.00	0.00%
Mileage Reimbursement	105.80	838.73	3,500.00	23.96%
Office Supplies	1,122.54	3,865.07	6,000.00	64.42%
Outreach - Administrative	_,	918.74	3,000.00	30.62%
Outreach - Membership	1,274.42	4,354.17	20,900.00	20.83%
Outsourced Case Summaries	-	-	72,000.00	0.00%
Outsourced Print Production	12,488.20	163,877.70	183,000.00	89.55%
Postage & Delivery	7,251.11	48,321.09	82,000.00	58.93%
Professional Development	99.00	9,405.11	9,450.00	99.52%
Professional Fees - Legal & Accounting	(1,200.00)	20,283.35	25,500.00	79.54%
Repairs & Maintenance	(1,200.00)	7,881.29	15,800.00	49.88%
Risk Management Hotline	170.04	4,325.00	15,000.00	28.83%
Staff Morale Fund	- 1,756.17	4,088.50	10,000.00	40.89%
	1,/30.1/			
Travel & Conferences - Executive Director	-	4,489.70	5,000.00	89.79%
Travel & Conferences - Staff	2,057.25	4,505.75	20,500.00	21.98%
Taxes & Fees - Corporation	8,600.00	24,114.65	55,900.00	43.14%
Utilities/Service Contracts	6,862.43	33,592.75	68,300.00	49.18%
TOTAL EXPENSES	267,922.68	1,633,442.57	3,301,500.00	49.48%
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS BEFORE DEPRECIATION	(180,604.46)	1,232,728.31	127,000.00	
Depreciation Expense	10,123.21	58,135.01		
TOTAL CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(190,727.67)	1,174,593.30		
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Section Revenue Section Expenses	1,171.20 (5,982.47)	79,537.32 (21,983.45)	60,000.00 (60,000.00)	132.56% 36.64%
TOTAL CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	(4,811.27)	57,553.87	-	
TOTAL CHANGE IN NET ASSETS	(195,538.94)	1,232,147.17		
Net Assets - Beginning of Period	2,479,364.29	1,051,678.18		
Net Assets - End of Period	\$ 2,283,825.35	\$ 2,283,825.35		

STATEMENT OF CASH FLOWS



	One Month Ended 6/30/2023	Year to Date Ended 6/30/2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets without donor restrictions	(190,727.67)	1,174,593.30
Change in net assets with donor restrictions	(4,811.27)	57,553.87
Total change in net assets	(195,538.94)	1,232,147.17
Adjustments to reconcile change in net assets to net		
cash provided (used) by operating activities		
Depreciation and amortization	10,123.21	58,135.01
Change in operating assets and liabilities:		
Changes in net receivables	2,221.70	56,968.65
Changes in prepaid expenses	(56,480.89)	(6,960.26)
Changes in intercompany receivables	(8,525.95)	(41,762.46)
Changes to accounts payable	(180,462.21)	(42,078.42)
Changes to accrued liabilities	4,167.04	18,735.58
Changes to accrued taxes and other current liabilities	1,091.34	28,250.43
Changes to pass-through obligations	(408,489.05)	1,173,071.92
Changes to deferred revenues	-	(551,827.00)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(831,893.75)	1,924,680.62
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of assets	(6,093.69)	(45,524.62)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(6,093.69)	(45,524.62)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt (mortgage)	(5,446.49)	(32,905.43)
Principal payments on Digital Print Center lease	(1,559.79)	(9,189.56)
Principal payments on copier lease	(417.99)	(2,470.68)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(7,424.27)	(44,565.67)
NET INCREASE (DECREASE) IN CASH	(845,411.71)	1,834,590.33
Cash - beginning of period	5,051,056.56	2,371,054.52
Cash - end of period	\$ 4,205,644.85	\$ 4,205,644.85

STATEMENT OF FINANCIAL POSITION

Total Intercompany Payables

June 30, 2023



580,103.79

ASSETS

Current Assets	
Cash and Cash Equivalents	353,865.96
Accounts Receivable, net	101,449.38
Prepaid Expenses	51,349.99
Total Current Assets	506,665.33
Fixed Assets	
	245 004 20
Furniture & Equipment Bar Center	245,984.38
	1,023,160.66
Build Out Improvements Land	39,690.31
Total Fixed Assets	202,110.00
	1,510,945.35
Accumulated Depreciation	935,903.34
Total Fixed Assets, net	575,042.01
TOTAL ASSETS	\$ 1,081,707.34
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
LIABILITIES AND NET ASSETS	
Liabilities	
Current Liabilities	
Accounts Payable	1,150.00
Accrued Liabilities	
Accrued PTO	20,074.05
Accrued Salaries	20,679.06
Health Insurance Payable	8,278.53
Total Accrued Liabilities	49,031.64
Accrued Taxes	
Federal Taxes - 941	6,327.91
NM Income Tax	2,081.78
PA Income Tax	358.97
NM Unemployment Tax	4,976.51
PA Unemployment Tax	19.32
NM Worker's Compensation Fee	107.50
Total Accrued Taxes	13,871.99
	10,07 1.00
Intercompany Payables	
Children's Law Section Art Project	
	6,441.15
Indian Law Section Scholarships Related Party Payable	6,441.15 7,909.98 565,752.66

STATEMENT OF FINANCIAL POSITION

June 30, 2023



Pass-Through Obligations	
Due to NM Supreme Court	26,615.59
Due to ATJ Commission	68,421.54
Due to ATJ Fund - Singleton Memorial Funds	7,553.59
Total Pass-Through Obligations	102,590.72
Total Current Liabilities	746,748.14
Total Liabilities	746,748.14
Net Assets	
Net Assets Without Donor Restrictions	324,083.02
Net Assets With Donor Restrictions (JLAP/Judicial Clerkship)	 10,876.18
Total Net Assets	 334,959.20
TOTAL LIABILITIES AND NET ASSETS	\$ 1,081,707.34

STATEMENT OF ACTIVITIES



	One Month Ended 6/30/2023	Year to Date Ended 6/30/2023	Total Budgeted for 2023	Year to Data Percentage of Total
HANGES IN NET ASSETS WITHOUT				
ONOR RESTRICTIONS				
REVENUES				
CLE Revenues				
Live CLE Programming	7,792.84	103,446.97	765,365.00	13.52%
Self-Study CLE Programming	2,181.00	48,104.91	40,000.00	120.26%
Professional Development Package	484.47	5,330.23	20,000.00	26.65%
Total CLE Revenues	10,458.31	156,882.11	825,365.00	19.01%
Non-CLE Revenues				
Annual Meeting	29,905.00	119,850.00	200,000.00	59.93%
Contributions	-	155.10	-	100.00%
Fundraising Revenues	-	-	95,000.00	0.00%
Grant Revenue - LREP	19,598.60	150,120.40	297,000.00	50.55%
Grant Revenue - VAP	30,069.29	171,900.22	280,000.00	61.39%
In-Kind Support from State Bar	10,294.33	76,173.32	154,500.00	49.30%
Interest Earned	82.67	516.09	800.00	64.51%
Judicial District Pro Bono Committees	-	372.32	20,000.00	1.86%
Total Non-CLE Revenues	89,949.89	519,087.45	1,047,300.00	49.56%
TOTAL REVENUES	100,408.20	675,969.56	1,872,665.00	36.10%
EXPENSES				
CLE Expenses				
CLE Attorney Consultant	-	-	45,000.00	0.00%
CLE Meals & Refreshments	248.04	1,175.05	15,000.00	7.83%
Accreditation & Filing Fees	-	3,962.29	22,000.00	18.01%
Co-Sponsorship Fees	-	3,899.81	32,000.00	12.19%
Bar Bulletin Advertising Expense	760.00	7,044.00	16,500.00	42.69%
Faculty Fees	-	2,640.00	27,000.00	9.78%
Faculty Travel & Lodging	-	-	9,000.00	0.00%
Audio/Visual Support	-	863.00	33,500.00	2.58%
Total CLE Expenses	1,008.04	19,584.15	200,000.00	9.79%
Non-CLE Expenses				
Advertising/Marketing	-	-	2,000.00	0.00%
Annual Meeting	542.84	4,128.31	200,000.00	2.06%
Bank Fees	-	70.00	200.00	35.00%
Bar Center Expense Allocation	8,707.13	54,367.91	108,000.00	50.34%
Credit Card Merchant Fees	82.37	(370.14)	2,000.00	-18.51%
Compensation, Benefits, & Taxes	87,044.98	500,615.67	1,090,900.00	45.89%
Dues & Subscriptions	-	800.70	2,215.00	36.15%
Fundraising Expenses	-	-	20,000.00	0.00%
Furniture & Equipment	734.03	785.38	2,500.00	31.42%
Governance	37.48	5,353.92	15,000.00	35.69%
Information Technology	11,687.29	75,413.84	158,500.00	47.58%

STATEMENT OF ACTIVITIES

For the six months ended 6/30/2023



	One Month Ended 6/30/2023	Year to Date Ended 6/30/2023	Total Budgeted for 2023	Year to Date Percentage of Total
Judicial District Pro Bono Committees	-	372.32	20,000.00	1.86%
Office Supplies	48.20	444.90	2,000.00	22.25%
Professional Fees - Legal & Accounting	-	12,617.21	14,700.00	85.83%
Professional Liability Insurance	196.40	1,009.68	1,800.00	56.09%
Postage & Delivery	31.92	169.44	900.00	18.83%
Public Outreach	759.30	1,340.29	3,000.00	44.68%
Staff Education & Travel	122.70	122.70	3,300.00	3.72%
Taxes & Fees - Corporation	-	25.97	50.00	51.94%
Workshops - Travel & Lodging	57.20	920.67	8,000.00	11.51%
Total Non-CLE Expenses	110,051.84	658,188.77	1,655,065.00	39.77%
TOTAL EXPENSES	111,059.88	677,772.92	1,855,065.00	36.54%
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS BEFORE DEPRECIATION	(10,651.68)	(1,803.36)	17,600.00	
Depreciation Expense	3,174.52	19,047.12		
TOTAL CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(13,826.20)	(20,850.48)		

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS

JLAP In This Together Fund Contributions JLAP In This Together Fund Distributions	- - -	
Judicial Clerkship Program Support Judicial Clerkship Program Distributions	- - -	
TOTAL CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	-	-
TOTAL CHANGE IN NET ASSETS	(13,826.20)	(20,850.48)
Net Assets - Beginning of Period	348,785.40	355,809.68
Net Assets - End of Period	\$ 334,959.20	\$ 334,959.20

STATEMENT OF CASH FLOWS



	One Month Ended 6/30/2023	Year to Date Ended 6/30/2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets without donor restrictions	(13,826.20)	(20,850.48)
Change in net assets with donor restrictions		-
Total change in net assets	(13,826.20)	(20,850.48)
Adjustments to reconcile change in net assets to net		
cash provided (used) by operating activities		
Depreciation and amortization	3,174.52	19,047.12
Change in operating assets and liabilities:		
Changes in net receivables	(10,765.11)	(50 <i>,</i> 484.78)
Changes in prepaid expenses	(3,945.16)	(23,515.23)
Changes to accounts payable	(190.94)	(25,532.86)
Changes to accrued liabilities	2,972.87	1,505.78
Changes to accrued taxes	1,972.51	11,133.73
Changes to intercompany payables	8,525.95	43,907.46
Changes to pass-through obligations	(1,150.00)	19,553.68
Changes to other liabilities	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(13,231.56)	(25,235.58)
NET INCREASE (DECREASE) IN CASH	(13,231.56)	(25,235.58)
Cash - beginning of period	367,097.52	379,101.54
Cash - end of period	\$ 353,865.96	\$ 353,865.96

EXHIBIT #3

2021 TAX RETURNS

	000
Form	990

Department of the Treasury Internal Revenue Service

EXTENDED TO NOVEMBER 15, 2022 Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990 for instructions and the latest information.



AF	or the	and a 2021 calendar year, or tax year beginning and	ending					
B C a	heck if pplicable	C Name of organization		D Employer identific	ation number			
	Addre	STATE BAR OF NEW MEXICO						
	Name chang	Doing business as		85-024264	1 1			
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number				
	Final return/	5121 MASTHEAD RD. NE		505-797-6	5000			
	termin ated	, , , , , , , , , , , , , , , , , , ,		G Gross receipts \$	3,685,254.			
	Ameno	ALBOQUERQUE, NM 8/109		H(a) Is this a group return				
	Applic tion	F Name and address of principal officer: KICHARD SFINELLO		for subordinates	? Yes X No			
	pendir	SAME AS C ABOVE		H(b) Are all subordinates ind	cluded? Yes No			
		empt status: 501(c)(3) X 501(c) (6) ◀ (insert no.) 4947(a)(1) c	or 527	If "No," attach a	list. See instructions			
		te: WWW.SBNM.ORG		H(c) Group exemption				
		organization: 🔀 Corporation 🔄 Trust 🦳 Association 🦳 Other 🕨	L Year	of formation: 1978 N	I State of legal domicile: NM			
Ра	art I	Summary						
e	1	Briefly describe the organization's mission or most significant activities: SEE \$	SCHEDU	LE O				
anc								
Governance		Check this box 🕨 🛄 if the organization discontinued its operations or dispos	ed of more	1 1				
Ň					22			
		Number of independent voting members of the governing body (Part VI, line 1b)			22			
Activities &		Total number of individuals employed in calendar year 2021 (Part V, line 2a)			33			
iviti	6	Total number of volunteers (estimate if necessary)		6	2500			
Act		Total unrelated business revenue from Part VIII, column (C), line 12			186,685.			
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11			157,987.			
				Prior Year 0.	Current Year 0.			
ne		Contributions and grants (Part VIII, line 1h)		3,314,270.	3,625,698.			
Revenue		Program service revenue (Part VIII, line 2g)		3,758.	8,015.			
Re		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		-9,402.	-56,327.			
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		3,308,626.	3,577,386.			
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		<u> </u>	0.			
		Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.			
	45	Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,686,101.	1,798,461.			
Expenses	160	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.			
ens	lua b	Total fundraising expenses (Part IX, column (A), line 116)	0.					
ĔX	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,498,392.	1,548,618.			
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,184,493.	3,347,079.			
		Revenue less expenses. Subtract line 18 from line 12		124,133.	230,307.			
or				ginning of Current Year	End of Year			
ets (anci	20	Total assets (Part X, line 16)		6,003,967.	6,272,489.			
Net Assets	21	Total liabilities (Part X, line 26)		3,685,629.	3,723,844.			
	22	Net assets or fund balances. Subtract line 21 from line 20		2,318,338.	2,548,645.			
		Signature Block		,,,	-,,- .			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign		Signature of officer			Date			
Here		RICHARD SPINELLO, EXECU	UTIVE DIRECTOR					
		Type or print name and title						
	Prin	t/Type preparer's name	Preparer's signature	Date	Check PTIN			
Paid	ST:	EPHEN LIVINGSTON	STEPHEN LIVINGSTON	10/17	/22 self-employed P00317845			
Preparer	Firn	n's name 🍃 CLIFTONLARSONALL	EN LLP		Firm's EIN 🕨 41-0746749			
Use Only	Firn	n's address 🖕 6501 AMERICAS PA	RKWAY NE, SUITE 500					
		ALBUQUERQUE, NM	87110		Phone no. 505 - 842 - 8290			
May the II	RS di	scuss this return with the preparer shown abo	ve? See instructions		X Yes No			
100001 10 0	Form 990 (2001)							

132001 12-09-21 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form	990 (2021) STATE BAR OF NEW MEXICO	85-0242641 Page 2
Pa	rt III Statement of Program Service Accomplishments	
1	Check if Schedule O contains a response or note to any line in this Part III Briefly describe the organization's mission:	
	THE MISSION OF THE STATE BAR OF NEW MEXICO IS TO BE A INCLUSIVE ORGANIZATION SERVING THE LEGAL PROFESSION A	
2	Did the organization undertake any significant program services during the year which were not listed on prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program ser If "Yes," describe these changes on Schedule O.	vices? Yes X No
4	Describe the organization's program service accomplishments for each of its three largest program service Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations revenue, if any, for each program service reported.	
4a	COMMUNICATIONS AND PUBLICATIONS: PUBLISHES A SEMI-MON AND THE ANNUAL BENCH AND BAR DIRECTORY FOR STATE BAR INTERESTED INDIVIDUALS AND SUBSCRIBERS. COMMUNICATION	MEMBERS AND OTHER ONS ALSO MANAGES
	PUBLIC LEGAL EDUCATION PROGRAMS AND PUBLICATIONS, AND PRINTING/PRODUCTION JOBS FOR INTERNAL AND OUTSIDE ENT	D HANDLES TITIES.
4b		-
4c	(Code:) (Expenses \$ including grants of \$ LEGAL SERVICES TO THE PUBLIC: STATE BAR FUNDS COMMIT) (Revenue \$ ITEES AND PROGRAMS
	THAT SUPPORT LEGAL SERVICES TO THE PEOPLE OF NEW MEXTALSO PROVIDES FINANCIAL SUPPORT TO THE NEW MEXICO STA	ATE BAR FOUNDATION.
	SEVERAL PUBLIC EDUCATION AND LEGAL SERVICES PROGRAMS THE YOUNG LAWYERS DIVISION (YLD), INCLUDING V.A. CIV	
	CLINICS, LAW DAY, AND WILLS FOR HEROES.	
4d	Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)
4e		,
13200	2 12-09-21	Form 990 (2021
	3	
410	17 131839 069-000058 2021.04030 STATE BAR	OF NEW MEXICO 069-0

Form	990	(2021)
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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		<u>X</u>
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
_	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			37
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		<u> </u>
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		v
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		_X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			v
•	Schedule D, Part III	8		<u> </u>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			v
10	If "Yes," complete Schedule D, Part IV	9		<u>X</u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	40		х
44	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		<u></u>
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
•	as applicable. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
d		11a	х	
h	Part VI Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	11a	- 23	
D.	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
Ū	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	1.10		
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If</i> "Yes," <i>complete Schedule E</i>	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		_X_
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? // "Yes,"			
	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21	990	X (2021)
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Form	aan	(2021)
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Par	Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		<u>x</u>
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete	000		x
24 2	Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the	23		
24a	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
-	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>	28a	х	
h	"Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	20a	23	x
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>	200		
U	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Х	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
07	If "Yes," complete Schedule R, Part V, line 2	36		<u> </u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	07		x
20	and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	37		
38	Note: All Form 990 filers are required to complete Schedule O	38	х	
Par		00		<u> </u>
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	-		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	
132004	12-09-21	Form	990	(2021)
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age	<u> </u>	641	O21) STATE BAR OF NEW MEXICO 85-024264 Statements Regarding Other IRS Filings and Tax Compliance (continued) 85-024264	orm Par
No	Yes			
110	100		the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	2a
			or the calendar year ending with or within the year covered by this return 2a 33	
	Х	2b	ast one is reported on line 2a, did the organization file all required federal employment tax returns?	b
			If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . See instructions.	
	Х	3a		3a
	Х	3b	s," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	b
			time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	
Х		4a	ial account in a foreign country (such as a bank account, securities account, or other financial account)?	
			s," enter the name of the foreign country 🕨	b
			structions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	
Х		5a	he organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a
Х		5b	ny taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	b
		5c	s" to line 5a or 5b, did the organization file Form 8886-T?	с
			the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	6a
Х		6a	ontributions that were not tax deductible as charitable contributions?	
			s," did the organization include with every solicitation an express statement that such contributions or gifts	b
		6b	not tax deductible?	
			nizations that may receive deductible contributions under section 170(c).	7
	\mid	7a	organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	а
	\mid	7b	s," did the organization notify the donor of the value of the goods or services provided?	b
			e organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	С
		7c	Form 8282?	
			s," indicate the number of Forms 8282 filed during the year 7d	d
		7e	e organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	е
		7f	e organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	f
		7g	organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	g
		7h	organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	h
			soring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	8
		8	oring organization have excess business holdings at any time during the year?	
			soring organizations maintaining donor advised funds.	9
		9a	e sponsoring organization make any taxable distributions under section 4966?	а
		9b	e sponsoring organization make a distribution to a donor, donor advisor, or related person?	b
			on 501(c)(7) organizations. Enter:	0
			on fees and capital contributions included on Part VIII, line 12	
			receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b	b
			on 501(c)(12) organizations. Enter:	1
			income from members or shareholders	
			income from other sources. (Do not net amounts due or paid to other sources against	b
			nts due or received from them.)	
		12a	on 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	2a
			s," enter the amount of tax-exempt interest received or accrued during the year 12b	b
			on 501(c)(29) qualified nonprofit health insurance issuers.	3
		13a	organization licensed to issue qualified health plans in more than one state?	а
			See the instructions for additional information the organization must report on Schedule O.	
			the amount of reserves the organization is required to maintain by the states in which the	b
			ization is licensed to issue qualified health plans	
			the amount of reserves on hand	
X	\mid	14a		
	\mid	14b		b
			organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	5
Х		15	s parachute payment(s) during the year?	
			s," see the instructions and file Form 4720, Schedule N.	
Х		16	organization an educational institution subject to the section 4968 excise tax on net investment income?	6
			s," complete Form 4720, Schedule O.	
			I	-
			on 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any	7
		17		(

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STATE BAR OF NEW MEXICO

1a Enter the number of voting members of the governing body at the end of the tax year

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22

1a

X

Yes No

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI	
Section A. Governing Body and Management	

	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 22			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	Х	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a	Х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
с	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed $\blacktriangleright \mathrm{MM}$			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s	only)	availal	ole
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	financ	cial	
	statements available to the public during the tax year.			
20				
	RICHARD SPINELLO - 505-797-6000			
	5121 MASTHEAD RD. NE, ALBUQUERQUE, NM 87109			
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated							
Employees, and Independent Contractors							
Check if Schedule O contains a response or note to any line in this Part VII							
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees							
1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.							
• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.							

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Name and title Average hours per veck (list av) between the intervention of the metabel organization between the intervention of the metabel organization from the organization from	(A)	(B)	(C)		(D)	(E)	(F)				
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Form 990 (2021)

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Form 990 (2021) STATE BAR	OF NEW	M	IEX	IC	0				85-024	2641	Page 8
Part VII Section A. Officers, Directors, Trust	ees, Key Emp	oloy	ees,	and	l Hig	ghes	st C	compensated Employee	s (continued)		
(A)	(B)			(0				(D)	(E)		(F)
Name and title	Average	(do		Pos heck				Reportable	Reportable	E	Estimated
	hours per	box	, unle	ss per	son i	s botł	n an	compensation	compensation	a	amount of
	week		cer ar I	nd a di	irecto	r/trus T	tee)	from	from related		other
	(list any	rector						the	organizations		mpensation
	hours for related	or di	ee			ated		organization	(W-2/1099-MISC/		from the
	organizations	ustee	trustee		e	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)		ganization nd related
	below	lual tr	tional		ploy	st con	_	,			ganizations
	line)	Individual trustee or director	In stitutional t	Officer	Key employee	Highest compensated employee	Former				ganzationo
(18) DAVID LUTZ	1.00	_			×	1 0					
COMMISSIONER		х						0.	0	•	0.
(19) MITCHELL MENDER	1.00										
COMMISSIONER		х						0.	0	•	0.
(20) JOSEPH SAWYER	1.00										
COMMISSIONER		х						0.	0	•	0.
(21) LUCY SINKULAR	1.00										
COMMISSIONER		х						0.	0	•	0.
(22) CONSTANCE TATHAM	1.00										
COMMISSIONER		х						0.	0	•	Ο.
(23) ELIZABETH TRAVIS	1.00										
COMMISSIONER		Х						0.	0	•	0.
(24) DANIEL BEHLES	1.00										
COMMISSIONER- SLD DELEGATE		Х						0.	0	•	0.
(25) SHASTA INMAN	1.00										•
YLD CHAIR	1 0 0	Х						0.	0	•	0.
(26) ANGELA MINEFEE	1.00	x						0	0		0
PARALEGAL DIVISION LIAISON		A						0. 376,198.	0		<u>0.</u> 26,540.
1b Subtotal								0.	0		<u>20,540.</u> 0.
c Total from continuation sheets to Part VII								376,198.	0		26,540.
d Total (add lines 1b and 1c)						 \/b				• 4	10,540.
2 Total number of individuals (including but no	ot limited to th	ose	liste	a ad	ove) wn	o re	eceived more than \$100,	UUU of reportable		3
compensation from the organization											Yes No
3 Did the organization list any former officer,	director truct			mol	<u></u>	~ ~	hic	shaat companyated ampl			
										2	X
line 1a? If "Yes," complete Schedule J for stFor any individual listed on line 1a, is the su										3	
and related organizations greater than \$150										4	X
5 Did any person listed on line 1a receive or a	,		•							-	
rendered to the organization? If "Yes." com	-				-			-		5	X
Section B. Independent Contractors		2010	51 31		50/30	011 .					1 1
1 Complete this table for your five highest cor	npensated ind	lepe	nde	nt co	ontra	acto	rs th	hat received more than \$	100,000 of compen	sation f	rom
the organization. Report compensation for t	-								· · · ·		
(A)	-							(B)			(C)
Name and business	address							Description of s	ervices	Comp	ensation
LIGHTHOUSE BUSINESS INFOR				TI	ON	s,		CLOUD SERVER			
8100-M4 WYOMING BLVD. NE								HOSTING; BACI		11	L0,957.
EUCLID TECHNOLOGY SOLUTIO	NS, 540	D	EV	AL:	L			NEW ASSOCIAT:			
DRIVE, SUITE 301, AUBURN,	AL 368	32						MANAGEMENT SO	OFTWARE	10)3,968.
2 Total number of independent contractors (ir	cluding but p	nt lin	niter	t ot b	thos	e lie	ted	Above) who received mo	ore than		
\$100,000 of compensation from the organiz	•				2		ιοu				

132008 12-09-21

			OF NEW MEXI	CO		85-0242	641 Page 9
Pa	rt VII	Statement of Revenue					
		Check if Schedule O contains a res	ponse or note to any li				
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
S S	1 a	Federated campaigns	a				
Contributions, Gifts, Grants and Other Similar Amounts	b		b				
۵Ë	с		c				
ifts ar A	d	Related organizations	d				
s, G	е	Government grants (contributions)	e				
ŝ	f	All other contributions, gifts, grants, and					
bei		similar amounts not included above	f				
d O L	g	Noncash contributions included in lines 1a-1f	g \$				
Col	h						
			Business Code				
e	2 a	MEMBERSHIP DUES	900099	2,450,391.	2,450,391.		
Ś	b	OTHER PROGRAMS	900099	716,257.	716,257.		
Sei	с	PUBLICATIONS	541800	285,738.	8,057.	277,681.	
am	d	PHV/CLIENT PROTECTION	900099	148,920.	148,920.		
Program Service Revenue	е	ADMINISTRATIVE FEES	900099	24,392.	24,392.		
Pro	f	All other program service revenue					
	g	Total. Add lines 2a-2f		3,625,698.			
	3	Investment income (including dividends					
		other similar amounts)	▶	8,015.			8,015
	4	Income from investment of tax-exempt					
	5	Royalties		17,931.			17,931
		(i) R					
	6 a	Gross rents 6a 14	4,777.				
	b	Less: rental expenses 6b 107	7,868.				
	с		3,091.				
	d	Net rental income or (loss)	▶	-93,091.		-93,091.	
	7 a	Gross amount from sales of (i) Secu	urities (ii) Other				
		assets other than inventory 7a		1			
	b	Less: cost or other basis					
ē		and sales expenses 7b					
evenue	с	Gain or (loss) 7c					
Rev		Net gain or (loss)	>				
er		Gross income from fundraising events (not					
Other		including \$ o					
-		contributions reported on line 1c). See					
		Part IV, line 18	8a				
	b	Less: direct expenses					
	с						
	9 a	Gross income from gaming activities. S					
		Part IV, line 19					
	b	Less: direct expenses		-			
		Net income or (loss) from gaming activi					
		Gross sales of inventory, less returns					
		and allowances	10a				
	b	Less: cost of goods sold		1			
		Net income or (loss) from sales of inver					
			Business Code				
sno	11 a	DIGITAL PRINT CENTER	900099	16,738.			16,738.
nec	b		611430	1,244.		1,244.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
scellaneo Revenue	-	MEMBERSHIP DATA LIST	541100	851.		851.	
Miscellaneous Revenue	-	All other revenue					
Σ		Total. Add lines 11a-11d		18,833.			
	12	Total revenue. See instructions	>	3,577,386.	3,348,017.	186,685.	42,684.
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STATE BAR OF NEW MEXICO

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Form 990	(2021)	
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STATE BAR OF NEW MEXICO Part IX Statement of Functional Expenses

Secti	ion 501(c)(3) and 501(c)(4) organizations must comp				X
	Check if Schedule O contains a response			(C)	<u>A</u> (D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	144,745.			
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,246,231.			
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	59,464.			
9	Other employee benefits	223,601.			
10	Payroll taxes	124,420.			
11	Fees for services (nonemployees):				
а	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
a	Other. (If line 11g amount exceeds 10% of line 25,				
9	column (A), amount, list line 11g expenses on Sch 0.)	34,032.			
12	Advertising and promotion	1,079.			
13	Office expenses	6,890.			
14	Information technology	244,805.			
15	Royalties				
16	Occupancy	149,109.			
17	Travel				
18	Payments of travel or entertainment expenses				
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	61,990.			
20	· · · · · · · · · · · · · · · · · · ·	56,725.			
20 21	Payments to affiliates				
21	Depreciation, depletion, and amortization	111,683.			
22 23		66,820.			
23 24	Other expenses. Itemize expenses not covered	00,020.			
24	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A),				
~	amount, list line 24e expenses on Schedule 0.) UBIT INCOME TAXES	40,760.			
d h	MEMBER SERVICES	302,366.			
u c	OUTREACH	202,302.			
C L	PUBLIC SERVICES	153,894.			
d		116,163.		+ +	
	All other expenses <u>SEE SCH O</u>	3,347,079.		+ +	
25	Total functional expenses. Add lines 1 through 24e	3,34/,0/9.			
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

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Form 990 (2021)

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Form 990 (2021)

Form 990 (2		STATE	BAR	OF	NEW	M
Part X	Balance Shee	t				

Check if Schedule O contains a response or note to any line in this Part X

MEXICO	85-
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					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			2,510,807.	1	2,641,733.
	2	Savings and temporary cash investments			510,415.	2	512,285.
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			25,727.	4	37,156.
	5	Loans and other receivables from any current or	-	_			
		trustee, key employee, creator or founder, substa					
		controlled entity or family member of any of these				5	
	6	Loans and other receivables from other disqualifi					
		under section 4958(f)(1)), and persons described				6	
s	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9	Prepaid expenses and deferred charges			44,694.	9	38,325.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	3,210,972.			
	b	Less: accumulated depreciation	10b	1,902,968.	1,352,018.	10c	1,308,004.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line 1		12			
	13	Investments - program-related. See Part IV, line 1		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11			1,560,306.	15	1,734,986.
	16	Total assets. Add lines 1 through 15 (must equa			6,003,967.	16	6,272,489.
	17	Accounts payable and accrued expenses	191,732.	17	217,396.		
	18	Grants payable	==0 0=0	18	FOA 050		
	19	Deferred revenue	752,878.	19	794,050.		
	20	Tax-exempt bond liabilities		20			
	21	Escrow or custodial account liability. Complete P				21	
es	22	Loans and other payables to any current or forme					
Liabilities		trustee, key employee, creator or founder, substa					
Liak	~~	controlled entity or family member of any of these			1,427,995.	22	1,641,198.
-	23	Secured mortgages and notes payable to unrelat	1,427,995.	23	1,041,190.		
	24 25	Unsecured notes and loans payable to unrelated				24	
	25	Other liabilities (including federal income tax, pay parties, and other liabilities not included on lines					
			-		1,313,024.	25	1,071,200.
	26	Total liabilities. Add lines 17 through 25			3,685,629.		3,723,844.
	20	Organizations that follow FASB ASC 958, check			•,•••,•=•	20	
es		and complete lines 27, 28, 32, and 33.					
anc	27				1,056,158.	27	1,202,217.
Bal	28	Net assets with donor restrictions			1,262,180.	28	1,346,428.
pu		Organizations that do not follow FASB ASC 95					
Εu		and complete lines 29 through 33.					
s or	29	Capital stock or trust principal, or current funds				29	
Net Assets or Fund Balances	30	Paid-in or capital surplus, or land, building, or equ				30	
As	31	Retained earnings, endowment, accumulated inc	ome, o	or other funds		31	
Net	32	Total net assets or fund balances			2,318,338.	32	2,548,645.
	33	Total liabilities and net assets/fund balances	<u></u>		6,003,967.	33	6,272,489.

5-0242641 Page **11**

Part XI Reconciliation of Net Assets Check if Schedule O contains a response or note to any line in this Part XI 1 1 Total revenue (must equal Part VIII, column (A), line 12) 2 2 Total expenses (must equal Part VI, column (A), line 25) 2 3 Revenue less expenses. Subtract line 2 from line 1 3 4 2, 318, 338. 5 Net unrealized gains (losses) on investments 5 6 6 7 Investment expenses 8 7 9 Other changes in net assets or fund balances (explain on Schedule O) 9 0. 10 2,548,645. Column (B) 2 Check if Schedule O contains a response or note to any line in this Part XII 7 1 1 Accounting method used to prepare the Form 990: Cash IX Accrual Other 1 Yes No 1 Accounting method used to prepare the form 990: Cash IX Accrual Other, explain on Schedule O. 2a X In the organization's financial statements complied or reviewed by an independent accountant? 2a X 1 A	Form	990 (2021) STATE BAR OF NEW MEXICO	85-02	242641	Pag	_{je} 12
1 Total revenue (must equal Part VIII, column (A), line 12) 1 3,577,386. 2 Total expenses (must equal Part IX, column (A), line 25) 2 3,347,079. 3 Revenue less expenses. Subtract line 2 from line 1 3 230,307. 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4 2,318,338. 5 Net unrealized gains (losses) on investments 6	Par	rt XI Reconciliation of Net Assets				
2 Total expenses (must equal Part IX, column (A), line 25) 2 3, 347, 079. 3 Revenue less expenses. Subtract line 2 from line 1 3 230, 307. 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4 2, 318, 338. 5 Net unrealized gains (losses) on investments 5 6 Donated services and use of facilities 6 7 Investment expenses 7 8 Prior period adjustments 6 9 Other changes in net assets or fund balances (explain on Schedule O) 9 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) 10 Column (B) 9 0. 1 Accounting method used to prepare the Form 990: Cash X Accrual 1 Accounting method used to prepare the Form 990: Cash X Accrual 1 Accounting method used to prepare the Form 990: Cash X Accrual 1 Yes No 1 Accounting method used to prepare the Form 990: Cash X Accrual 1 Yes No 1 Accounting method used to prepare the Form 990: Cash X Accrual 1 Yes No 1 Accounting three organization's financial statements compiled or reviewed by an independent accountant? 1 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis 5 Both consolidated basis Both consolidated and sepa		Check if Schedule O contains a response or note to any line in this Part XI	<u></u>			
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1 Accounting method used to prepare the Form 990: Cash X Accrual Other		Check if Schedule O contains a response or note to any line in this Part XII		<u></u>		X
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Act and OMB Circular A-133? 3a X b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits 3b		If the organization changed either its oversight process or selection process during the tax year, explain on Sche	dule O.			
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	b		ed audit			
		or audits, explain why on Schedule O and describe any steps taken to undergo such audits				

Form **990** (2021)

SCHEDULE C	Po	litical Campaign	and Lobbvin	a Activities		OMB No. 1545-0047
(Form 990)	For Org	2021				
	Complete	Open to Public				
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form990 for				Inspection
-		Form 990, Part IV, line 3, or Fo		ne 46 (Political Campai	gn Activ	vities), then
		plete Parts I-A and B. Do not co I1(c)(3)) organizations: Complete	•	Do not complete Part I	B	
 Section 501(c) (other Section 527 organization 			Tails 1-A and O below.		Ъ.	
•	•	Form 990, Part IV, line 4, or Fo	orm 990-EZ, Part VI, li	ine 47 (Lobbying Activi	ties), the	en
		nave filed Form 5768 (election ur				
 Section 501(c)(3) org 	anizations that h	nave NOT filed Form 5768 (electi	on under section 501(h	n)): Complete Part II-B. D	o not co	omplete Part II-A.
-		Form 990, Part IV, line 5 (Prox	y Tax) (See separate	instructions) or Form 9	90-EZ, I	Part V, line 35c (Proxy
Tax) (See separate inst						
	i, or (6) organizat	ions: Complete Part III.				, identification number
Name of organization		AR OF NEW MEXICO				r identification number $85 - 0242641$
Part I-A Comple		anization is exempt und	er section 501(c)	or is a section 527		
					organ	
1 Provide a description	on of the organiz	ation's direct and indirect politic	al campaign activities i	in Part IV		
2 Political campaign	•	•			►\$	
3 Volunteer hours for						
Part I-B Comple	ete if the org	anization is exempt und	er section 501(c)(3).		
		incurred by the organization und			\$	
		incurred by organization manage		I	►\$	
		n 4955 tax, did it file Form 4720				Yes No
4a Was a correction m						Yes No
b If "Yes," describe in Part I-C Comple	ete if the org	anization is exempt und	er section 501(c)	except section 50	1(c)(3)	
-		by the filing organization for sec		-	► \$	•
	• •	ization's funds contributed to ot	-		φ	
			•		► \$	
		. Add lines 1 and 2. Enter here a			• <u> </u>	
line 17b				, 	►\$	
						Yes No
5 Enter the names, ad	ddresses and err	ployer identification number (Ell	N) of all section 527 po	litical organizations to w	hich the	filing organization
	-	tion listed, enter the amount paid				
		omptly and directly delivered to a			arate se	gregated fund or a
· · ·		additional space is needed, prov				
(a) Name	e	(b) Address	(c) EIN	(d) Amount paid fro filing organization'		(e) Amount of political ntributions received and
				funds. If none, enter		promptly and directly
						delivered to a separate political organization.
						If none, enter -0
						· · · · · · · · · · · · · · · · · · ·
For Paperwork Beduct	ion Act Notico	see the Instructions for Form 9	 90 or 990-E7		Scho	edule C (Form 990) 2021

For Pape t Notice, see dule C (Form 990) 2

132041 11-03-21

Schedule C (Form 990) 2021	STATE BAR	OF NEW MEXIC	0		0242641 Page 2
Part II-A Complete if the org section 501(h)).	anization is ex	cempt under section	n 501(c)(3) and file	d Form 5768 (el	ection under
	tion belongs to an	affiliated group (and list in	n Part IV each affiliated o	group member's nam	ne, address, EIN,
expenses, and sha	•	• • •	· · · · · · · · · · · · · · · · · · ·		, , ,
		A and "limited control" pre	ovisions apply.		
Limi	ts on Lobbying Ex	penditures		(a) Filing organization's	(b) Affiliated group totals
(The term "expend	ditures" means ar	nounts paid or incurred.)	totals	
1a Total lobbying expenditures to influ					
b Total lobbying expenditures to influence					
c Total lobbying expenditures (add li	nes 1a and 1b)				
d Other exempt purpose expenditure			F		
e Total exempt purpose expenditure					
f Lobbying nontaxable amount. Ente	er the amount from	the following table in bot	h columns.		
If the amount on line 1e, column (a) o	or (b) is: The	lobbying nontaxable am	ount is:		
Not over \$500,000	20%	of the amount on line 1e			
Over \$500,000 but not over \$1,000	0,000 \$10	0,000 plus 15% of the exc	ess over \$500,000.		
Over \$1,000,000 but not over \$1,5	00,000 \$17	5,000 plus 10% of the exc	ess over \$1,000,000.		
Over \$1,500,000 but not over \$17,	000,000 \$22	5,000 plus 5% of the exce	ess over \$1,500,000.		
Over \$17,000,000	\$1,0	00,000.			
g Grassroots nontaxable amount (en	ter 25% of line 1f)				
h Subtract line 1g from line 1a. If zer	o or less, enter -0-				
i Subtract line 1f from line 1c. If zero	-				
j If there is an amount other than ze	ro on either line 1h	or line 1i, did the organiz	ation file Form 4720		
reporting section 4911 tax for this					Yes No
(Some organizations t	hat made a sectio	Averaging Period Under n 501(h) election do not parate instructions for li	have to complete all of	f the five columns b	elow.
	Lobbying Ex	penditures During 4-Ye	ar Averaging Period		-
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount					
(150% of line 2a, column(e))					
- Total Jakkwing averageditura					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount					
(150% of line 2d, column (e))					
f Grassroots lobbying expenditures					
				Scheo	lule C (Form 990) 2021

C (Form 990) 2

132042 11-03-21

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For e	ach "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(a)		(b)	
	e lobbying activity.	Yes	No	Amo	ount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: Volunteers?				
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
	Media advertisements?				
	Mailings to members, legislators, or the public?				
	Publications, or published or broadcast statements?				
f	Grants to other organizations for lobbying purposes?				
	Direct contact with legislators, their staffs, government officials, or a legislative body?				
	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i	Other activities?				
j	Total. Add lines 1c through 1i				
	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
b	If "Yes," enter the amount of any tax incurred under section 4912				
с	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section	n 501(c)(5), o	or sec	tion	
	501(c)(6).				
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?				X
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?			X	37
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the t III-B Complete if the organization is exempt under section 501(c)(4), section		3	tion	X
rai	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered ' answered "Yes."				3, is
1	Dues, assessments and similar amounts from members		1		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political	al			
	expenses for which the section 527(f) tax was paid).				
а	Current year		2a		
b	Carryover from last year		2b		
С	Total		2c		
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3		
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exce	ess			
	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and po	olitical			
	expenditure next year?		4		
	Taxable amount of lobbying and political expenditures. See instructions		5		
	t IV Supplemental Information				
Prov	ide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group	list); Part II-A, li	nes 1 a	nd 2 (See	

instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Schedule C (Form 990) 2021

132043 11-03-21

							45 00 47
	HEDULE D	Supplementa				OMB No. 15	<u>45-0047</u>
(Forn	n 990)	Complete if the orga Part IV, line 6, 7, 8, 9, 10,	inization answered "Ye 11a, 11b, 11c, 11d, 11	e, 11f, 12a, or 12b.		ZUZ	<u> </u>
	ment of the Treasury Revenue Service		Attach to Form 990.			Open to Inspecti	
-	e of the organizati				Employer	identification	
	y	STATE BAR OF NEW ME	EXICO			5-02426	
Par		ations Maintaining Donor Advised		imilar Funds or Ac	counts.	Complete if th	e
	organizatio	n answered "Yes" on Form 990, Part IV, line		I			
			(a) Donor advise	ed funds	b) Funds an	d other accou	nts
1		nd of year					
2		f contributions to (during year)					
3		f grants from (during year)					
4		t end of year					
5	-	on inform all donors and donor advisors in w on's property, subject to the organization's e	-			Yes	No
6		on inform all grantees, donors, and donor ac					
U	•	poses and not for the benefit of the donor or	• •		•		
		ate benefit?	,		0	Yes	No
Par	t II Conserv	ation Easements. Complete if the org	anization answered "Ye	s" on Form 990, Part IV,	line 7.		
1		servation easements held by the organizatio					
		n of land for public use (for example, recreat		Preservation of a histo	prically impor	tant land area	L
	Protection of	of natural habitat		Preservation of a certi	fied historic	structure	
	Preservation	n of open space					
2	Complete lines 2a	through 2d if the organization held a qualified	ed conservation contrib	ution in the form of a co	nservation e	asement on th	e last
	day of the tax yea	r.			Held	at the End of th	e Tax Year
а	Total number of c	onservation easements			2a		
b	J. J				2b		
С	Number of conser	vation easements on a certified historic stru	cture included in (a)		2c		
d		vation easements included in (c) acquired at					
		nal Register			2d		
3	Number of conser	vation easements modified, transferred, rele	eased, extinguished, or t	erminated by the organi	zation during	g the tax	
	year 🕨						
4		where property subject to conservation ease					
5	0	tion have a written policy regarding the peri-	0, 1	tion, handling of			
•	,	forcement of the conservation easements it					
6		er hours devoted to monitoring, inspecting, h	ianuling of violations, ar	iu enforcing conservatio	neasements	s during the ye	ar
7		 ses incurred in monitoring, inspecting, handl	ing of violations, and an	foreing concervation and	omonto dur	ing the year	
1	► \$	ses incurred in monitoring, inspecting, handi	ing of violations, and en	norcing conservation eas	sements dur	ing the year	
8	· · ·	vation easement reported on line 2(d) above	satisfy the requirement	ts of section $170(h)(A)(B)$	(i)		
0	and section 170(h		<i>,</i>		.,	Yes	No
9)(4)(B)(ii)? be how the organization reports conservatio					
5		d include, if applicable, the text of the footnot		-		the	
		counting for conservation easements.					
Par		ations Maintaining Collections of	Art, Historical Tre	asures, or Other S	imilar Ass	sets.	
	Complete i	f the organization answered "Yes" on Form	990, Part IV, line 8.				
1a	If the organization	elected, as permitted under FASB ASC 958	3, not to report in its reve	enue statement and bala	ance sheet w	vorks	
	of art, historical tre	easures, or other similar assets held for pub	lic exhibition, education	, or research in furtherar	ice of public		
	service, provide in	Part XIII the text of the footnote to its finan	cial statements that des	cribes these items.			

b	If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance s	sheet works of	
	art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of	of public service	,
	provide the following amounts relating to these items:		
	(i) Deveryous included on Forms 000, Dest)/III, line 1		

	(i) Revenue included on Form 990, Part VIII, line 1		\$
	(ii) Assets included in Form 990, Part X		\$
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, p	rovic	le
	the following amounts required to be reported under FASB ASC 958 relating to these items:		
а	Revenue included on Form 990, Part VIII, line 1		\$
b	Assets included in Form 990, Part X		\$
LHA	For Paperwork Reduction Act Notice, see the Instructions for Form 990.		Schedule D (Form 990) 2021

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17 2021.04030 STATE BAR OF NEW MEXICO 069-0001

Sche		AR OF NEW					85-	024264	1 р	_{age} 2		
Par	t III Organizations Maintaining C	ollections of Ar	rt, Hist	orical Tre	easures, or	r Other S	Similar Ass	ets _{(contil}	nued)			
3	Using the organization's acquisition, accession	on, and other record	ls, checł	k any of the	following that	: make sign	ificant use of	its				
	collection items (check all that apply):											
а	Public exhibition	(d 🗌	Loan or exc	hange progra	am						
b												
с												
4												
5	During the year, did the organization solicit or	-		-	-	-						
	to be sold to raise funds rather than to be ma							Yes		No		
Par	t IV Escrow and Custodial Arrang	gements. Compl	lete if the	e organizatio	n answered "	'Yes" on Fo	orm 990, Part	IV, line 9, or				
	reported an amount on Form 990, Par			-								
1a	Is the organization an agent, trustee, custodia	an or other intermed	diary for	contribution	s or other ass	sets not inc	luded					
	on Form 990, Part X?							Yes		No		
b	If "Yes," explain the arrangement in Part XIII a											
								Amoun	t			
с	Beginning balance						1c					
d	Additions during the year						1d					
	Distributions during the year						1e					
f	Ending balance						1f					
2a	Did the organization include an amount on Fo						?	Yes		No		
b	If "Yes," explain the arrangement in Part XIII.											
Par	t V Endowment Funds. Complete in	f the organization ar	nswered	"Yes" on Fo	orm 990, Part	IV, line 10.						
		(a) Current year	(b) F	Prior year	(c) Two year	rs back (d) Three years ba	ack (e) Fou	r years	back		
1a	Beginning of year balance											
b	Contributions											
с	Net investment earnings, gains, and losses											
d	Grants or scholarships											
е	Other expenditures for facilities											
	and programs											
f	Administrative expenses											
g	End of year balance											
2	Provide the estimated percentage of the curr	ent year end balanc	e (line 1	g, column (a)) held as:							
а	Board designated or quasi-endowment		_%									
b	Permanent endowment	_%										
с		%										
	The percentages on lines 2a, 2b, and 2c should be a should be should be a should be a should be a should be should be a should	uld equal 100%.										
3a	Are there endowment funds not in the posses	ssion of the organiza	ation tha	at are held ar	nd administer	ed for the o	organization					
	by:								Yes	No		
	(i) Unrelated organizations							3a(i)				
	(ii) Related organizations											
b	If "Yes" on line 3a(ii), are the related organization											
4	Describe in Part XIII the intended uses of the	organization's endo	wment f	funds.								
Par	t VI Land, Buildings, and Equipm	ent.										
	Complete if the organization answered	d "Yes" on Form 990	0, Part IV	V, line 11a. S	See Form 990	, Part X, lin	e 10.					
	Description of property	(a) Cost or o	other	(b) Cost	t or other	(c) Acc	umulated	(d) Boo	k valu	е		
		basis (investi	ment)	basis	(other)	depre	eciation					
1a	Land				4,132.					32.		
	Buildings			2,09	1,555.	1,38	88,038.	70	3,5	17.		
	Leasehold improvements											
	Equipment			77	2,834.	51	2,479.	26	0,3	55.		
	Other				2,451.		2,451.			0.		
Tota	. Add lines 1a through 1e. (Column (d) must ed	qual Form 990. Part	X. colur	mn (B), line 1	0c.)		►	1,30	8,0	04.		
							Scheo	dule D (Forr	n 990)	2021		

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Schedule D (Form 990) 2021 STATE BAR OF Part VII Investments - Other Securities.	NEW MEXICO	8	5-0242641 Page 3
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11b. See Form 990, Part X, line 12.	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or er	nd-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Complete if the organization answered "Yes" of	on Form 990 Part IV line	11c See Form 990 Part X line 13	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or er	nd-of-vear market value
(1)	. ,		,
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes" of		11d. See Form 990, Part X, line 15.	
	Description		(b) Book value
(1) INTERCOMPANY RECEIVABLE (2) PASS-THROUGH OBLIGATIONS			706,731. 1,028,255.
			1,020,255.
(3)			
(4) (5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line	15.)		1,734,986.
Part X Other Liabilities.			•
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 2	5.
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) DUE TO OTHER ORGANIZATIONS	}		1,065,360.
(3) FED TAX DUE			5,840.

(8) (9) 1,071,200. ► Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the

X organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2021

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(4) (5) (6) (7)

2.

Schedule D (Form 990) 2021 STATE BAR OF NEW MEXICO				0242641	Page 4
Part XI Reconciliation of Revenue per Audited Financial Sta	tements With F	Revenue per Ret	urn.		
Complete if the organization answered "Yes" on Form 990, Part IV, li	ne 12a.				
1 Total revenue, gains, and other support per audited financial statements			1	3,685,	,254.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
a Net unrealized gains (losses) on investments	2a				
b Donated services and use of facilities	2b				
c Recoveries of prior year grants	2c				
d Other (Describe in Part XIII.)					
e Add lines 2a through 2d			2e		0.
3 Subtract line 2e from line 1			3	3,685,	<u>,254.</u>
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
a Investment expenses not included on Form 990, Part VIII, line 7b	4a				
b Other (Describe in Part XIII.)	4b	-107,868.			
c Add lines 4a and 4b			4c	-107	<u>,868.</u>
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12	<u>,</u>)		5	3,577	,386.
Part XII Reconciliation of Expenses per Audited Financial St	atements With	Expenses per R	eturr	ı.	
Complete if the organization answered "Yes" on Form 990, Part IV, li	ne 12a.				
1 Total expenses and losses per audited financial statements			1	3,454	<u>,947.</u>
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:					
a Donated services and use of facilities	2a				
b Prior year adjustments	2b				
c Other losses	2c				
d Other (Describe in Part XIII.)	2d	107,868.			
e Add lines 2a through 2d			2e		,868.
3 Subtract line 2e from line 1			3	3,347	<u>,079.</u>
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:					
a Investment expenses not included on Form 990, Part VIII, line 7b	4a				
b Other (Describe in Part XIII.)	4b				
c Add lines 4a and 4b			4c		0.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I, line	<u>18.)</u>		5	3,347	<u>,079.</u>
Part XIII Supplemental Information.					
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and	4; Part IV, lines 1b a	and 2b; Part V, line 4;	Part X	(, line 2; Part X	П,
lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a	any additional inform	ation.			

PART X, LINE 2:

THE ORGANIZATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX

POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS

THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES DEDUCTED FROM REVENUE ON FORM 990

-107,868.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES DEDUCTED FROM REVENUE ON FORM 990

107,868.

ROUNDING

132054 10-28-21

Schedule D (Form 990) 2021

SCHEDULE I	G	arants and Oth	ner Assistan	ce to Organ	izations.		OMB No	1545-0047		
(Form 990)	^{m 990)} Governments, and Individuals in the United States Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.									
Department of the Treasury Attach to Form 990.										
Internal Revenue Service		Go to www.ii	rs.gov/Form990 fo		nation.			o Public ection		
Name of the organization STATE BAR	OF NEW M	EXICO					Employer identificat 85-02	ion number 242641		
Part I General Information on Grants a										
1 Does the organization maintain records	to substantiate the	amount of the grants	or assistance, the	grantees' eligibility	for the grants or assis	stance, and the selecti	on			
criteria used to award the grants or assis	stance?						X Yes	No No		
2 Describe in Part IV the organization's pro	ocedures for monit	oring the use of grant	funds in the United	States.						
Part II Grants and Other Assistance to	-				anization answered "Y	es" on Form 990, Part	IV, line 21, for any			
recipient that received more than	1				(f) Method of		(1) 5			
1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose o or assistar			
CAMULA AUXALTEL OF COUMUERN NEW										
CATHOLIC CHARITIES OF SOUTHERN NEW MEXICO - 125 W. MOUNTAIN AVE										
LAS CRUCES, NM 88005	20-1144913	501(C)(3)	31,500.	0.			GENERAL SUPPORT			
	20 1111515	501(0)(0)	51,500.							
DISABILITY RIGHTS NEW MEXICO										
3916 JUAN TABO BLVD. NE										
ALBUQUERQUE, NM 87111	85-0276496	501(C)(3)	30,000.	0.			GENERAL SUPPORT			
DNA PEOPLES LEGAL SERVICES										
709 N. BUTLER AVE.										
FARMINGTON, NM 87401	86-0207220	501(C)(3)	45,000.	0.			GENERAL SUPPORT			
ENLACE COMUNITARIO										
2425 ALAMO AVE. SE										
ALBUQUERQUE, NM 87106	85-0473384	501(C)(3)	63,000.	0.			GENERAL SUPPORT			
	00 01/0001	501(0)(0)								
NATIVE AMERICAN DISABILITY LAW										
905 W APACHE STREET										
FARMINGTON, NM 87401	35-2238666	501(C)(3)	21,250.	0.			GENERAL SUPPORT			
NEW MEXICO IMMIGRANT LAW CENTER										
625 SILVER AVE. SW										
ALBUQUERQUE, NM 87102	27-3303237		52,500.	0.			GENERAL SUPPORT			
2 Enter total number of section 501(c)(3) a			e line 1 table				🕨	11.		
3 Enter total number of other organization	s listed in the line 1	I table						0.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) STATE BAR OF NEW MEXICO Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
EW MEXICO LEGAL AID							
01 GOLD AVE. SW #101							
ALBUQUERQUE, NM 87102	85-0116950	501(C)(3)	287,000.	0.			GENERAL SUPPORT
WM CENTER ON LAW AND POVERTY							
924 PARK AVE. SW							
ALBUQUERQUE, NM 87102	85-0437960	501(C)(3)	192,000.	0.			GENERAL SUPPORT
PEGASUS LEGAL SERVICES FOR							
CHILDREN - 3201 4TH STREET NW -							
ALBUQUERQUE, NM 87107	46-0509986	501(C)(3)	44,000.	0.			GENERAL SUPPORT
SANTA FE DREAMERS PROJECT							
1213 MERCANTILE ROAD							
SANTA FE, NM 87507	82-0839645	501(C)(3)	15,000.	0.			GENERAL SUPPORT
UNITED SOUTH BROADWAY CORPORATION							
1500 WALTER STREET SE	95 0271027	E01(0)(2)	25 000	0			
ALBUQUERQUE, NM 87102	85-0371937	501(C)(3)	25,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Schedule I (Form 990) 2021

STATE BAR OF NEW MEXICO

85-0242641

Page 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Dert IV Supplemental Information Dravida the information re	uirad in Dart Llin		/h), and any, athen, as	l Islikiana alimfanna akiana	

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

FULL REPORTING IS DONE FOR ALL FUNDERS AS PER CRITERIA OF EACH INDIVIDUAL

GRANT. STAFF ATTENDS MEETINGS AS NEEDED WITH FUNDERS, AND MAINTAINS

ONGOING CONTACT WITH EACH FUNDER REGARDING GRANTS AND GRANT COMPLIANCE.

SCHEDULE I, PART II GRANTS AND FORM 990, PART IX, LINE 1:

THE STATE BAR HAS BEEN APPOINTED THE AGENT OF THE SUPREME COURT OF NEW

MEXICO AND THE ATJ FUND GRANT COMMISSION TO COLLECT FUNDS FROM PRO BONO

CONTRIBUTIONS, PRO HAC VICE FEES AND IOLTA INTEREST AND TO HOLD THESE

Schedule I (Form 990) STATE BAR OF NEW MEXICO	85-0242641	Page 2
Part IV Supplemental Information		
FUNDS ON THE SUPREME COURT'S AND THE ATJ FUND GRANT COMMI	SSION'S BEHALF	
PENDING DISBURSEMENT AS ORDERED BY THE SUPREME COURT OR T	HE ATJ FUND	
GRANT COMMISSION. THESE FUNDS ARE ACCOUNTED FOR AS PASS-	THROUGH	
OBLIGATIONS AND THE UNDISBURSED FUNDS ARE REPORTED AS A L	IABILITY OF	
THE STATE BAR ON ITS BALANCE SHEET. SINCE THESE ARE PASS	-THROUGH FUNDS	
OF THE SUPREME COURT AND THE ATJ FUND GRANT COMMISSION, N	EITHER THE	
RECEIPTS NOR THE DISBURSEMENTS ARE REFLECTED ON THE STATE	BAR'S	
STATEMENT OF REVENUES OR FUNCTIONAL EXPENSES. THEREFORE,	THE AMOUNTS	
REPORTED ON SCHEDULE I ARE NOT REFLECTED ON LINE 1 IN PAR	T IX OF THE	
FORM 990.		

CONSISTENT WITH PRIOR YEAR RETURNS, THE STATE BAR HAS ELECTED TO REPORT THE GRANT DISBURSEMENTS ORDERED BY THE SUPREME COURT AND THE ATJ FUND GRANT COMMISSION ON THEIR SCHEDULE I TO PROVIDE A RECORD OF THE GRANTEES RECEIVING THE SUPREME COURT AND THE ATJ FUND GRANT COMMISSION FUNDS AWARDED DURING THE CURRENT TAX YEAR.

SCHEDULE L	1	Tra	insactior	ns V	Vith	Int	erested	P	ersons			0	MB No.	1545-00)47
(Form 990)	Complete i	f the o	28b, or 28c, o	or For	m 990	-EZ, P		a or	line 25a, 25b, 2 40b.	6, 27,	28a,	0	2	02 0 Put	
Department of the Treasury Internal Revenue Service		Go to							est information.				spect		ЛС
Name of the organizatio	'n									Em	ployer	r ident	ificati	on nu	mber
			OF NEW									426	41		
Part I Excess	Benefit Tran	sacti	ons (section 50	01(c)(3), sect	ion 50	1(c)(4), and se	ctior	n 501(c)(29) orga	nizatio	ons on	ly).			
Complete i	if the organizatio	n ansv	vered "Yes" on I	Form S	90, Pa	art IV, I	ine 25a or 25b	o, or	Form 990-EZ, Pa	art V, I	ine 40	b.			
1 (a) Name of disqua	lified person	(b) F	Relationship bety person and or			lified	(4	c) D	escription of tran	sactio	n			Corre es	ected? No
			•	0											NO
													-		
2 Enter the amount of	•		•	U U		•	•	•			•				
section 4958 3 Enter the amount of											► \$ ► \$				
3 Enter the amount of	or tax, if any, on	ine∠,	above, reimburs	eu by	the or	ganiza					• •				
Part II Loans to	o and/or Fro	m Int	erested Pers	sons.	I										
Complete i	if the organizatio	n ansv	vered "Yes" on I	Form 9	90-EZ	, Part '	V, line 38a or F	- orm	n 990, Part IV, lin	e 26; d	or if th	e orga	nizatio	on	
	n amount on For											•			
(a) Name of	(b) Relati		(c) Purpose		an to or	((e) Original	(1) Balance due) In	(h) Ap by bo			Vritten
interested person	erested person with organization		nization of loan from the organization? prin			prine	cipal amount	ipal amount		default?		comm		agree	ement?
				То	From					Yes	No	Yes	No	Yes	No
															<u> </u>
Total	I		1	1	1	1	> \$	1			1				1
	or Assistance	e Ber	efiting Inter	ested	d Per	sons				1					
	if the organizatio		-												
(a) Name of intere			(b) Relationship interested pers	betwe son an	en		c) Amount of assistance		(d) Type assistan			•) Purp assista		f
			the organiza	ation											
LHA For Paperwork R	eduction Act N	otice,	see the Instruc	tions f	or For	rm 990) or 990-EZ.				Sche	dule L	. (Forr	n 990) 2021

132131 11-02-21

Schedule L (Form 990) 2021 STATE	E BAR OF NEW MEXICO		85-0242	641	Page 2
Part IV Business Transactions Invo					
	ed "Yes" on Form 990, Part IV, line 28a, 28	b or 28c			
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	organi	aring of zation's nues?
				Yes	No
RICHARD SPINELLO	EXECUTIVE DIRECTOR	4,209.	RICHARD SPI		X
Part V Supplemental Information.					
	sponses to questions on Schedule L (see ir	nstructions).			
		/			
SCH L, PART IV, BUSINESS	TRANSACTIONS INVOLVIN	G INTERESTI	ED PERSONS:		
(A) NAME OF PERSON: RICHA	RD SPINELLO				
(D) DESCRIPTION OF TRANSA	CTION: RICHARD SPINEL	LO, EXECUTI	IVE DIRECTOR	FOR	
THE STATE BAR OF NEW MEXI	<u>CO OWNS A FINANCIAL I</u>	NTEREST IN	TWO VENDORS	<u>, JU</u>	<u>P</u>
ENTERPRISES D/B/A THE DAI	LY GRIND, AND CARUSOS	, WHICH PRO	DVIDE CATERI.	NG	
SERVICES FOR VARIOUS MEET	ITNOS				
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Schedule L (Form 990) 2021

132132 11-02-21

09241017 131839 069-000058

SCHEDULE O

(Form 990)

Department of the Treasury Internal Revenue Service Name of the organization Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



85-0242641

STATE BAR OF NEW MEXICO

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AIDS COURTS IN ADMINISTRATION OF JUSTICE AND PRESERVING THE RULE OF LAW

TO FOSTER A HIGH STANDARD OF INTEGRITY AND COMPETENCE WITHIN THE LEGAL

PROFESSION. ACTIVITIES INCLUDE COLLECTION OF DUES, PUBLICATIONS,

DEVELOPMENT AND PROMOTION OF PROGRAMS FOR THE MEMBERSHIP AND THE PUBLIC

SUCH AS THE ANNUAL MEETING, MEMBERSHIP PROGRAMS, PUBLIC LEGAL EDUCATION

AND INFORMATION, LAWYER REFERRAL, AND TECHNOLOGY.

FORM 990, PART VI, SECTION A, LINE 6:

MEMBERS ARE COMPRISED OF LICENSED ATTORNEYS WHO PRACTICE LAW IN NEW MEXICO.

FORM 990, PART VI, SECTION A, LINE 7A:

STATE BAR IS DIVIDED INTO DISTRICTS WHERE PARTICIPATING LAWYERS ELECT

MEMBERS TO THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

IT IS REVIEWED BY THE EXECUTIVE DIRECTOR AND EXECUTIVE COMMITTEE OF THE

BOARD AND THE FULL BOARD IS NOTIFIED OF THE AVAILABLILITY PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

DURING OUR BOARD ANNUAL ORIENTATION WE INFORM NEW BOARD MEMBERS OF OUR

CONFLICT POLICY AND COMPLIANCE. WE HAVE NOT HAD A CONFLICT FILED.

FORM 990, PART VI, SECTION B, LINE 15A:

THE BOARD OF BAR COMMISSIONERS DETERMINE THE EXECUTIVE DIRECTOR'S

COMPENSATION BASED ON COMPENSATION DATA REPORTED BY THE AMERICAN BAR

 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2021

 132211 11-11-21
 Schedule O (Form 990) 2021

28

ARRANGEMENT ARE DOCUMENTED IN MEETING NOTES FROM THE BOARD OF BAR

COMMISSIONERS' EXECUTIVE DIRECTOR REVIEW COMMITTEE.

THE EXECUTIVE DIRECTOR DETERMINES THE COMPENSATION OF THE KEY EMPLOYEES.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND AUDITED FINANCIAL

STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. IT ALSO MAKES ITS AUDITED

FINANCIAL STATEMENTS AVAILABLE ON ITS WEBSITE. IT DOES NOT MAKE ITS

CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC.

FORM 990, PART VI, SECTION A, LINE 3:

THE EXECUTIVE COMMITTEE CONSISTS OF THE BBC OFFICERS (4) AND SIX

ADDITIONAL BBC MEMBERS APPOINTED BY THE BBC PRESIDENT. THE COMMITTEE

HAS THE POWER TO ACT ON ANY MATTER DELAGATED TO IT BY THE BBC ON

MATTERS THAT MUST BE DECIDED PRIOR TO THE NEXT REGULARLY SCHEDULED BBC

MEETING.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

BANK/CC FEES	90,774.
POSTAGE AND DELIVERY	63,145.
TAXES AND FEES	18,583.
OTHER MISCELLANEOUS	17,765.
FURNITURE AND EQUIPMENT	15,503.
DUES AND SUBSCRIPTIONS	8,643.
132212 11-11-21	Schedule O (Form 990) 2021 2 9
241017 131839 069-000058	2021.04030 STATE BAR OF NEW MEXICO 069-000

01

Schedule O (Form 990) 2021	Page 2
Name of the organization STATE BAR OF NEW MEXICO	Employer identification number $85-0242641$
EDUCATION AND TRAINING	5,994.
AWARDS, HONORS, AND RECOGNITION	5,386.
BAD DEBT EXPENSE	758.
BOOK/TAX RETURN UBIT TAX DIFFERENCE	-2,520.
RENT EXP TO PG 9	-107,868.
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	116,163.
FORM 990, PAGE 2, PART XII, ITEM 2C:	

THE FINANCE COMMITTEE AND THE EXECUTIVE DIRECTOR, IN CONJUNCTION WITH

THE BOARD OF BAR COMMISSIONERS, OVERSEE THE AUDIT OF THE FINANCIAL

STATEMENTS AND SELECTION OF AN INDEPENDENT AUDITOR. THE ORGANIZATION

DID NOT CHANGE ITS OVERSIGHT PROCESS OR SELECTION PROCESS DURING THE

TAX YEAR.

Schedule O (Form 990) 2021

132212 11-11-21

Part II

NEW MEXICO STATE BAR 5121 MASTHEAD RD NE ALBUQUERQUE, NM 8710 501(C)(3) LINE 7 STATE BAR OF NM Х

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SEE PART VII FOR CONTINUATIONS

rtnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990. ► Go to www.irs.gov/Form990 for instructions and the latest information. 2021

Open to Public

Inspection

Employer identification number

(f)

Direct controlling

entity

85-0242641

Related	Organiza	tions and	Unrelat	ed Pa

(b)

Primary activity

(c)

Legal domicile (state or

foreign country)

(d)

Total income

(e)

End-of-year assets

Identification of Related Tax-Exempt Organizations during the tax year.	tions. Complete if the organization an	swered "Yes" on Form 990	, Part IV, line 34, b	ecause it had one	or more r	related tax-exem	pt
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	Direc	(f) t controlling entity	Se
THEAD RD NE	PROVIDE PROFESSIONAL TRAINING & EDUCATION PROGRAMS TO LEGAL N	IEW MEXICO	501(C)(3)	LINE 7	STATE E	BAR OF NM	

Name of the organization

(a)

Name, address, and EIN (if applicable)

of disregarded entity

STATE BAR OF NEW MEXICO

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

SCHEDULE	R
(Form 990)	

Department of the Treasury Internal Revenue Service

Schedule R (Form 990) 2021

(g) Section 512(b)(13)

controlled

entity?

No

Yes

Schedule R (Form 990) 2021 STATE BAR OF NEW MEXICO

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	· · · · · · · · · · · · · · · · · · ·											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	((k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets		ortionate ations?	Code V-UBI amount in box 20 of Schedule	Gene mana part	ral or aging ner?	Percentage ownership
		country)		sections 512-514)		400010	Yes	No	K-1 (Form 1065)	Yes	No	
	-											
	-											
	-											
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	{											
	4											

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(C) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Sec 512(l contr ent	(i) ction (b)(13) trolled tity?	
		country)						Yes	No	
									\square	

Schedule R (Form 990) 2021 STATE BAR OF NEW MEXICO

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

ote: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	s N
During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		
b Gift, grant, or capital contribution to related organization(s)			
c Gift, grant, or capital contribution from related organization(s)			
d Loans or loan guarantees to or for related organization(s)			
e Loans or loan guarantees by related organization(s)			_
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)			
Purchase of assets from related organization(s)			
Exchange of assets with related organization(s)	1i		
Lease of facilities, equipment, or other assets to related organization(s)			
Lease of facilities, equipment, or other assets from related organization(s)	1k		
Performance of services or membership or fundraising solicitations for related organization(s)		_	
n Performance of services or membership or fundraising solicitations by related organization(s)	1m	X	
Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
• Sharing of paid employees with related organization(s)		X	+
Reimbursement paid to related organization(s) for expenses	<u>1p</u>		
Reimbursement paid by related organization(s) for expenses		X	+
Other transfer of cash or property to related organization(s)	<u>1r</u>		
s Other transfer of cash or property from related organization(s)	1s		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NEW MEXICO STATE BAR FOUNDATION	М	194,718.	
(2) NEW MEXICO STATE BAR FOUNDATION	N	92,638.	
(3) NEW MEXICO STATE BAR FOUNDATION	0	208,681.	
(4) NEW MEXICO STATE BAR FOUNDATION	Q	332,432.	
(5)			
_(6)			

Schedule R (Form 990) 2021 STATE BAR OF NEW MEXICO

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)		(€ Are partne 501(i org	rs sec. c)(3) s.?	(f) Share of total income	() Dispr tior alloca	n) opor- late tions?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) Gener mana partn) ging ier?	(k) Percentage ownership
		oounity)	Sections 312-314)	Yes	<u>No</u>		Yes	No		Yes	NO	

Schedule R (Form 990) 2021

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

NEW MEXICO STATE BAR FOUNDATION

PRIMARY ACTIVITY: PROVIDE PROFESSIONAL TRAINING & EDUCATION PROGRAMS TO

LEGAL COMMUNITY

Schedule R (Form 990) 2021

132165 11-17-21

UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2022

Name STATE BAR OF NEW MEXICO	Employer Identifica 85-0242	ation Number 6 4 1
Based on the information provided with this return, the following are possible carryover amounts to next year.		
FEDERAL POST-2017 NET OPERATING LOSS - COMMERCIAL DEBT	FINAN	137,077.
FEDERAL CONTRIBUTION - 50% CASH		15,152.

Name	STATE BAR OF 1	NEW MEXICO								FEIN:	85-0242641
	and Entity: COM	MERCIAL DEBT	FINANC POST-20 Section 382 Carryover		DETAIL C	ARRYOVER SCH	IEDULE				
Year Origi- nated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
2020 2021	0 43,987. 93,090.										
Detail Type	E Amount S Used for C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for

Name	E STATE BA	R OF NEW MEXICO								FEIN:	85-0242641
Type	and Entity: n 382 Annual Limit	CONTRIBUTION	- 50% CASH FED Section 382 Carryove		DETAIL C	ARRYOVER SCH	IEDULE				
Year Origi nateo	Origina Carryov A Amour	l Total er Amount t Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
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	E Amo		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Deta	IS Used	for Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for
Туре	B		-								
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(and proxy tax under section 6033(e)) Por definite year 2021 or other is year beginning (and winsing out/Form#900T for instructions and the latest information.) Do not enter SSN numbers on this form as it may be made public if your ogainzation is a 501(c)(2). (c) the other is the number of this form as it may be made public if your ogainzation is a 501(c)(2). (c) To not enter SSN numbers on this form as it may be made public if your ogainzation is a 501(c)(2). (c) Not enter the number of this form as it may be made public if your ogainzation is a 501(c)(2). (c) Not enter the number of this form as it may be made public if your ogainzation number (c) Not enter the number of the numeter of the number of the number	Form 990-T	I E	EXTENDED TO NOVEMBER 15, 2022 Exempt Organization Business Income Tax Return	ר ו ו	OMB No. 1545-0047
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Descention ► Go to www.ire.gov/Form900T for instructions and the latest information. Descention for instructions and the latest information. Descention for instructions and the latest information. ▲ □ Check box if address changed. Name of organization (□ Check box if name of address instructions.) Deriveyse vession for instructions.)		For ca			2021
Intervenue Service ▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). Soft(c)(3).	Demokratik (ili - Transmi			_ · [
A Clear tool in address tool in address tool in the traine t			Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3)	-	
X S01(C) (6) 0 Mumber, street, and room or suite no. If a P.0. box, see instructions. EGreap exemption number is 12.1 MASTHEAD RD N NE 0 0408 (a) 220(a) 529(a) 529(a) 529(a) 529(a) 529(a) 529(a) 529(a) 529(a) X 501(c) trust 01(a) trust 0 (ther tows) 0 (ther tows) F Check organization type / X 501(c) trust 01(a) trust 0 (ther trust) H Check organization type / X S01(c) trust 01(a) trust 0 (ther trust) 0 (ther trust) H Check organization filing a consolidated return with a 501(c)(2) tittleholding corporation > > > J Enter the name and identifying number of the parent corporation. > > > > K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? > Y (es." No Y (es." A No I' Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) 1 1866, 437. 2 3 4d0 lines 1 and 2 2 3 4d0 lines 3 5 158, 987. 5 158, 987. 5 158, 987. <t< td=""><td></td><td></td><td>Name of organization (Check box if name changed and see instructions.)</td><td>DEmplo</td><td>oyer identification number</td></t<>			Name of organization (Check box if name changed and see instructions.)	DEmplo	oyer identification number
Image: 1998 5121 MASTHEAD RD. NE Image: City or town, state or province, country, and 2IP or foreign postal code Image: City or town, state or province, country, and 2IP or foreign postal code F Check box if Image: City or town, state or province, country, and 2IP or foreign postal code F Check box if Image: City or town, state or province, country, and 2IP or foreign postal code F Check box if Image: City or town, state or province, country, and 2IP or foreign postal code F Check box if Image: City or town, state or province, country, and 2IP or foreign postal code F Check box if Image: City or town, state or province, country, and 2IP or foreign postal code F Check box if Image: City or town, state or province, country, and 2IP or foreign postal code F Check box if Image: City or town, state or province, country, and 2IP or province, country,	B Exempt under section	Print	STATE BAR OF NEW MEXICO	8	5-0242641
□ 400(e) □ 1 ¹ V ^E 5121 MASTHEAD RD. NE □ 400A □ 530(a) □ 10 ¹ V ^E 5121 MASTHEAD RD. NE □ 400A □ 530(a) □ 10 ¹ V ^E 5121 MASTHEAD RD. NE □ Check organization type ► ▲ Sol(c) corporation ► Sol(c) corporation ► Sol(c) corporation □ Check organization type ► ▲ Sol(c) corporation ► Sol(c) corporation ▲ Sol(c) corporation ▲ Sol(c) corporation □ Check if filing only to ► □ Claim credit from Form 8941 □ Claim a refund shown on Form 2439 ▲ □ Check if a 501(c) corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▲ Yes X No I The books are in care of ► ICICHARD SPTINELO Telephone number ► 505-797-6000 Part □ Total Unrelated Business Taxable income computed from all unrelated trades or businesses (see instructions) 1 186,437. 2 Reserved 1 186,437. 2 186,437. 3 Add lines 1 and 2 5 158,987. 5 158,987. 4 Cari y 4500, but see instructions for limitation rules) STMT 1 STMT 2 5 158,987. 5 Deduction for net operating loss. See instructions 6 1 1,000.<	X 501(c)(6)	I _	Number, street, and room or suite no. If a P.O. box, see instructions.		
529(a) 529A ALBUQUERQUE, NM 87109 Check over the construction of the consthe construction of the construction of the construction	408(e) 220(e)	Туре	5121 MASTHEAD RD. NE		
C Book value of all assets at end of year 6,272,489. an amended return. G Check organization type ▶ X 501(c) corporation S01(c) trust ↓ 401(a) trust ↓ Other trust Other trust H Check if filling only to ▶ C claim credit from Form 9941 ↓ Claim a return shown on Form 2439 Image: Check if a 501(c)(3) organization filling a consolidated return with a 501(c)(2) titleholding corporation > 3 J Enter the number of attached Schedules A (Form 990-T) > 3 K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? > Yes X No If 'Yes,' enter the name and identifying number of the parent corporation. > 3 L The books are in care of ▶ RICHARD SPINELLO Telephone number ▶ 505-797-6000 Part I Total Ourrelated Business taxable income computed from all unrelated trades or businesses (see instructions) 1 186,437. 2 Reserved 2 3 186,437. 4 27,450. 5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 5 158,987. 6 dot lines 1 and 2 5 158,987. 6 7 Total of unrelated business taxable income before specific deduction and section 199A deduction. 2 1 1,000. 9 Trusts. Section 199A deduction. See instructions for exceptions) 9 1 0 1,0000. 9 Trusts. Section 199A dedu	408A 530(a)				
G Check organization type X 501(c) corporation 501(c) trust 401(a) trust Other trust H Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation > > > J Enter the number of attached Schedules A (Form 990-7) > 3 > > > > > Yes X No > <td>529(a) 529A</td> <td></td> <td></td> <td>_F</td> <td>Check box if</td>	529(a) 529A			_F	Check box if
H Check if filing only to Claim credit from Form 8941 Claim a refund shown on Form 2439 I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation >3 J Enter the number of attached Schedules A (Form 990-1) >3 K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? > Yes X If "Yes," enter the name and identifying number of the parent corporation. > Telephone number 505-797-6000 Part I Total Unrelated Business Taxable Income 1 186, 437. 2 Reserved 2 3 186, 437. 4 Charitable contributions (see instructions for limitation rules) STMT 1 STMT 2 4 27, 450. 5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 5 158, 987. 6 6 7 158, 987. 6 Total of unrelated business taxable income before specific deduction and section 199A deduction. 5 159, 987. 8 9 0 1,000. 9 Total of unrelated business taxable income before specific deduction and section 199A deduction. 8		С Во			an amended return.
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation > 3 J Enter the number of attached Schedules A (Form 990-T) > 3 K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? > Yes X If "Yes," enter the name and identifying number of the parent corporation. > > 505-797-6000 Part I Total Unrelated Business Taxable Income Telephone number > 505-797-6000 Part I Total of unrelated Business taxable income computed from all unrelated trades or businesses (see instructions) 1 1 866, 437. 2 Reserved 3 186, 437. 2 3 Add lines 1 and 2 4 2.7, 450. 4 Charitable contributions (see instructions for limitation rules) STMT 1 STMT 2 4 2.7, 450. 5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 5 158, 987. 6 6 Trusts. Section 199A deduction. See instructions for exceptions) 9 1 1,000. 9 Total durelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, entre zero 1 1,000.	G Check organization	type 🕨	► X 501(c) corporation 501(c) trust 401(a) trust Other trust		
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5 Alternative minimum tax (trusts only) 5 6 Tax on noncompliant facility income. See instructions 6 7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies 7 33, 177.	-				
6 Tax on noncompliant facility income. See instructions 6 7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies 7 33, 177.			· · · · · ·		
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies 7 33,177.					
			-		33,177.

Form 99	<u> </u>	,						I	Page 2
Part		Fax and Payments							
1a	Foreig	n tax credit (corporations attach Form 1	118; trusts attach Forn	n 1116)	1a		-		
b							-		
с		al business credit. Attach Form 3800 (se					-		
d		for prior year minimum tax (attach Form					-		
е		credits. Add lines 1a through 1d					1e		
2							2	33,1	.77•
3	Other	amounts due. Check if from: Form		611 🗌 Forn		Form 8866			
			(attach statement)				3		
4		tax. Add lines 2 and 3 (see instructions).			,			22 1	
		n 1294. Enter tax amount here						33,1	<u>.//.</u>
5		nt net 965 tax liability paid from Form 96					5		0.
6a		ents: A 2020 overpayment credited to 20				2,058	<u>-</u>		
b		estimated tax payments. Check if section				26,000.	<u>-</u>		
c						5,200.	4		
d		n organizations: Tax paid or withheld at					-		
e		ip withholding (see instructions)					-		
f		for small employer health insurance pre			6f		-		
g		credits, adjustments, and payments:] Form 2439 Other						
7							7	33,2	58
7		payments. Add lines 6a through 6g ated tax penalty (see instructions). Checl					8	55,2	
8 9		ue. If line 7 is smaller than the total of lin					9		
10		payment. If line 7 is larger than the total of			rnaid		10		81.
11		the amount of line 10 you want: Credite				Refunded	11		0.
Part		Statements Regarding Certain			tion (see instru	uctions)			
1		/ time during the 2021 calendar year, did			•	•		Yes	No
-	-	i financial account (bank, securities, or of	e e		•				
		N Form 114, Report of Foreign Bank and	· •	•	-	•			
	here					0 1			X
2	During	g the tax year, did the organization receiv	e a distribution from, o	or was it the gra	antor of, or transf	feror to, a		_	
	foreig	n trust?		-					X
		s," see instructions for other forms the o							
3	Enter	the amount of tax-exempt interest receiv	ed or accrued during t	he tax year 🛄		▶ \$		_	
4	Enter	available pre-2018 NOL carryovers here	▶ \$	Do not	t include any pos	st-2017 NOL ca	arryover		
	show	n on Schedule A (Form 990-T). Don't redu	uce the NOL carryover	shown here by	any deduction r	eported on Pa	rt I, line 4.		
5	Post-2	2017 NOL carryovers. Enter available Bus	siness Activity Code ar	nd post-2017 N	OL carryovers. D	on't reduce			
	the ar	nounts shown below by any NOL claime	d on any Schedule A, F	Part II, line 17 fo	or the tax year. S	ee instructions	s		
		Business Activi			Available p	ost-2017 NOL		_	
		530	000		\$		43,987.	_	
					\$				
		e organization change its method of acc	•	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					X
b	If 6a is	s "Yes," has the organization described t	he change on Form 99	0, 990-EZ, 990	-PF, or Form 112	28? If "No,"			
		n in Part V					<u></u>		
Part		Supplemental Information							
		xplanation required by Part IV, line 6b. Al	so, provide any other a	dditional inform	nation. See instru	uctions.			
ST/	7.I.EV	ient 3							
	Ur	der penalties of perjury, I declare that I have examined	this return including accompa	unving schedules and	d statements, and to th	e best of my knowle	edge and belief it is	true	
Sign		rrect, and complete. Declaration of preparer (other than					age and belief, it is i	100,	
Here			1	EVECT	תדת סעדת		May the IRS discuss t		with
		Signature of officer	Date	EXECU'	TIVE DIRE		he preparer shown be nstructions)?		
	ļ,	-	I		Data			Tes	No
		Print/Type preparer's name	Preparer's signature		Date		if PTIN		
Paid				TNCCMON	10/17/22	self- employed	P0031	7915	:
Prepa		STEPHEN LIVINGSTON	STEPHEN LIV NALLEN LLP	TINGPIION	<u>+0/1/22</u>	Einert- Eint			
Use O	only	Firm's name CLIFTONLARSO	CAS PARKWAY		ጥፑ 500	Firm's EIN 🕨	41-07	±0/4	
		Firm's address ALBUQUERQU		10G, 501	JUU 200	Phone no	505-842-	8200)
123711 0	1-31-22		L, ME O/IIO					<u>990-T</u>	
120/11 0	1-01-22		4	2			Form	550-1	(2021)

FORM 990-T	CONTRIBUTIONS	STATEMENT 1
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
VARIOUS ORGANIZED CHARITIES	N/A	27,450.
TOTAL TO FORM 990-T, PART I, L	INE 4	27,450.

85-0242641

FORM 990-T CONTRIBUTIONS SUMMARY	S	STATEMENT 2
QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT	27,450	
CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS FOR TAX YEAR 2016 FOR TAX YEAR 2017 FOR TAX YEAR 2018 FOR TAX YEAR 2019 15,152 FOR TAX YEAR 2020		
TOTAL CARRYOVER TOTAL CURRENT YEAR 10% CONTRIBUTIONS	15,152	
TOTAL CONTRIBUTIONS AVAILABLE TAXABLE INCOME LIMITATION AS ADJUSTED	42,602 46,359	
EXCESS CONTRIBUTIONS EXCESS 100% CONTRIBUTIONS TOTAL EXCESS CONTRIBUTIONS	15,152 0 15,152	
ALLOWABLE CONTRIBUTIONS DEDUCTION		27,450
TOTAL CONTRIBUTION DEDUCTION	=	27,450

FORM 990-T	PART V -	SUPPLEMENTAL	INFORMATION	STATEMENT 3	3

SCHEDULE A, LINE C - FOR 2021, THE UNRELATED TRADES OR BUSINESSES HAVE BEEN GROUPED USING THE FIRST TWO DIGITS OF THE NAICS CODE IN ACCORDANCE WITH THE FINAL REGULATIONS ISSUED BY THE IRS (TD9933, 12/2/2020).

SCHE	DULE A
(Form	990-T)

Department of the Treasury

Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

► Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

Open to Public Inspection for 501(c)(3) Organizations Only

3

B Employer identification number

1

of

85-0242641

D Sequence:

Α Name of the organization STATE BAR OF NEW MEXICO

530000 Unrelated business activity code (see instructions) С

Describe the unrelated trade or business COMMERCIAL DEBT FINANCED REAL ESTATE

E	Describe the unrelated trade or business COMMERCIAL D	EBT	FINANCED REA	AL ESTATE	
Pa	rt I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net	
1a	Gross receipts or sales				
b	Less returns and allowances c Balance 🕨	1c			
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4 a	Capital gain net income (attach Sch D (Form 1041 or Form				
	1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
с	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach				
	statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7	14,778.	107,868.	-93,090.
8	Interest, annuities, royalties, and rents from a controlled				
	organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17)				
	organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	Total. Combine lines 3 through 12	13	14,778.	107,868.	-93,090.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)	1			
2	Salaries and wages	2			
3	Repairs and maintenance			3	
4	Bad debts			4	
5	Interest (attach statement). See instructions			5	
6	Taxes and licenses			6	
7	Depreciation (attach Form 4562). See instructions	7			
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9	Depletion			9	
10	Contributions to deferred compensation plans			10	
11	Employee benefit programs	11			
12	Excess exempt expenses (Part VIII)	12			
13	Excess readership costs (Part IX)	13			
14	Other deductions (attach statement)	14			
15	Total deductions. Add lines 1 through 14	15	0.		
16	Unrelated business income before net operating loss deduction. Subtract line 15 from				
	column (C)			16	-93,090.
17	Deduction for net operating loss. See instructions			17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16			18	-93,090.
LHA	For Paperwork Reduction Act Notice, see instructions.			Schedu	le A (Form 990-T) 2021

123741 01-28-22

Schod	ule A (Form 990-T) 2021					1 Page 2
Part		hod of inventory valuatio	n 🕨			Faye Z
1	Inventory at beginning of year				1	
2	Purchases				2	
3	Cost of labor				3	
4	Additional section 263A costs (attach statement)				4	
5	Other costs (attach statement)				5	
6	Total. Add lines 1 through 5				6	
7	Inventory at end of year				7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter	here and in Part I, line 2		L	8	
9	Do the rules of section 263A (with respect to property					es No
Part	IV Rent Income (From Real Property and	d Personal Property	/ Leased with R	eal Property)	
1	Description of property (property street address, city, s	state, ZIP code). Check if	a dual-use. See instr	ructions.		
	A					
	В					
	c					
	D	1 1			Γ	
		A	В	С		D
2	Rent received or accrued					
а	From personal property (if the percentage of					
	rent for personal property is more than 10%					
	but not more than 50%)					
b	From real and personal property (if the					
	percentage of rent for personal property exceeds					
	50% or if the rent is based on profit or income)					
С	Total rents received or accrued by property.					
	Add lines 2a and 2b, columns A through D					
						0
3	Total rents received or accrued. Add line 2c columns A	through D. Enter here a	nd on Part I, line 6, c	olumn (A)	►	0.
_	Deductions directly connected with the income					
4	in lines 2(a) and 2(b) (attach statement)					
_				•		0.
5 Part	Total deductions. Add line 4 columns A through D. En V Unrelated Debt-Financed Income (s	nter nere and on Part I, IIr	1e 6, column (B)		•	0.
1	Description of debt-financed property (street address,		ack if a dual upo Soc	instructions		
	A PROFESSIONAL DEVELOPM	City, State, ZIP Codej. Chi	eck II a dual-use. See	e instructions.		
	B C					
	D					
		A	В	С		D
2	Gross income from or allocable to debt-financed	A	D	0		<u> </u>
2		14,778.				
•	property Deductions directly connected with or allocable	11,1101				
3						
	to debt-financed property	7 3,499.				
a	Straight line depreciation (attach statement) STMT	104,369.				
b	Other deductions (attach statement) STMT 8	104,309.				
с	Total deductions (add lines 3a and 3b,	107,868.				
	columns A through D)	107,000.				
4	Amount of average acquisition debt on or allocable	51 202 217				
_	to debt-financed property (attach statement) STMT	51,292,217.				
5	Average adjusted basis of or allocable to debt-	700 606				
	financed property (attach statement) STMT 6	722,686.				
6	Divide line 4 by line 5	100.00%	%		%	%
7	Gross income reportable. Multiply line 2 by line 6	14,778.		-		1 770
8	Total gross income (add line 7, columns A through D). Enter here and on Part	I, líne 7, column (A)	Þ	<u> </u>	4,778.
					I	
9	Allocable deductions. Multiply line 3c by line 6	107,868.			1.0	7 0 6 0
10	Total allocable deductions. Add line 9, columns A th	-	on Part I, line 7, colu	mn (B)Þ	L0	7,868.
11	Total dividends-received deductions included in line	9 IU			•	0.
123721	01-28-22			Sch	edule A (Form	990-I) 2021

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												1
	ule A (Form 990-T) 2021 VI Interest, Annu		waltice and B	onto fron	n Control		aonization		·			Page 3
Part	VI Interest, Annu	lilles, no	byanties, and h				Exempt Control	,	e instruct	,		
	1. Name of controlle	d	2. Employer	3. Net	unrelated	1	al of specified	1	art of colur		6. Dec	ductions directly
	organization identification in		incon	ne (loss)		nents made		included			nnected with	
			number	(see ins	structions)				olling orga s gross inc		incor	me in column 5
(1)												
(2)												
(3)												
<u>(4)</u>												
	· · · · ·				Controlled O	-	1					
7	7. Taxable Income	in	Net unrelated come (loss)		otal of specif yments mad		10. Part of column 9 that is included in the controlling organization's		in the		conne	ctions directly ected with
		(See	e instructions)				gross	incom	е	m	come	in column 10
<u>(1)</u>												
<u>(2)</u>												
<u>(3)</u>												
<u>(4)</u>							Add colum	ne 5 a	nd 10	۸d	d colur	mns 6 and 11.
							Enter here					and on Part I,
							line 8, c	column	(A)		line 8,	column (B)
Totals						►			0.			0.
Part	VII Investment I	Income	of a Section 50	1(c)(7), (9), or (17)	Orgar	nization _{(s}	ee inst	ructions)			
	1. Desc	cription of i	ncome		2. Amou		3. Deductio		4. Set-			Total deductions
					incon	ne	directly conne (attach stater		(attach st	ateme		and set-asides dd cols 3 and 4)
(1)												
(2)												
(3)												
(4)					Add amou	inte in						Add amounts in
					column 2							column 5. Enter
					here and o	,						ere and on Part I,
Totals				•	line 9, colu							ne 9, column (B) 0 •
Part		xempt A	ctivity Income	. Other T	han Adve		a Income (see ins	structions)			
1	Description of exploite		,	,								
2	Gross unrelated busin		e from trade or busi	ness. Ente	r here and o	n Part I,	line 10, colum	n (A)		2		
3	Expenses directly con											
	line 10, column (B)		•							3		
4	Net income (loss) from	n unrelated	trade or business.	Subtract lir	ne 3 from line	e 2. If a g	gain, complete	1				
										4		
5	Gross income from ac									5		
6	Expenses attributable									6		
7	Excess exempt expension											
	4. Enter here and on P	Part II, line	12							7		

Schedule A (Form 990-T) 2021

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	ule A (Form 990-T) 2021					Page 4
Part						
1	Name(s) of periodical(s). Check box if reportir	ng two or more pe	riodicals on a	consolidated basis	3.	
	A [
	B					
	c					
	D					
Enter a	amounts for each periodical listed above in the	corresponding co	lumn.	1		
			Α	В	C	D
2	Gross advertising income					
	Add columns A through D. Enter here and on	Part I, line 11, co	lumn (A)		▶	0.
а				1		
3	Direct advertising costs by periodical					0.
а	Add columns A through D. Enter here and on	Part I, line 11, co	lumn (B)		►	U.
4	Advertising gain (loss). Subtract line 3 from lin	ne				
	2. For any column in line 4 showing a gain,	_				
	complete lines 5 through 8. For any column in					
	line 4 showing a loss or zero, do not complet lines 5 through 7, and enter zero on line 8					
5	Readership costs					
6	Circulation income					
7	Excess readership costs. If line 6 is less than					
'	line 5, subtract line 6 from line 5. If line 5 is le					
	than line 6, enter zero					
8	Excess readership costs allowed as a					
-	deduction. For each column showing a gain of	on				
	line 4, enter the lesser of line 4 or line 7					
а	Add line 8, columns A through D. Enter the g		a. columns to	tal or zero here an	d on	L.
	Part II, line 13		, 			0.
Part	X Compensation of Officers, Di	rectors, and T	rustees (see instructions)	·	
					3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
(1)					%	
(2)					%	
(3)					%	
(4)					%	
	Enter here and on Part II, line 1				▶	0.
Part	XI Supplemental Information (se	e instructions)				

1

990-T SCH A	POST-2017	NET OPERATING	LOSS DEDUCTION	STATEMENT 4	
TAX YEAR LOSS SUSTAINED		LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR	
12/31/20	43,987.	0.	43,987.	43,987.	
NOL CARRYOV	YER AVAILABLE THIS Y	EAR	43,987.	43,987.	

FORM 990-T (A)	PART V -	UNRELATED	DEBT-FINANCED	INCOME	STATEMENT	5	
AVERAGE ACQUISITION DEBT							

PROFESSIONAL DEVELOPMENT CENTER1OUTSTANBEGINNING FIRST MONTH1,320,BEGINNING SECOND MONTH1,315,BEGINNING THIRD MONTH1,310,BEGINNING FOURTH MONTH1,305,BEGINNING FIFTH MONTH1,299,	OF
BEGINNING SECOND MONTH1,315,BEGINNING THIRD MONTH1,310,BEGINNING FOURTH MONTH1,305,BEGINNING FIFTH MONTH1,299,	
BEGINNING SIXTH MONTH1,294,BEGINNING SEVENTH MONTH1,289,BEGINNING EIGHTH MONTH1,284,BEGINNING NINTH MONTH1,279,BEGINNING TENTH MONTH1,274,BEGINNING ELEVENTH MONTH1,269,BEGINNING TWELFTH MONTH1,264,	266. 144. 022. 900. 778. 656. 534. 412. 290. 168.
TOTAL OF ALL MONTHS 15,506, NUMBER OF MONTHS IN YEAR	600. 12
AVERAGE ACQUISITION DEBT 1,292,	217.

TOTALS TO FORM 990-T, SCHEDULE A, PART V, LINE 4

FORM 990-T (A)	PART V - U	NRELATED	DEBT-FINANCED	INCOME	STATEMENT 6
	AVERA	GE ADJUS	TED BASIS		

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	
PROFESSIONAL DEVELOPMENT CENTER	1	AMOUNT
AVERAGE ADJUSTED BASIS OF PROPERTY HELD ON FIRST DAY OF AVERAGE ADJUSTED BASIS OF PROPERTY HELD ON LAST DAY OF Y		741,855. 703,517.
AVERAGE ADJUSTED BASIS OF PROPERTY FOR THE YEAR	-	722,686.

TOTAL TO FORM 990-T, SCHEDULE A, PART V, LINE 5

FORM 990-T (A) PART V - DEPRECIAT	ION DEDUCTION		STATEMENT 7
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
STRAIGHT-LINE DEPRECIATION - SUBTOTAL -	- 1	3,499.	3,499.
TOTAL OF FORM 990-T, SCHEDULE A, PART V,	LINE 3(A)		3,499.
FORM 990-T (A) PART V - OTHEF	DEDUCTIONS		STATEMENT 8
DESCRIPTION ACTIVITY NUMBER	AMOUNT	PERCENT ALLOCABLE	ALLOCABLE TOTAL
SALARY AND BENEFITS JANITORIAL MAINTENANCE REPAIRS OFFICE EXPENSE UTILITIES TELEPHONE PROPERTY TAX TRAVEL - SUBTOTAL - 1	91,564 2,722 1,377 941 538 3,472 2,082 1,364 309 104,369		104,369.
TOTAL OF FORM 990-T, SCHEDULE A, PART V,	LINE 3(B)		104,369

SCHEDULE A (Form 990-T)

Department of the Treasury

Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

► Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

3

B Employer identification number 85-0242641

D Sequence:

2

of

1	Name of the orga	nization				
	STATE	BAR	OF	NEW	MEXICO	

510000 C Unrelated business activity code (see instructions)

Describe the unrelated trade or business ADVERTISING

<u>E</u> [E Describe the unrelated trade or business ADVERTISING										
Pa	rt I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net						
1a	Gross receipts or sales 2,051.										
b	Less returns and allowances c Balance ►	1c	2,051.								
2	Cost of goods sold (Part III, line 8)	2									
3	Gross profit. Subtract line 2 from line 1c	3	2,051.		2,051.						
4a	Capital gain net income (attach Sch D (Form 1041 or Form										
	1120)). See instructions	4a									
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b									
с	Capital loss deduction for trusts	4c									
5	Income (loss) from a partnership or an S corporation (attach										
	statement)	5									
6	Rent income (Part IV)	6									
7	Unrelated debt-financed income (Part V)	7									
8	Interest, annuities, royalties, and rents from a controlled										
	organization (Part VI)	8									
9	Investment income of section 501(c)(7), (9), or (17)										
	organizations (Part VII)	9									
10	Exploited exempt activity income (Part VIII)	10									
11	Advertising income (Part IX)	11	276,481.	46,287.	230,194.						
12	Other income (see instructions; attach statement)	12									
13	Total. Combine lines 3 through 12	13	278,532.	46,287.	232,245.						

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages			2	
3	Repairs and maintenance			3	
4	Bad debts	4			
5	Interest (attach statement). See instructions	5			
6	Taxes and licenses	6	7,582.		
7	Depreciation (attach Form 4562). See instructions				
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9	Depletion	9			
10	Contributions to deferred compensation plans	10			
11	Employee benefit programs			11	
12	Excess exempt expenses (Part VIII)			12	
13	Excess readership costs (Part IX)			13	38,244.
14	Other deductions (attach statement)			14	
15	Total deductions. Add lines 1 through 14			15	45,826.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from	Part	I, line 13,		
	column (C)		16	186,419.	
17	Deduction for net operating loss. See instructions		17	0.	
18	Unrelated business taxable income. Subtract line 17 from line 16		18	186,419.	
LHA	For Paperwork Reduction Act Notice, see instructions.	Schedu	le A (Form 990-T) 2021		

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<u> </u>					
Sched Part	ule A (Form 990-T) 2021 III Cost of Goods Sold Enter met	hod of inventory valuat	ion 🕨		Page 2
1	Inventory at beginning of year			1	
2	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter	,			
9 Part	Do the rules of section 263A (with respect to property IV Rent Income (From Real Property and				Yes No
1	Description of property (property street address, city, s	· · · · · ·	-		
	A 🗌	,			
	в 🛄				
	c 🗌				
	D				
		Α	В	С	D
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%)				
b	From real and personal property (if the				
	percentage of rent for personal property exceeds				
-	50% or if the rent is based on profit or income) Total rents received or accrued by property.				
С	Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line $2c$ columns A Deductions directly connected with the income in lines $2(a)$ and $2(b)$ (attach statement)	through D. Enter here	and on Part I, line 6, c	olumn (A) 🕨	0.
3 4 <u>5</u> Part 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions)	line 6, column (B)	►	0.
4 5 Part	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions)	line 6, column (B)	►	
4 5 Part	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 <u>5</u> Part 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions)	line 6, column (B)	►	
4 5 Part	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 <u>5</u> 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 <u>5</u> Part 1	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 <u>5</u> Part 1 2 3	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 <u>5</u> Part 1 2 3 a	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 5 Part 1 2 3 a b	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 5 Part 1 2 3 a	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) Total deductions. Add line 4 columns A through D. Er Unrelated Debt-Financed Income (s Description of debt-financed property (street address, of A	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 <u>5</u> Part 1 2 3 a b	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 5 Part 1 2 3 a b c	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 5 Part 1 2 3 a b c	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, ee instructions) city, state, ZIP code). C	line 6, column (B)	e instructions.	0.
4 5 Part 1 2 3 a b c 4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	A	line 6, column (B)	e instructions.	0.
4 5 Part 1 2 3 a b c 4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	A	line 6, column (B) heck if a dual-use. See B	e instructions.	0.
4 5 Part 1 2 3 a b c 4 5	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) Total deductions. Add line 4 columns A through D. Er Unrelated Debt-Financed Income (s Description of debt-financed property (street address, of A	A	line 6, column (B) heck if a dual-use. See B B	c C 2 instructions.	0. D
4 5 7 2 3 a b c 4 5 6	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	A	line 6, column (B) heck if a dual-use. See B B	c C 2 instructions.	D
4 5 Part 1 2 3 a b c 4 5 6 7 8	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) Total deductions. Add line 4 columns A through D. Err Unrelated Debt-Financed Income (s Description of debt-financed property (street address, of A	A	line 6, column (B) heck if a dual-use. See B B	c C 2 instructions.	0. D
4 5 Part 1 2 3 a b c 4 5 4 5 6 7 8 9	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) Total deductions. Add line 4 columns A through D. Err Unrelated Debt-Financed Income (s Description of debt-financed property (street address, of B C C C D G Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement) Other deductions (atdach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or allocable to debt-financed property (attach statement) Average adjusted basis of or allocable to debt- financed property (attach statement) Divide line 4 by line 5 Gross income reportable. Multiply line 2 by line 6 Total gross income (add line 7, columns A through D) Allocable deductions. Multiply line 3c by line 6	A Neter here and on Part I, ee instructions) city, state, ZIP code). C A A . Enter here and on Part % . Enter here and on Part	line 6, column (B) heck if a dual-use. See B B rt I, line 7, column (A)	C	0. D 9 0.
4 5 Part 1 2 3 a b c 4 5 6 7 8	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) Total deductions. Add line 4 columns A through D. Err Unrelated Debt-Financed Income (s Description of debt-financed property (street address, of A		line 6, column (B) heck if a dual-use. See B B rt I, line 7, column (A)		0. D

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Schedu	ule A (Form 990-T) 2021	iti e a Di			. O a veltura I							Page 3
Part	VI Interest, Annu	lities, Ro	byaities, and Re	ents fron	n Control		•	(e instruct	,		
	1. Name of controlle	d	2. Employer	2 Not	unrelated		Exempt Control al of specified		ganization art of colur		6 Doducti	ons directly
	organization	u	identification		ne (loss)		nents made		included			ted with
	organization.		number		structions)				olling orga gross inc			column 5
(1)									gross inc			
(2)												
(3)												
(4)												
				· · · · ·	Controlled O	<u> </u>	ons					
7	. Taxable Income		Net unrelated		otal of specif		10. Part of that is inc			11.	Deduction	2
			icome (loss)	pa	yments mad	е	that is included in the controlling organization's			in	connected come in col	
<u></u>		(500	e instructions)				gross	incom	е			
(<u>1</u>)												
(<u>2</u>)												
(<u>3)</u> (4)												
<u></u>							Add colum	ins 5 ai	nd 10.	Ado	d columns 6	Sand 11.
							Enter here	and on	Part I,	Ente	er here and	on Part I,
							line 8, c	olumn	(A)		ine 8, colur	nn (B)
Totals						►			0.			0.
Part	VII Investment	Income	of a Section 50	1(c)(7), (9), or (17)	Orgar	nization (s	ee inst	ructions)			
	1. Desc	cription of i	income		2. Amou		3. Deductio			asides		deductions et-asides
					incor	le	directly connected (attach s (attach s		atemer		ols 3 and 4)	
(4)								,				
(1) (2)												
(2) (3)												
(4)												
()					Add amo	unts in					Add a	mounts in
					column 2 here and o							nn 5. Enter Id on Part I,
					line 9, colu	,						column (B)
Totals				►		0.						0.
Part	VIII Exploited E	xempt A	Activity Income	, Other T	han Adve	ertising	g Income (see ins	structions)			
1	Description of exploite	ed activity:										
2	Gross unrelated busin	ess incom	e from trade or busi	ness. Ente	r here and o	n Part I,	line 10, colum	n (A)		2		
3	Expenses directly con	nected wit	h production of unr	elated busi	ness income	e. Enter l	here and on Pa	art I,				
-										3		
4	Net income (loss) from											
_	lines 5 through 7									4		
5 6	Gross income from ac									5 6		
7	Expenses attributable Excess exempt expen											
•	4. Enter here and on P									7		
		,										

Schedule A (Form 990-T) 2021

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	ule A (Form 990-T) 2021						Page 4
Part	IX Advertising Income						
1	Name(s) of periodical(s). Check box if reportir	ng two or n	nore periodicals on a cons	olidated basis.			
	A BAR_BULLETIN						
	B BENCH & BAR DIRECTO	ORY					
	c <u>NM LAWYER</u>						
	D						
Enter a	amounts for each periodical listed above in the	correspon	ding column.				
			Α	В	С		D
2	Gross advertising income		270,051.	0.	6,43	0.	
	Add columns A through D. Enter here and on	n Part I, line	11, column (A)				276,481.
а		_					
3	Direct advertising costs by periodical		45,292.	180.	81	5.	
а	Add columns A through D. Enter here and on	n Part I, line	11, column (B)				46,287.
		_					
4	Advertising gain (loss). Subtract line 3 from li	ne					
	2. For any column in line 4 showing a gain,						
	complete lines 5 through 8. For any column in	n					
	line 4 showing a loss or zero, do not complet	e					
	lines 5 through 7, and enter zero on line 8		224,759.	-180.		5.	
5	Readership costs	Г	181,166.		2,44	4.	
6	Circulation income		143,304.		2,06		
7	Excess readership costs. If line 6 is less than						
	line 5, subtract line 6 from line 5. If line 5 is le	ss					
	than line 6, enter zero	I	37,862.		38	2.	
8	Excess readership costs allowed as a	T					
	deduction. For each column showing a gain of	on					
	line 4, enter the lesser of line 4 or line 7		37,862.		38	2.	
а	Add line 8, columns A through D. Enter the g			r zero here and o	n	•	
	Part II, line 13		,		▶		38,244.
Part		rectors,	and Trustees (see in	structions)			
			· ·		3. Percentage	4. Co	mpensation
	1. Name		2. Title		of time devoted		ibutable to
					to business	unrela	ted business
(1)					%		
(2)					%		
(3)					%		
(4)					%		
Total	Enter here and on Part II, line 1						0.
Part	XI Supplemental Information (se	ee instructi	ons)				

123732 01-28-22

	IEDULE A m 990-T)	-	OMB No. 1545-0047					
	ment of the Treasury Revenue Service	From an Unrelate ► Go to www.irs.gov/Form990T fo ► Do not enter SSN numbers on this form as it	or instr	uctions and the la	test info	ormation.	3).	2021 Open to Public Inspection for 501(c)(3) Organizations Only
A N	ame of the organizatio ביים מישט מישט מישט מישט מישט מישט מישט מישט	R OF NEW MEXICO				B Employer 85-02		ation number
	DIALE DA	N OF NEW MEXICO					1201	Z L
<u>c</u> ι	Inrelated business a	activity code (see instructions) 72000	0			D Sequence	e: 3	3 of 3
E C	escribe the unrelate	ed trade or business MEALS AND RE	FRE	SHMENTS				
Par	t I Unrelated	Trade or Business Income		(A) Income		(B) Expense	s	(C) Net
1a	Gross receipts or s	sales1,244						
		wances c Balance ►	1c	1,24	44.			
2	Cost of goods sold		2					
3	Gross profit. Subtr	act line 2 from line 1c	3	1,24	14.			1,244.
4 a	Capital gain net in	come (attach Sch D (Form 1041 or Form						
	1120)). See instruc	tions	4a		_			
b	• • • •	m 4797) (attach Form 4797). See instructions)	4b					
с		tion for trusts	4c		_			
5	· · ·	a partnership or an S corporation (attach						
~			5		_			
6 7		IV) anced income (Part V)	<u> </u>					
8		royalties, and rents from a controlled	_					
0		VI)	8					
9		e of section 501(c)(7), (9), or (17)						
•		: VII)	9					
10		activity income (Part VIII)	10					
11		e (Part IX)	11					
12		instructions; attach statement)	12					
13	Total. Combine lin	es 3 through 12	13	1,24	14.			1,244.
	directly co	s Not Taken Elsewhere See instruction nected with the unrelated business in			n dedu	ctions. Dedu	uctions	s must be
1							1	
2		s					2	
3		enance					3	
4		tomont). Soo instructions					4	
5 6		tement). See instructions					6	1.
7		ch Form 4562). See instructions						
8		claimed in Part III and elsewhere on return					8b	
9							9	
10	Contributions to d	eferred compensation plans					10	
11		programs					11	
12		penses (Part VIII)					12	
13		costs (Part IX)					13	
14	Other deductions		SEE S	TATE	MENT 9	14	1,225.	
15		Add lines 1 through 14					15	1,226.
16		s income before net operating loss deduction. Su					16	18.
17		operating loss. See instructions					17	0.
18	Unrelated busines	ss taxable income. Subtract line 17 from line 16	б				18	18.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

123741 01-28-22

SCHEDULE A

09241017 131839 069-000058

OMB No. 1545-0047

Cobod	Ha A / Farm 000 T) 2021				3
Part	ule A (Form 990-T) 2021 III Cost of Goods Sold Enter met	hod of inventory valua	tion 🕨		Page 2
1	Inventory at beginning of year			1	
2	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter				
9 Part	Do the rules of section 263A (with respect to property Rent Income (From Real Property and				Yes No
1	Description of property (property street address, city, s	•			
•	A				
	в 🗌				
	c 🗌				
	D				
		Α	В	С	D
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%)				
b	From real and personal property (if the				
	percentage of rent for personal property exceeds				
	50% or if the rent is based on profit or income)				
с	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D				
					0
3	Total rents received or accrued. Add line 2c columns A	through D. Enter here	e and on Part I, line 6, co T	lumn (A)	0.
	Deductions directly connected with the income				
4	in lines 2(a) and 2(b) (attach statement)				
-	Tatal deductions Add line 4 actumes A through D. Fr	ter have and an Dart I	line C. eelumen (D)	•	0.
5 Part	Total deductions. Add line 4 columns A through D. Er V Unrelated Debt-Financed Income (s	ne instructions)			
1	Description of debt-financed property (street address, of		Check if a dual-use. See	instructions	
•	A	, state, 21 0000). v			
	B				
	c 🗌				
	P 🗌				
		Α	В	С	D
2	Gross income from or allocable to debt-financed				
	property				
3	Deductions directly connected with or allocable				
	to debt-financed property				
а	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
с	Total deductions (add lines 3a and 3b,				
	columns A through D)				
4	Amount of average acquisition debt on or allocable				
	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
	financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	9
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D)	. Enter here and on Pa	art I, line 7, column (A)		0.
	, , , , , , , , , , , , , , , , , , ,				
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A the	ough D. Enter here an	d on Part I, line 7, colum	nn (B) 🕨	0.
11	Total dividends-received deductions included in line	10			0.
123721 (11-28-22	58		Schedule A (F	Form 990-T) 202

^{2021.04030} STATE BAR OF NEW MEXICO 069-0001

												3
Schedu	ule A (Form 990-T) 2021 VI Interest, Annu	uities Rova	altics and R	onte fron	n Control	led Or	aanizationa	. (222	instructi	iono)		Page 3
Fait			alles, and h				Exempt Control	`	instruction	,		
	1. Name of controlled	d	2. Employer	3. Net	unrelated	1	al of specified		of colun		6. Dedu	ctions directly
	organization		identification	incon	ne (loss)	payn	nents made		ncluded i ling orga		conr	ected with
			number	(see ins	tructions)				gross inc		income	e in column 5
<u>(1)</u>												
(2)				_ _								
(3)												
<u>(4)</u>												
	. Taxable Income	9 Not	unrelated	· · · · ·	Controlled Or otal of specif	•	ons 10. Part o	of colum	<u></u>	44	Doducti	and directly
1		incor	ne (loss) structions)		yments mad		that is inc controlling	luded in	the		connect	ons directly ted with column 10
(1)							grooo					
(2)												
(3)												
(4)												
							Add colum Enter here line 8, c		Part I, A)	Ente	er here a	ns 6 and 11. nd on Part I, blumn (B)
Totals Part	VII Investment I	Income of	a Saatian 50	1(-)(7) (0) or (17)		inction		0.			0.
Fait		cription of inco		//(C)(/), (1	ee instru	/		5 70	tal deductions
	1. Desc		Jille		income dire		3. Deductions 4. Set directly connected (attach s (attach statement)		4. Set-attach st		nt) an	d set-asides d cols 3 and 4)
(1)												
(2)												
(3)												
(4)					Add amou	unto in					A	d amounts in
					column 2							umn 5. Enter
					here and or							and on Part I,
Totals				•	line 9, colu	. 0					line	9, column (B) 0 •
Part	VIII Exploited E	xempt Act	ivity Income	Other T	han Adve		a Income	see instr	ructions)			0.
1	Description of exploite	-	,	,			,					
2	Gross unrelated busine		om trade or busi	iness. Entei	r here and o	n Part I,	line 10, colum	n (A)		2		
3	Expenses directly con											
	line 10, column (B)	-								3		
4	Net income (loss) from											
										4		
5	Gross income from act									5		
6	Expenses attributable									6		
7	Excess exempt expense											
	4. Enter here and on P	Part II, line 12			<u></u>					7		

Schedule A (Form 990-T) 2021

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	lule A (Form 990-T) 2021					Page 4
Part						
1	Name(s) of periodical(s). Check box if reportin	ng two or mor	re periodicals on a	a consolidated basis	S.	
	A					
	В					
	c 🔄					
	D					
Enter a	amounts for each periodical listed above in the	correspondin	ig column.			
			Α	В	С	D
2	Gross advertising income					
	Add columns A through D. Enter here and or	n Part I, line 11	1, column (A)		►	0.
а		_				
3	Direct advertising costs by periodical	L				
а	Add columns A through D. Enter here and or	n Part I, line 11	1, column (B)		►	0.
		_				
4	Advertising gain (loss). Subtract line 3 from li	ne				
	2. For any column in line 4 showing a gain,					
	complete lines 5 through 8. For any column i	n				
	line 4 showing a loss or zero, do not complet	e				
	lines 5 through 7, and enter zero on line 8 \dots					
5	Readership costs					
6	Circulation income					
7	Excess readership costs. If line 6 is less than					
	line 5, subtract line 6 from line 5. If line 5 is le	ss				
	than line 6, enter zero					
8	Excess readership costs allowed as a					
	deduction. For each column showing a gain of					
	line 4, enter the lesser of line 4 or line 7					
а	Add line 8, columns A through D. Enter the g	reater of the I	ine 8a, columns t	otal or zero here an	id on	
Devel	Part II, line 13				▶	0.
Part	X Compensation of Officers, Di	rectors, an	ia irustees	(see instructions)		
					3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
<u>(1)</u>					%	
<u>(2)</u>					%	
<u>(3)</u>					%	
(4)					%	
Tatal	Fater here and an Dart II line 1					0.
Part	I. Enter here and on Part II, line 1 XI Supplemental Information (set					0.
Fail		e instructions	S)			

123732 01-28-22

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 9
DESCRIPTION		AMOUNT
MEAL & REFRESHMENT COSTS		1,225.
TOTAL TO SCHEDULE A, PART I	I, LINE 14	1,225.

2021 CIT-1 NEW MEXICO CORPORATE INCOME AND

NE	21 CIT-1 EW MEXICO CORPORATE INCOME AND RANCHISE TAX RETURN		
1a	Corporation name STATE BAR OF NEW MEXICO		1000 01 1
	Mailing address (number and street name)	CHECK ONE (Required):	1039 01 1
2a	5121 MASTHEAD RD. NE	CHECK ONE (Required); 4a X Original Return	FOR DEPARTMENT USE ONLY
	ALBUQUERQUE NM 87109	4b Amended Return	
Tf	If foreign address, enter country Foreign province and/or state	4b.(i) Type:	
3b		4b.(ii) Date: 4b.(iii) 7-1-13(G) Payment Ele	ection
5a	FEIN (Required) New Mexico Business ID # 85-0242641 5b	6d (5	05) 797-6000 tact phone number
6a	6b 6c <u>11</u>	Extended Due Date	
	MPLETE THE FOLLOWING:	A1. Date of incorporation	06/30/1978
A.	State of incorporation NEW MEXICO Date business began in New Mexico 06/30/1978 B1. State of the second secon	of commercial domicile NEW MEXI	
B.			
C.	Name and address of registered agent in New Mexico $\frac{R \cdot SPINEL}{name}$	address city	ly state ZIF code
D.		iness activity in New Mexico UNREL	
E.	Is this a return for a unitary group? Yes No X E1. If yes, which typ	pe of unitary group? Source worldwide con	mbined group
	water's-edge group. Year of election consol	blidated group. Year of election	
	Member of a unitary group, filing separately. Name of parent entity		
	NOTE: A unitary group has certain filing requirements. See page 9 of the	e instructions for definition.	
F.		her (specify) F1	
G.	If this is the corporation's final return, was the corporation:	/ithdrawn G1 Date	
H.		nded New Mexico Corporate Income and	d Franchise Tax Return,
١.	If this a return for a filing group, complete the following information for ea	ach corporation in the filing group.	
	The total of column 3 must equal CIT-1, page 2, line 25, and the total of c		e 21. If there are more than three
	members of the filing group, complete CIT-S to add additional corporation		Column 4
	Column 1 Column 2 Corporation name FEIN	Column 3 Amount of quarterly, tentative, or oth payments to apply to this return	ther \$50 if corporation
			-
		Totals	
J.	If other than a corporation, enter your legal entity type (for example, LLC	; or partnership):	
R	efund Express!! Have your refund directly deposited. See instructio		ED: WILL THIS REFUND GO TO OR THAN ACCOUNT LOCATED OUTSIDE
RE1	1 1. Routing number: RE3 3. Type: Chec	cking Savings THE UNIT	TED STATES? If yes, you may not use this very option. See instructions.
RE2	2 2. Account number:		1 You must answer

ketuna Express!!	Have your retund direct	ly deposited. See his	ductions and m	in 1, 2, 0, und 4.	THROUGH AI	ACCOUNT	LOCATED OUTSIE
1 1. Routing number:		RE3 3, Туре:	Checking	Savings Enter X.	THE UNITED refund delivery of	,	es, you may not use th ructions:
2 2. Account number:					RE4 YES	NO 🗌	You must answer this question

2021 CIT-1 (page 2) NEW MEXICO CORPORATE INCOME AND FRANCHISE TAX RETURN

	1
F	EIN

85-0242641



	The the intervention of the NOI and the side of the time (and CIT 1 instructions)	1.	150 007
1.	Taxable income before NOL and special deductions (see CIT-1 instructions).	14	158,987
	1a. 1a.		
	1b. Exempt entity deductions. 1b.		
2	Interest income from municipal bonds, excluding New Mexico bonds.	2,	
3	Other additions to the base income of a unitary group (see CIT-1 instructions).	3.	150 005
4	Subtotal of base income after additions, Add lines 1, 1a, 1b, 2 and 3.	4.	158,987
5.	Federal special deductions (from federal Form 1120, line 29b). Enter only a positive number.	5,	1,000
6.	Interest from U.S. government obligations or federally-taxed New Mexico bond.	6.	
7.	Certain foreign dividends, Subpart F income, and GILTI (from CIT-C line 6).	7.	
8.	Other subtractions to the base income of a unitary group (see CIT-1 instructions).	8.	
9.	New Mexico net income or loss. Subtract lines 5, 6, 7, and 8 from 4.	9.	157,987
10.	Net allocated income or loss (from CIT-B, line 8).	10.	
11.	Total apportionable income or loss. Subtract line 10 from line 9,	11.	157,987
12.	New Mexico apportionment percentage (from CIT-A, line 5, or 100%)	12.	100 %
13	Income or loss apportioned to New Mexico. Line 11 multiplied by the percentage on line 12	13.	157,987
14.	Net New Mexico allocated income or loss (from CIT-B, line 9).	14.	
15.	New Mexico apportioned net income or loss. Add lines 13 and 14.	15.	157,987
16.	Net operating loss deduction, not in excess of 80% of line 15. Attach form RPD-41379.	16.	
17.	Liquor license lessor deduction, See CIT-1 Instructions.	17.	
18.	New Mexico taxable income. Subtract line 16 and 17 from 15.	18.	157,987
19.	New Mexico Income tax. Tax on amount on line 18 (see tax table on page 13 of CIT-1 instructions).	19.	7,583
20.	Total tax credits applied against the income tax liability on line 19 (from CIT-CR, line A). Attach CIT-CR.	20.	
21	Net income tax. Subtract line 20 from line 19. Amount cannot be negative.	21.	7,583
22.	Franchise tax (\$50 per corporation).	22.	50
23.	Total income and franchise tax. Add lines 21 and 22	23.	1,633
24.	Amended Returns Only. Enter amount of all 2021 refunds received and overpayments applied to 2022. Also	24.	
	see instructions for line 26		
25.	Subtotal. Add lines 23 and 24.	25.	7,633
26.	Total Payments: 🖾 Quarterly 🛛 Extension 🔲 Applied from prior year	26.	7,640
	26a. A Mark this box if you want to use method 4 to calculate penalty and interest on underpayment of estimated tax. See instructions, attach RPD-41287.		
27.	New Mexico income tax withheld from oil and gas proceeds. Attach Forms 1099-MISC, RPD-41285.	27.	
28.	New Mexico income tax withheld from a pass-through entity. Attach Forms 1099-MISC, RPD-41359.	28.	
29.	Total payments and tax withheld. Add lines 26 through 28	29.	7,640
30.	Tax due. If line 25 is greater than line 29, subtract line 29 from line 25.	30.	
31.	Penalty. See CIT-1 Instructions.	31.	
32.	Interest. See CIT-1 Instructions.	32.	
33.	Total amount due. Mail your check separately with CIT-PV. Add lines 30 through 32.	33.	
34.	Overpayment. If line 29 is greater than line 25, enter the difference.	34	7
35.	Amount of overpayment to apply to 2022 liability (not more than line 34).	35.	1
36.	Amount of overpayment to refund. Subtract line 35 from line 34.	36.	
37.	Total portion of tax credits to refund (from CIT-CR, line B). Attach CIT-CR.	37.	
38.	Total refund of overpaid tax and refundable credit due to you. Add lines 36 and 37.	38.	

Taxpayer's Signature I declare that I have examined this return, including and and to the best of my knowledge and belief, it is true, preparer (other than laxpayer or an employee of the to which preparer has any knowledge.	correct, and complete. Declaration of	Paid Preparer's Use Only Signature of preparer if other than employee of the taxpayer Date
Signature of officer	Date	P1 NMBTIN P2 FEIN 41-0746749
EXECUTIVE DIRECTOR	(505)797-6000 Contact phone number	P3 Preparer's PTIN P00317845 P4 Preparer's phone number (505)842-8290
Taxpayer's email address		

	000
Form	990

Department of the Treasury Internal Revenue Service

EXTENDED TO NOVEMBER 15, 2022 Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990 for instructions and the latest information.



AI	-or τη	e 2021 calendar year, or tax year beginning and	enaing		
Ba	Check if pplicab	e: C Name of organization		D Employer identific	ation number
	Addre	e NEW MEXICO STATE BAR FOUNDATION			
	Name Chang			85-03900	79
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	
	Final return	5121 MASTHEAD RD. NE		505-797-6	5000
	termir ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	1,346,209.
	Amen return	ded ALBUQUERQUE, NM 87109		H(a) Is this a group re	turn
	Applie distribution	F Name and address of principal officer: KICIIAKD SFINEDLO	for subordinates		
	pendi	^{ng} SAME AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No
11	Гax-ex	empt status: 🗴 501(c)(3) 🗌 501(c) ()◀ (insert no.) 🗌 4947(a)(1) c	or 📃 527	If "No," attach a	list. See instructions
J١	Nebsi	te: ▶ WWW.SBNM.ORG		H(c) Group exemptior	n number 🕨
ĸ	orm o	f organization: 🚺 Corporation 🔄 Trust 🔄 Association 📄 Other 🕨	L Year	of formation: 1991 N	State of legal domicile: NM
Pa	art I	Summary			
	1	Briefly describe the organization's mission or most significant activities:	SCHEDU	LE O	
nce					
Governance	2	Check this box 🕨 🔲 if the organization discontinued its operations or dispos	ed of more	than 25% of its net ass	ets.
ove	3	Number of voting members of the governing body (Part VI, line 1a)			9
	4	Number of independent voting members of the governing body (Part VI, line 1b)			9
es 8	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)		5	14
vitie	6	Total number of volunteers (estimate if necessary)		6	1000
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.
				Prior Year	Current Year
Ð	8	Contributions and grants (Part VIII, line 1h)		298,942.	433,115.
nue	9	Program service revenue (Part VIII, line 2g)		914,253.	893,732.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,296.	860.
Œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		17,023.	18,502.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,231,514.	1,346,209.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
ŝ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		794,970.	741,989.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.		
Ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		319,198.	330,521.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,114,168.	1,072,510.
	19	Revenue less expenses. Subtract line 18 from line 12		117,346.	273,699.
OC SC			Be	ginning of Current Year	End of Year
Assets Balanc	20	Total assets (Part X, line 16)		1,130,770.	1,272,594.
tAs	21	Total liabilities (Part X, line 26)		1,175,595.	1,043,720.
INet		Net assets or fund balances. Subtract line 21 from line 20		-44,825.	228,874.
Pa	art II	Signature Block			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign		Signature of officer			Date	
Here		RICHARD SPINELLO, EXEC	UTIVE DIRECTOR			
		Type or print name and title				
	Prin	t/Type preparer's name	Preparer's signature	Date	Check PTIN	
Paid	ST	EPHEN LIVINGSTON	STEPHEN LIVINGSTON	10/17	/22 self-employed P00317845	
Preparer	Firn	n's name 🕒 CLIFTONLARSONALL	EN LLP		Firm's EIN 🕨 41-0746749	
Use Only	Firn	n's address 🖕 6501 AMERICAS PA	RKWAY NE, SUITE 500			
		ALBUQUERQUE, NM	87110		Phone no. 505-842-8290	
May the I	May the IRS discuss this return with the preparer shown above? See instructions					
132001 12-0	9-21	LHA For Paperwork Reduction Act Notic	ce, see the separate instructions.		Form 990 (2021)	

Dai	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
	Briefly describe the organization's mission: SEE SCHEDULE O
	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O.
	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
a	(Code:) (Expenses \$390,729. including grants of \$) (Revenue \$) (Revenu
o	(Code:)(Expenses \$)(Revenue \$
b	CENTER FOR LEGAL EDUCATION (CLE) - PROVIDES HIGH QUALITY, AFFORDABLE, PROFESSIONAL TRAINING AND EDUCATION PROGRAMS AND SERVICES TO THE NEW MEXICO LEGAL COMMUNITY. CLE OFFERS A FULL RANGE OF EDUCATIONAL SERVICES INCLUDING LIVE SEMINAR PROGRAMS, LIVE LEGAL EDUCATION TELECONFERENCES, AUDIO AND VIDEO RECORDINGS, PUBLICATIONS AND OTHER PROFESSIONAL
	CENTER FOR LEGAL EDUCATION (CLE) - PROVIDES HIGH QUALITY, AFFORDABLE, PROFESSIONAL TRAINING AND EDUCATION PROGRAMS AND SERVICES TO THE NEW MEXICO LEGAL COMMUNITY. CLE OFFERS A FULL RANGE OF EDUCATIONAL SERVICES INCLUDING LIVE SEMINAR PROGRAMS, LIVE LEGAL EDUCATION TELECONFERENCES, AUDIO AND VIDEO RECORDINGS, PUBLICATIONS AND OTHER PROFESSIONAL SERVICES TO MEET SPECIAL TRAINING NEEDS. (Code:)(Expenses § 30,626. including grants of §) (Revenue §) BAR CENTER/PROFESSIONAL DEVELOPMENT CENTER (PDC) - THE BAR CENTER OFFERS USE OF ROOMS AS A SERVICE TO MEMBERS OF THE STATE BAR AT A DISCOUNTED RATE. THE ROOMS ARE ALSO AVAILABLE TO RENT TO OUTSIDE
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Form 990 (202				BAR	FOUNDATION
Part IV Ch	necklist of Require	d Schedule	es		

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		_X_
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			37
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			v
-	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			v
~	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			х
40	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	10		х
44	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
_	as applicable.			
d	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	11a	х	
h	Part VI		- 23	
b		11b		х
c	assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
C	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
Ь	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
u	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	0000	Х
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			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		165	No
LL	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		x
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		x
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
-	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete	051		x
06	Schedule L, Part I	25b		<u> </u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part II</i>	26		x
27	Controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	20		- 23
21	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a	Х	
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and		x	
25 -	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34	~	x
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	35a		
D	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	000		
	If "Yes," complete Schedule R, Part V, line 2	36	х	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
_	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par	t V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 10			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming		37	
	(gambling) winnings to prize winners?	<u>1c</u>	X	
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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
_		1 1		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	2a 14			
h	filed for the calendar year ending with or within the year covered by this return			х	
D	If at least one is reported on line 2a, did the organization file all required federal employment tax return Note: If the sum of lines 1a and 2a is greater than 250, you may be required to a rive. See instruction		2b	Δ	
32	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e_{-file} . See instructional Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		x
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0	3b		- 23
	At any time during the calendar year, did the organization have an interest in, or a signature or other a				
14	financial account in a foreign country (such as a bank account, securities account, or other financial a	•	4a		x
b	If "Yes," enter the name of the foreign country				
~	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac	counts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac		5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	any contributions that were not tax deductible as charitable contributions?		6a		x
b	If "Yes," did the organization include with every solicitation an express statement that such contribution				
	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provided to the payor?	7a	Х	
			7b	Х	
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa	is required			
	to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	rm 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiza	tion file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by the			
	sponsoring organization have excess business holdings at any time during the year?		8		
9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
0	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
1	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against				
	amounts due or received from them.)	11b			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	-		
3	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the	1 1			
	organization is licensed to issue qualified health plans	13b	-		
	Enter the amount of reserves on hand	13c			
			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul		14b		
5	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner				
	excess parachute payment(s) during the year?		15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.				
	Is the organization an educational institution subject to the section 4968 excise tax on net investment	income?	16		X
6					
6	If "Yes," complete Form 4720, Schedule O.				
6 7	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in				
_			17		

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NEW MEXICO STATE BAR FOUNDATION

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI		X
Section A. Governing Body and Management		
	Yes	No

					Yes	No			
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9						
	If there are material differences in voting rights among members of the governing body, or if the governing								
	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.								
b	Enter the number of voting members included on line 1a, above, who are independent	1b	9	<u>1</u>					
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	ny other						
	officer, director, trustee, or key employee?								
3	Did the organization delegate control over management duties customarily performed by or under the	e direct	supervision						
	of officers, directors, trustees, or key employees to a management company or other person?			3		X			
4	Did the organization make any significant changes to its governing documents since the prior Form 9	90 was	s filed?	4		X			
5	Did the organization become aware during the year of a significant diversion of the organization's ass	ets?		5		x			
6	Did the organization have members or stockholders?			6		x			
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap								
	more members of the governing body?			7a		<u>x</u>			
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st	ockho	ders, or						
	persons other than the governing body?			7b		X			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	-	-						
а	The governing body?			<u>8a</u>	X				
b	Each committee with authority to act on behalf of the governing body?			8b	X				
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read								
800	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		X			
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code.)						
40-				40-	Yes	No X			
	Did the organization have local chapters, branches, or affiliates?			<u>10a</u>					
a	If "Yes," did the organization have written policies and procedures governing the activities of such ch	apters	amilates,	10b					
11a	and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization provided a complete copy of this Form 990 to all members of its governing body	, befor	filing the form?	11a	x				
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.								
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>			12a	x				
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	X				
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? $If "Y$			12.0					
Ŭ	on Schedule O how this was done	,		12c	х				
13	Did the organization have a written whistleblower policy?			13	Х				
14	Did the organization have a written document retention and destruction policy?			14	Х				
15	Did the process for determining compensation of the following persons include a review and approva								
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	-							
а	The organization's CEO, Executive Director, or top management official			15a	Х				
b	Other officers or key employees of the organization			15b		X			
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.								
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen	nent w	th a						
	taxable entity during the year?			16a		X			
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat	e its p	articipation						
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	ization	's						
<u> </u>	exempt status with respect to such arrangements?			16b					
Sec	tion C. Disclosure								
17	List the states with which a copy of this Form 990 is required to be filed NM								
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	nd 990	T (section 501(c)(3)	s only)	availal	ble			
	for public inspection. Indicate how you made these available. Check all that apply.								
	Own website X Another's website X Upon request Other (explain	on Sc	hedule ()						

Other (explain on Schedule O) X Another's website X Upon request

Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial 19 statements available to the public during the tax year.

20	State the name, address, and telephone number of the person who possesses the organization's books and records	▶
	RICHARD SPINELLO - 505-797-6000	

Form 990 (2021)

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Form 990 (2021)	NEW MEXICO STATE BAR FOUNDATION	85-0390079 Page 7
	sation of Officers, Directors, Trustees, Key Employees, High	nest Compensated
Employee	es, and Independent Contractors	
Check if Sch	hedule O contains a response or note to any line in this Part VII	
Section A. Officers, D	Directors, Trustees, Key Employees, and Highest Compensated Employees	3
1a Complete this table f	for all persons required to be listed. Report compensation for the calendar year	r ending with or within the organization's tax year.
 List all of the organ 	nization's current officers, directors, trustees (whether individuals or organizati	ions), regardless of amount of compensation.
Enter -0- in columns (D),	(E), and (F) if no compensation was paid.	

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A)	(B)							(D)	(E)	(F)
Name and title	Average	(do			ition	l than d	ane	Reportable	Reportable	Estimated
	hours per	box	, unle	ss pei	rson i	s both	n an	compensation	compensation	amount of
	week		cer ar I	nd a d I	irecto	r/trus	tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	ee			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		96	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	ual tr	tional		yolqr	t con	_	1099-1420)		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) RICHARD SPINELLO	1.00		_	-	<u> </u>		_			
EXECUTIVE DIRECTOR	59.00			x				0.	136,505.	8,240.
(2) AJA BROOKS	1.00									
PRESIDENT		Х		Х				0.	0.	0.
(3) HON. CARL BUTKUS	1.00									
VICE PRESIDENT		Х		Х				0.	0.	0.
(4) CONSTANCE TATHAM	1.00									
SECRETARY-TREASURER		Х		Х				0.	0.	0.
(5) ERINNA ATKINS	1.00									
BOARD MEMBER		Х						0.	0.	0.
(6) STEFANIE DAVIS	1.00									
BOARD MEMBER		Х						0.	0.	0.
(7) GERALD DIXON	1.00									
BOARD MEMBER		Х						0.	0.	0.
(8) HON. KEVIN FITZWATER	1.00									
BOARD MEMBER		Х						0.	0.	0.
(9) LUCY SINKULAR	1.00									
BOARD MEMBER		х						0.	0.	0.
(10) STEPHANIE WAGNER	1.00									
BOARD MEMBER		Х						0.	0.	0.
										- 000
132007 12-09-21										Form 990 (2021)

132007 12-09-21

Form 990 (2021)

10261017 131839 069-000792

2021.04030 NEW MEXICO STATE BAR FOUN 069-0001

		EXICO STATE	В	AR	F	OU	ND	ΑT	ION	85-0	<u>3900</u>)79	Pa	.ge 8
Part	VII Section A. Officers, Directors	s, Trustees, Key Emp	loye	ees,	and	Hig	ghest	t C	ompensated Employee	s (continued)				
	(A) (B)					;)			(D)	(E)			(F)	
	Name and title			Posit	tion			Reportable	Reportable		Estimated			
		hours per		not ch unles					compensation	compensatio			ount c	
		week		cer and					from	from related			other	
		(list any	tor						the	organization			ensat	ion
		hours for	direc				τ		organization	(W-2/1099-MIS			m the	
		related	e or	stee			nsate		(W-2/1099-MISC/	1099-NEC)			nizatio	
		organizations	Individual trustee or director	Institutional trustee		yee	Highest compensated employee		1099-NEC)			•	relate	
		below	dual	ution	_	nplo	st co oyee	er	,			orgai	nizatio	ns
		line)	ndivi	nstitu	Officer	Key employee	Highe	Former				0		
			_	_		×	<u> </u>	<u></u>						
						_								
						_								
1b S	Subtotal)		0.	136,50		8	,24	
сT	otal from continuation sheets to I	Part VII, Section A)		0.		0.			0.
dΤ	otal (add lines 1b and 1c)								0.	136,50	05.	8	,24	10.
	otal number of individuals (including							o re	eceived more than \$100.	000 of reportable	e			
	ompensation from the organization	-				,	,		· · · · · · · · · · · · · · · · · · ·					0
													Yes	No
• •	Niel Ale										Г			
	Did the organization list any former	, ,			•		·	0		5		-		37
	ne 1a? If "Yes," complete Schedule										L	3	_	X
	or any individual listed on line 1a, is													
a	nd related organizations greater that	an \$150,000? If "Yes,"	" со	mple	te S	che	dule	J f	or such individual		L	4		Х
5 D	Did any person listed on line 1a rece	ive or accrue compen	satio	on fro	om a	any	unre	late	ed organization or individ	lual for services				
	endered to the organization? If "Yes											5		Х
	on B. Independent Contractors	<u>s. complete concada</u>	. 0 / (21 500		0/00								
		ant componented ind	000	adan	+ 00	ntro	otor	- +h	at received more than ¢	100 000 of com	oonooti	on from	~	
	Complete this table for your five high										pensati		11	
t	he organization. Report compensati		ear e	nain	g wi	th o	or wit	nin T		ear.				
		(A)							(B)		0	(C)		
	Name and bu	isiness address	NC	ONE				_	Description of s	ervices		ompen	sation	
								Τ						
								+						
								+			1			
2 T	otal number of independent contra	ctors (including but po	nt lin	nited	to t	hos	e list	ed	above) who received mo	ore than				
	100,000 of compensation from the					0								
4											-	orm 9	90 /0	001
											F	-orm a	2) 00	U21)

132008 12-09-21

Pa	rt V	/111									
			Check if Schedule O c	contains	a respon	ise or no	ote to any lin	e in this Part VIII (A)	(B)	(C)	[] (D)
								Total revenue	Related or exempt	Unrelated	Revenue excluded
									function revenue	business revenue	from tax under sections 512 - 514
(0.10	4		Fadaustad as was sime.								Sections 512 - 514
ants ints	1										
Dor:											
Contributions, Gifts, Grants and Other Similar Amounts			Fundraising events								
, Gi Jilai			Government grants (contri				425,956.				
Sin			All other contributions, gifts,				,				
her			similar amounts not included				7,159.				
otl		g	Noncash contributions included in		1g \$		2,076.				
Con		-	Total. Add lines 1a-1f					433,115.			
0.0							siness Code	,			
Ð	2	а	PROGRAM SEMINAR FEES	S		9	00099	869,332.	869,332.		
Program Service Revenue	-		PROGRAM REFERRAL FER	ES		9	00099	24,400.	24,400.		
Ser		с				_					
am		d				_					
ogra Re		е				_					
Pro		f	All other program service	revenue		_					
			Total. Add lines 2a-2f				►	893,732.			
	3		Investment income (includ	ding divic	lends, int	terest, a	and				
			other similar amounts)				►	860.			860.
	4		Income from investment of								
	5		Royalties	. <u></u>	<u></u>		►				
					(i) Real	(ii	i) Personal				
	6	а	Gross rents	6a							
		b	Less: rental expenses	6b							
		с	Rental income or (loss)	6c							
		d	Net rental income or (loss))			►				
	7	а	Gross amount from sales of	(i)	Securitie	es	(ii) Other				
			assets other than inventory	7a							
		b	Less: cost or other basis								
nue			and sales expenses	7b							
Revenue			Gain or (loss)	7c							
Re			Net gain or (loss)				🕨				
her	8	а	Gross income from fundraising	ng events	(not						
Oth			including \$								
			contributions reported on	-							
			Part IV, line 18			8a					
			Less: direct expenses			8b					
			Net income or (loss) from		- r	:s	>				
	9	а	Gross income from gamin	-							
			Part IV, line 19			9a					
			Less: direct expenses			9b	\				
			Net income or (loss) from		ſ		····· 🕨				
	10	а	Gross sales of inventory, I			10-					
		Ŀ.	and allowances			10a					
			Less: cost of goods sold		-	10b					
		С	Net income or (loss) from	sales of	nventory		siness Code				
sn		~	MISC REVENUE				00099	18,502.	18,502.		
ieo ne	11							10,502.	10,302.		
scellanec Revenue		b				_					
Miscellaneous Revenue		c c				-					
ž			All other revenue				•	18,502.			
	12		Total revenue. See instruction					1,346,209.	912,234.	0.	860.
13200								· / · _ · / · ·		1	Form 990 (2021

NEW MEXICO STATE BAR FOUNDATION

Form 990 (2021)

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85-0390079

NEW MEXICO STATE BAR FOUNDATION Part IX Statement of Functional Expenses

D	Check if Schedule O contains a respons	e or note to any line in t		(C)	<u>X</u>
	t include amounts reported on lines 6b, , 9b, and 10b of Part VIII.	Total expenses	(B) Program service expenses	Management and general expenses	(D) Fundraising expenses
1 G	arants and other assistance to domestic organizations				
a	nd domestic governments. See Part IV, line 21 📖 🗋				
2 G	Grants and other assistance to domestic				
ir	ndividuals. See Part IV, line 22				
3 G	Grants and other assistance to foreign				
о	organizations, foreign governments, and foreign				
ir	ndividuals. See Part IV, lines 15 and 16				
	Benefits paid to or for members				
	Compensation of current officers, directors,				
	rustees, and key employees				
	Compensation not included above to disqualified				
	ersons (as defined under section 4958(f)(1)) and				
	ersons described in section 4958(c)(3)(B)				
	Other salaries and wages	656,973.	453,056.	203,917.	
	Pension plan accruals and contributions (include				
	ection 401(k) and 403(b) employer contributions)	12,639.	12,639.		
	Other employee benefits	36,106.	36,106.		
	Payroll taxes	36,271.	36,271.		
	ees for services (nonemployees):	•			
	Aanagement				
	.egal				
	obbying				
	Professional fundraising services. See Part IV, line 17				
	nvestment management fees				
	Dther. (If line 11g amount exceeds 10% of line 25,				
-	olumn (A), amount, list line 11g expenses on Sch O.)	4,837.		4,837.	
	Advertising and promotion	1,000.	1,000.		
	Office expenses	199.	199.		
	nformation technology	107,216.	76,385.	30,831.	
	Royalties		,		
		25,037.		25,037.	
	- Travel	2070070		20,00,0	
	Payments of travel or entertainment expenses				
	or any federal, state, or local public officials				
	Conferences, conventions, and meetings	594.	583.	11.	
		5540	505.	<u> </u>	
-	······				
	Payments to affiliates Depreciation, depletion, and amortization	30,626.	30,626.		
		1,820.	1,820.		
		1,020.	1,020.		
4 0 a	Other expenses. Itemize expenses not covered bove. (List miscellaneous expenses on line 24e. If				
li	ne 24e amount exceeds 10% of line 25, column (A),				
	mount, list line 24e expenses on Schedule 0.)	136,591.	136 501		
_	IEMBER SERVICES	17,265.	136,591.	E 0	
_	BANK FEES		17,215.	50.	
_	PUBLIC SERVICES	2,760.	2,760.		
_	DUES AND SUBSCRIPTIONS	1,344.	1,344.	A	
	All other expenses SEE SCH O	1,232.	1,188.	44.	
	otal functional expenses. Add lines 1 through 24e	1,072,510.	807,783.	264,727.	0
	oint costs. Complete this line only if the organization				
	eported in column (B) joint costs from a combined				
	ducational campaign and fundraising solicitation.				
С	check here if following SOP 98-2 (ASC 958-720)				

10261017 131839 069-000792

Check if Schedule O contains a response or note to any line in this Part X

NEW MEXICO STATE BAR FOUNDATION Part X Balance Sheet

		Check if Schedule O contains a response or no	ie io any		(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			433,986.	1	617,364.
	2	Savings and temporary cash investments		2			
	3	Pledges and grants receivable, net			43,390.	3	28,854.
	4	Accounts receivable, net				4	
	5	Loans and other receivables from any current o					
		trustee, key employee, creator or founder, subs					
		controlled entity or family member of any of the				5	
	6	Loans and other receivables from other disqual					
		under section 4958(f)(1)), and persons describe	d in secti	on 4958(c)(3)(B)		6	
S	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9				33,995.	9	27,493.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D		<u>1,482,722</u> . 883,839.			
	b	Less: accumulated depreciation	10b	883,839.	619,399.	10c	598,883.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line	11			12	
	13	Investments - program-related. See Part IV, line	11			13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11		15			
	16	Total assets. Add lines 1 through 15 (must equ	1,130,770.	16	1,272,594.		
	17	Accounts payable and accrued expenses	110,666.	17	60,777.		
	18	Grants payable		18			
	19	Deferred revenue			3,880.	19	0.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
es	22	Loans and other payables to any current or form					
iliti		trustee, key employee, creator or founder, subs					
Liabilities		controlled entity or family member of any of the	-	F		22	
-	23	Secured mortgages and notes payable to unrela			95,600.	23	105,105.
	24	Unsecured notes and loans payable to unrelate	-	F	95,000.	24	105,105.
	25	Other liabilities (including federal income tax, pa					
		parties, and other liabilities not included on line of Schedule D		· ·	965,449.	25	877,838.
	26				1,175,595.	25 26	1,043,720.
	20	Total liabilities. Add lines 17 through 25 Organizations that follow FASB ASC 958, che		▶ X	-,-,5,555.	20	10101720
sa		and complete lines 27, 28, 32, and 33.					
лс	27				-51,319.	27	218,886.
3ale	28	Net assets with donor restrictions		E E E E E E E E E E E E E E E E E E E	6,494.	28	9,988.
Βpt		Organizations that do not follow FASB ASC 9	• /				
Fur		and complete lines 29 through 33.					
P	29	Capital stock or trust principal, or current funds				29	
2	1					30	
ğ	30	Paid-in or capital surplus, or land, building, or e	in or capital surplus, or land, building, or equipment fund				
Asse	30 31			Г		31	
Net Assets or Fund Balances		Retained earnings, endowment, accumulated in Total net assets or fund balances	ncome, o	r other funds	-44,825.	31 32	228,874.

Form 990 (2021)

Form 990 (2021)

	1990 (2021) NEW MEXICO STATE BAR FOUNDATION	85-0	390079	Pag	_{ge} 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,34	6,2	09.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,07	2,5:	10.
3	Revenue less expenses. Subtract line 2 from line 1	3			99.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	- 4 -	4,8	25.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	22	8,8	74.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:				
	Separate basis X Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
3a	3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit				
	Act and OMB Circular A-133?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	red audit			1
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits				Ĺ
			-	uan.	(0004)

Form **990** (2021)

Department of the Treasury Internal Revenue Service

(Form 990)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

Name of the	organization
-------------	--------------

Nan	ne of t	the organization							identification number
Do				TE BAR FOUND					5-0390079
	rt I	Reason for Public (ee instruction	IS.	
	organ	ization is not a private found							
1	\square	A church, convention of ch				on 170(b)(1	I)(A)(i).		
2	\square	A school described in sect		-					
3		A hospital or a cooperative					•	VIII) Enter	the been itelie weree
4		A medical research organiz	ation operated in cor	njunction with a nospital	described	in sectio	n 170(d)(1)(A)(III). Enter	the hospital's name,
-		city, and state:	with a hanafit of a cal		l ar anarat		verementel	nit doooriba	
5		An organization operated for		lege of university owned	or operation	eu by a go	vernmental u	nit describe	
~		section 170(b)(1)(A)(iv). (C				70(1-)(4)(4)	()		
6 7	X	A federal, state, or local gov	-						aublic described in
'		An organization that norma	•	ntial part of its support if	on a gove	ennentai		le general p	
8		section 170(b)(1)(A)(vi). (C A community trust describe		1)(A)(vi) (Complete Par	• 11 \				
9	H	An agricultural research org			-	ad in coniu	inction with a	land-grant	college
5		or university or a non-land-	•			-		-	-
		university:	grant conege of agric			name, eny	, and state of	the conege	
10		An organization that norma	Ilv receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns. membersh	ip fees, and	d aross receipts from
		activities related to its exem	•					-	•
		income and unrelated busir							-
		See section 509(a)(2). (Con		· · · · · · · · · · · · · · · · · · ·		•	, ,		,
11		An organization organized a	and operated exclusi	vely to test for public sa	fety. See	section 50)9(a)(4).		
12		An organization organized a	and operated exclusi	vely for the benefit of, to	perform tl	he functio	ns of, or to ca	rry out the	purposes of one or
		more publicly supported or	ganizations describe	d in section 509(a)(1) d	r section !	509(a)(2).	See section	509(a)(3). (Check the box on
		lines 12a through 12d that	describes the type of	f supporting organizatior	n and com	plete lines	12e, 12f, and	12g.	
а		Type I. A supporting orga	anization operated, s	upervised, or controlled	by its supp	ported org	anization(s), t	pically by	giving
		the supported organization	on(s) the power to reg	gularly appoint or elect a	majority o	of the direc	tors or truste	es of the su	upporting
		organization. You must o	complete Part IV, Se	ections A and B.					
b		Type II. A supporting org	anization supervised	or controlled in connect	ion with its	s supporte	ed organizatio	n(s), by hav	ving
		control or management o	f the supporting orga	anization vested in the sa	ame perso	ns that co	ntrol or mana	ge the supp	ported
		organization(s). You mus	•						
С		☐ Type III functionally inte	• • • •					ly integrate	ed with,
	_	its supported organization		-					
d		J Type III non-functionally	• •					Ũ	
		that is not functionally int			•		-	an attentiv	/eness
		requirement (see instructi	•	•					
е		Check this box if the orga functionally integrated, or					турет, туре	п, туре п	
f	Ente	er the number of supported of		any integrated supporting	ig organiz	ation.			
		vide the following information	-	d organization(s)					
		i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	nization listed	(v) Amount or	f monetary	(vi) Amount of other
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see ir	nstructions)	support (see instructions)
Tota	al								1

NEW MEXICO STATE BAR FOUNDATION

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support									
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total			
1	Gifts, grants, contributions, and									
	membership fees received. (Do not									
	include any "unusual grants.")	336,794.	333,936.	346,206.	298,942.	433,115.	1748993.			
2	Tax revenues levied for the organ-									
	ization's benefit and either paid to									
	or expended on its behalf									
3	The value of services or facilities									
	furnished by a governmental unit to									
	the organization without charge	226 704	222 026	246 206	200 042	400 115	1740000			
	Total. Add lines 1 through 3	336,794.	333,936.	346,206.	298,942.	433,115.	1748993.			
5	The portion of total contributions									
	by each person (other than a									
	governmental unit or publicly									
	supported organization) included									
	on line 1 that exceeds 2% of the									
	amount shown on line 11,									
~	column (f)						1748993.			
	Public support. Subtract line 5 from line 4.						1/40993.			
	ndar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(a) 2010	(d) 2020	(a) 2021	(f) Total			
	Amounts from line 4	(a) 2017 336,794.	333,936.	(c) 2019 346,206.	(d) 2020 298,942.	(e) 2021 433,115.	(f) Total 1748993.			
	Gross income from interest,	550,754.	555,550.	540,2000	250,542.	400,110.	1740555			
0	dividends, payments received on									
	securities loans, rents, royalties,									
	and income from similar sources	655.	762.	1,654.	1,296.	860.	5,227.			
9	Net income from unrelated business		/02.	1,0010	1,250.		5,227.			
3	activities, whether or not the									
	business is regularly carried on	1,589.	170.	2,357.			4,116.			
10	Other income. Do not include gain		2,00	2,00,0						
10	or loss from the sale of capital									
	assets (Explain in Part VI.)									
11	Total support. Add lines 7 through 10						1758336.			
	Gross receipts from related activities,	etc. (see instructio	ons)			12 4	,934,528.			
	First 5 years. If the Form 990 is for th		,		/ear as a section 5		//			
	organization, check this box and stop									
Sec	ction C. Computation of Publi									
	Public support percentage for 2021 (I			column (f))		14	99.47 %			
	Public support percentage from 2020		-			15	98.29 %			
	33 1/3% support test - 2021. If the o					ore, check this bo	k and			
	stop here. The organization qualifies	as a publicly supp	orted organization				> X			
b	33 1/3% support test - 2020. If the o	organization did no	t check a box on I	ine 13 or 16a, and	line 15 is 33 1/3%	or more, check thi	s box			
	and stop here. The organization qual	lifies as a publicly s	supported organiza	ation						
17a	10% -facts-and-circumstances test	- 2021. If the org	anization did not o							
	and if the organization meets the fact	s-and-circumstance	es test, check this	box and stop he	re. Explain in Part	VI how the organiz	ation			
	meets the facts-and-circumstances te	est. The organizatio	n qualifies as a pu	blicly supported o	rganization					
b	10% -facts-and-circumstances test	- 2020. If the org	anization did not o	heck a box on line	e 13, 16a, 16b, or 1	7a, and line 15 is [.]	10% or			
	more, and if the organization meets the	ne facts-and-circum	nstances test, cheo	ck this box and st	t op here. Explain ii	n Part VI how the				
	organization meets the facts-and-circl	umstances test. Th	e organization qua	alifies as a publicly	supported organiz	ation				
18	Private foundation. If the organization	on did not check a	box on line 13, 16a	a, 16b, 17a, or 17b	o, check this box a	nd see instructions	; ▶ <u> </u>			
	Schedule A (Form 990) 2021									

132022 01-04-22

Schedule A (Form 990) 202
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NEW MEXICO STATE BAR FOUNDATION Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus- iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge \dots						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.) ction B. Total Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9	Amounts from line 6						
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
k	• Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
c	Add lines 10a and 10b						
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3) organizatio	on,
	check this box and stop here						
Se	ction C. Computation of Publi	ic Support Per	centage			, , ,	
15	Public support percentage for 2021 (ine 8, column (f), d	livided by line 13,	column (f))		15	%
	Public support percentage from 2020					16	%
Se	ction D. Computation of Inves	stment Income	e Percentage				
17	Investment income percentage for 20)21 (line 10c, colur	mn (f), divided by l	ine 13, column (f))		17	%
18	Investment income percentage from	2020 Schedule A,	Part III, line 17			18	%
19 a	a 33 1/3% support tests - 2021. If the	organization did r	not check the box	on line 14, and lin	e 15 is more than 3	3 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box a	nd stop here. The	organization qual	ifies as a publicly	supported organiza	ation	
k	33 1/3% support tests - 2020. If the	organization did r	not check a box or	n line 14 or line 19	a, and line 16 is mo	ore than 33 1/3%, a	and
	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The orga	anization qualifies	as a publicly suppo	orted organization	
20	Private foundation. If the organization	on did not check a	box on line 14, 19	a, or 19b, check t	his box and see ins	structions	
1320	23 01-04-22					Schedule A	A (Form 990) 2021
			16				

^{2021.04030} NEW MEXICO STATE BAR FOUN 069-0001

NEW MEXICO STATE BAR FOUNDATION

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

Yes No

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," *and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Schedule A (Form 990) 2021 NEW MEXICO STATE BAR FOUNDATION

Pa	rt IV Supporting Organizations (continued)		
		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and		
	11c below, the governing body of a supported organization? 11a		
b	A family member of a person described on line 11a above? 11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide		
	detail in Part VI. 11c		<u> </u>
Sec	tion B. Type I Supporting Organizations		
		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If</i> " <i>No</i> ," <i>describe in</i> Part VI <i>how the supported organization(s)</i> <i>effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported</i> <i>organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the</i>		
_	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If</i> "Yes," <i>explain in</i>		
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		
	supervised, or controlled the supporting organization.		
Sec	tion C. Type II Supporting Organizations		
		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control		
	or management of the supporting organization was vested in the same persons that controlled or managed		

	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the	organization used to satisi	y the Integral Part Test durin	g the year (see instructions).
---	---	-----------------------------	--------------------------------	--------------------------------

- a ____ The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c 🗌	The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instruction <u>s).</u>
-----	---	--

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.* 132025 01-04-22

3b | | Schedule A (Form 990) 2021

2a

2b

3a

Yes No

10261017 131839 069-000792

Schedule A (Fo	orm 990) 2021
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Schedule A	(Form 990)	2021	NEW	MEXICO	STATE	BAR	FOUNDATION	
Part V	Type III	Non-	Functionally	Integrated	509(a)(3)	Suppo	orting Organizatio	ns

1	Check here if the organization satisfied the Integral Part Test as a qualifyin		Nov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.	
	All other Type III non-functionally integrated supporting organizations mus	t complete	Sections A through E.	1	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)	
1	Net short-term capital gain	1			
2	Recoveries of prior-year distributions	2			
3	Other gross income (see instructions)	3			
4	Add lines 1 through 3.	4			
5	Depreciation and depletion	5			
6	Portion of operating expenses paid or incurred for production or				
	collection of gross income or for management, conservation, or				
	maintenance of property held for production of income (see instructions)	6			
7	Other expenses (see instructions)	7			
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8			
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)	
1	Aggregate fair market value of all non-exempt-use assets (see				
	instructions for short tax year or assets held for part of year):				
a	Average monthly value of securities	1a			
b	Average monthly cash balances	1b			
C	Fair market value of other non-exempt-use assets	1c			
d	Total (add lines 1a, 1b, and 1c)	1d			
е	Discount claimed for blockage or other factors				
	(explain in detail in Part VI):				
2	Acquisition indebtedness applicable to non-exempt-use assets	2			
3	Subtract line 2 from line 1d.	3			
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,				
	see instructions).	4			
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5			
6	Multiply line 5 by 0.035.	6			
7	Recoveries of prior-year distributions	7			
8	Minimum Asset Amount (add line 7 to line 6)	8			
Sect	ion C - Distributable Amount			Current Year	
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1			
2	Enter 0.85 of line 1.	2			
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3			
4	Enter greater of line 2 or line 3.	4			
5	Income tax imposed in prior year	5			
6	Distributable Amount. Subtract line 5 from line 4, unless subject to				
	emergency temporary reduction (see instructions).	6			

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see 7 instructions).

Schedule A (Form 990) 2021

132026 01-04-22

10261017 131839 069-000792

e Excess from 2021

20

5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) 5 Other distributions (describe in Part VI). See instructions. 6 7 Total annual distributions. Add lines 1 through 6. Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributable amount for 2021 from Section C, line 6 10 **10** Line 8 amount divided by line 9 amount (i) (ii) Underdistributions **Excess Distributions** Pre-2021 able cause required - explain in Part VI). See instructions.

(iii) Distributable Section E - Distribution Allocations (see instructions) Amount for 2021 1 Distributable amount for 2021 from Section C, line 6 2 Underdistributions, if any, for years prior to 2021 (reason-3 Excess distributions carryover, if any, to 2021 a From 2016 **b** From 2017 c From 2018 d From 2019 e From 2020 f Total of lines 3a through 3e g Applied to underdistributions of prior years h Applied to 2021 distributable amount i Carryover from 2016 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2021 from Section D, line 7: \$ a Applied to underdistributions of prior years b Applied to 2021 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions 6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2022. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2017 b Excess from 2018 c Excess from 2019 d Excess from 2020

NEW MEXICO STATE BAR FOUNDATION Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

85-0390079 Page 7

1

2

3

4

Current Year

Schedule A (Form 990) 2021

Section D - Distributions

2

3

4

6

7

8

9

1 Amounts paid to supported organizations to accomplish exempt purposes

organizations, in excess of income from activity

Amounts paid to acquire exempt-use assets

Amounts paid to perform activity that directly furthers exempt purposes of supported

Administrative expenses paid to accomplish exempt purposes of supported organizations

Schedule A (Form 990) 2021 NEW MEXICO STATE BAR FOUNDATION 85-0390079 Page 8
Part VISupplemental Information.Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)
SCHEDULE A, PART II, SECTION B, LINES 8, 9 AND 12:
THE NET INCOME FROM THE ORGANIZATION'S FUNDRAISING AND GAMING
ACTIVITIES ARE REPORTED ON LINE 9 IN ACCORDANCE WITH THE IRS SCHEDULE A
INSTRUCTIONS EVEN THOUGH THESE ACTIVITIES ARE NOT CONSIDERED REGULARILY
CARRIED ON PURSUANT TO IRC SECS. 512 AND 513. THE PRIOR YEARS LINE 9
AMOUNTS REPORTED HAVE ALSO BEEN RESTATED TO REPORT THE NET INCOME FROM
THESE ACTIVITIES, IF ANY, AS REPORTED IN THE PART VIII STATEMENT OF
REVENUES FOR THESE YEARS. THIS RESTATEMENT HAS NOT MATERIALLY CHANGED
THE PUBLIC SUPPORT PERCENTAGE AS REPORTED ON LINE 14 OF SCHEDULE A.
SINCE THESE ACTIVITIES ARE NOT REGULARILY CARRIED ON, THEY ARE NOT
SUBJECT TO THE UNRELATED BUSINESS INCOME TAX.

132028 01-04-22

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

202⁻

Employer identification number

85-0390079)
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	NEW MEXICO STATE BAR FOUNDATION	85-03900
Organization type (ch	eck one):	
Filers of:	Section:	
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization	
	4947(a)(1) nonexempt charitable trust not treated as a private foundation	
	527 political organization	
Form 990-PF	501(c)(3) exempt private foundation	
	4947(a)(1) nonexempt charitable trust treated as a private foundation	
	501(c)(3) taxable private foundation	
, ,	tion is covered by the General Rule or a Special Rule .	la Sacinatructiona
Note: Only a section a	501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Ru	ie. See instructions.

General Rule

📙 For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

	2550 CERRILLOS RD	\$330,356.	Noncash
	SANTA FE, NM 87505		(Complete Part II fo noncash contributio
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribu
2	<u>SBA - PPP LOAN FORGIVENESS</u> <u>409 3RD STREET SW</u> <u>WASHINGTON, DC 20416</u>	\$95,600.	Person X Payroll Noncash (Complete Part II for noncash contribution
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribu
		\$	Person Payroll Noncash Complete Part II for noncash contribution
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribu
		\$	Person Payroll Noncash (Complete Part II for noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribu
		\$	Person Payroll Noncash (Complete Part II for noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribu
		\$	Person Payroll Noncash (Complete Part II for noncash contributio

NEW MEXICO STATE BAR FOUNDATION

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(b)

Name, address, and ZIP + 4

NM AGING & LONG TERM SERVICES

Schedule B (Form 990) (2021) Name of organization

DEPARTMENT

(a)

No.

1

Employer identification number

(d)

Type of contribution

X

85-0390079

Person

(c)

Total contributions

from Part I	Description of noncash property given	(See instructions.)	Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

NEW MEXICO STATE BAR FOUNDATION

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(b)

Schedule B (Form 990) (2021)

Name of organization

(a)

No.

Employer identification number

(d)

85-0390079

(c)

FMV (or estimate)

Schedule I	B (Form 990) (2021)		Page 4			
Name of o	organization		Employer identification number			
NEW M	EXICO STATE BAR FOUNDAT	TON	85-0390079			
Part III	Exclusively religious, charitable, etc., contribut	ions to organizations described in se	ection 501(c)(7), (8), or (10) that total more than \$1,000 for the year			
	from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious,	charitable, etc., contributions of \$1,000 or I	less for the year. (Enter this info. once.) \$			
(a) No.	Use duplicate copies of Part III if additional	space is needed.				
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
			<u> </u>			
		(e) Transfer of gift	t			
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee			
	······································					
		[
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
Part I	(2)	(0,000 0. g				
		e) Transfer of gift	l			
		(0) 112110101 01 911				
·	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee			
(a) No. from						
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
			<u> </u>			
		(e) Transfer of gift	i l			
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee			
(2) No.						
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
<u> </u>						
	(e) Transfer of gift					
	Transferee's name, address, a		Relationship of transferor to transferee			
123454 11-11	1-21	I	Schedule B (Form 990) (2021)			

10261017 131839 069-000792

SCHEDULE D)
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Supplemental Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.



Department of the Treasury Internal Revenue Service

Nam	e of the organization NEW MEXICO STATE BA	AR FOUNDATION	Employer identification numb 85-0390079
Par			
	organization answered "Yes" on Form 990, Part IV, lin		
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in v	writing that the assets held in donor adv	ised funds
•	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
•	for charitable purposes and not for the benefit of the donor o	• •	
	impermissible private benefit?		
Par			
1	Purpose(s) of conservation easements held by the organization		, ,
•	Preservation of land for public use (for example, recrea	· · · · · · · · · · · · · · · · · · ·	of a historically important land area
	Protection of natural habitat	<i>'</i>	of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif	fied conservation contribution in the form	n of a conservation easement on the last
-	day of the tax year.		Held at the End of the Tax Y
а	Total number of conservation easements		2a
b			
c	Number of conservation easements on a certified historic stru		
d	Number of conservation easements included in (c) acquired a		
u			
3	listed in the National Register		
3	year	eased, extinguished, or terminated by th	le organization during the tax
4	Number of states where property subject to conservation eas	compart is located	
5	Does the organization have a written policy regarding the per		 f
5	violations, and enforcement of the conservation easements it		
6	Staff and volunteer hours devoted to monitoring, inspecting,		
0		handling of violations, and emotioning co	iservation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserv	ation essements during the year
'	S	and enorcing conserv	ation easements during the year
8	Does each conservation easement reported on line 2(d) abov	a satisfy the requirements of section 17	
0			
•	and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation		
9			
	balance sheet, and include, if applicable, the text of the footr	iote to the organization's infancial state	nents that describes the
Par	organization's accounting for conservation easements. t III Organizations Maintaining Collections of	Art Historical Treasures or (ther Similar Assets
1 41	Complete if the organization answered "Yes" on Form		
10			and balance about works
Id	If the organization elected, as permitted under FASB ASC 95	· ·	
	of art, historical treasures, or other similar assets held for put service, provide in Part XIII the text of the footnote to its finar	, ,	
h			
b	If the organization elected, as permitted under FASB ASC 95		
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in tu	merance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		
~			
2	If the organization received or held works of art, historical tre		ial gain, provide
	the following amounts required to be reported under FASB A	-	
а	Revenue included on Form 990, Part VIII, line 1		
b	Assets included in Form 990, Part X		> \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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Schedule D (Form 990) 2021

Sche		ICO STATE I							90079		age 2
Par	t III Organizations Maintaining C	ollections of Ar	t, Histo	prical Tre	easures, or	Other	Similar	Assets	(continu	ued)	
3	Using the organization's acquisition, accessi	on, and other record	s, check	any of the	following that	make sig	gnificant u	se of its			
	collection items (check all that apply):										
а	Public exhibition	c	1 🗌 L	_oan or exc	hange progra	m					
b	Scholarly research	e	. 🗌 (Other							
с	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explair	n how the	ey further th	ne organizatio	n's exem	pt purpos	e in Part	XIII.		
5	During the year, did the organization solicit o	-		-	-						
	to be sold to raise funds rather than to be ma								Yes		No
Par	t IV Escrow and Custodial Arran							. Part IV. I	ine 9. or		-
	reported an amount on Form 990, Pa			0							
1a	Is the organization an agent, trustee, custodi	ian or other intermed	liarv for c	ontribution	s or other ass	ets not ir	ncluded				
	on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in Part XIII										
	5	I.	5						Amount		
с	Beginning balance						1c				
	Additions during the year										
е	Distributions during the year										
f	Ending balance						1f				
	Did the organization include an amount on F								Yes		No
	If "Yes," explain the arrangement in Part XIII.						· · · · · · · · · · · · · · · · · · ·				1
Par							0.				4
	•	(a) Current year	(b) Pi	rior year	(c) Two year	s back	(d) Three y	ears back	(e) Four	years	back
1a	Beginning of year balance										
b	Contributions										
с	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	rent vear end balance	e (line 1a	column (a)) held as:						
a	Board designated or quasi-endowment	•	%	, eenanni (a	,,,						
b	Permanent endowment		_/*								
		%									
Ū	The percentages on lines 2a, 2b, and 2c sho										
3a	Are there endowment funds not in the posse		ation that	are held ar	nd administer	ed for the	organiza	tion			
04	by:			are nota a			organiza		<u>٦</u>	Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
h	If "Yes" on line 3a(ii), are the related organization	ations listed as requir	red on Sc	hedule R?					3b		
4	Describe in Part XIII the intended uses of the										
Par	t VI Land, Buildings, and Equipm										
	Complete if the organization answere	d "Yes" on Form 990), Part IV,	, line 11a. S	See Form 990,	Part X, I	ine 10.				
	Description of property	(a) Cost or c	other	(b) Cost	t or other	(c) Ac	cumulate	d	(d) Book	value	э
		basis (investr	nent)	basis	(other)		reciation		.,		
1a	Land			20	2,110.				202	,11	L0.
	Buildings			1,05	5,368.	6	71,16	50.	384		
	Leasehold improvements										
	Equipment			22	5,244.	2	12,67	79.	12	,56	55.
	Other										
	. Add lines 1a through 1e. (Column (d) must e		X colum	n (R) line 1	0c)				598	, 88	33.
		iquari onni 000, i alt			<u></u> ,			Pahadula Pahadula			

Schedule D (Form 990) 2021

132052 10-28-21

	(Form 990) 2021			STATE BAR FOU	NDATION	85-0390079 Page 3
Part VII						
		-		on Form 990, Part IV, line		
	tion of security or cate			(b) Book value	(c) Method of valuat	tion: Cost or end-of-year market value
	al derivatives					
	held equity interests	s				
(3) Other						
(A)						
(B) (C)						
(D)						
(E)						
(F)						
(G)						
(H)						
	b) must equal Form 99	0, Part X, co	l. (B) line 12.) 🕨			
Part VIII	Investments -	Program	n Related.	•		
	Complete if the org	ganization a	answered "Yes'	on Form 990, Part IV, line	11c. See Form 990, Part	X, line 13.
	(a) Description of	f investmen	t	(b) Book value	(c) Method of valuat	tion: Cost or end-of-year market value
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
Part IX	b) must equal Form 99 Other Assets.	0, Part X, co	l. (B) line 13.) ►			
		nanization a	nswered "Ves	on Form 990, Part IV, line	11d See Form 990 Part	X line 15
		gamzation e		Description		(b) Book value
(1)			(u			
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
Total. (Colu	ımn (b) must equal Fo	orm 990, Pa	art X, col. (B) lir	e 15.)		
Part X	Other Liabilitie					
		-		on Form 990, Part IV, line	11e or 11f. See Form 990	
1.	(a) D	escription (of liability			(b) Book value
	leral income taxes					
	E TO NM SU					93,872.
	ILDREN LAW					6,241.
	DIAN LAW S			RSHIPS		15,340.
	TERCOMPANY					706,731.
	E TO ATJ C	OWWISS	STON			55,654.
(7)						
						I
(8)						
(9)				ne 25.)		

X organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2021

85-0390079 Page 3

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Sche	dule D (Form 990) 2021 NEW MEXICO STATE BAR FOUND	85-0	0390079 Page 4	
Pa	t XI Reconciliation of Revenue per Audited Financial Stateme	ents With Reven		<u>u</u>
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	1.		
1	Total revenue, gains, and other support per audited financial statements			1,346,209.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
с	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
е	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1			1,346,209.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	. 4b		
С	Add lines 4a and 4b			0.
5	Total versions Adda lines O and As (77)		5	1,346,209.
	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			
	t XII Reconciliation of Expenses per Audited Financial Statem	ents With Exper		
	TXII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	ents With Exper	nses per Return	1.
	t XII Reconciliation of Expenses per Audited Financial Statem	ents With Exper	nses per Return	
Pa	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	ents With Exper	nses per Return	1.
Pa	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements	ents With Exper	nses per Return	1.
Pa 1 2	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	ents With Exper	nses per Return	1.
Pa 1 2 a	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	ents With Exper	nses per Return	1.
Pa 1 2 a	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses	2a 2b 2b 2c	nses per Return	1.
Pa 1 2 a b c	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses	2a 2b 2c 2d	1	n. <u>1,072,510.</u> 0.
Pa 1 2 a b c	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2b 2c 2c 2d	1 2e	n. <u>1,072,510.</u>
Pa 1 2 a b c	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2b 2c 2c 2d	1 2e	n. <u>1,072,510.</u> 0.
Pa 1 2 b c d 3	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	2a 2b 2b 2c 2c 2d	1 2e	n. <u>1,072,510.</u> 0.
Pa 1 2 3 4	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	ents With Exper	1 2e	n. <u>1,072,510.</u> 0.
Pa 1 2 b c d e 3 4 a b	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2a 2b 2b 2c 2d 2d 2d	1 1 2e 3	n. <u>1,072,510.</u> <u>0.</u> 1,072,510. 0.
Pa 1 2 a b c d e 3 4 a b c 5	t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	ents With Exper	1 1 2e 3 	n. <u>1,072,510.</u> 0.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX

POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS

THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.

132054 10-28-21

SCHEDULE L	1	Tra	insactior	ns V	Vith	Int	erested	P	ersons			0	MB No.	1545-00	047
(Form 990) ► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. ► Attach to Form 990 or Form 990-EZ.											ZUZ I				
Department of the Treasury		Cata							at information				pen T spect		olic
Internal Revenue Service Name of the organization		GO 10	www.irs.gov/Fo	orm99	U TOP II	nstruc	tions and the	late	est information.	Fm	nlover				ımber
name er me organizati		EXIC	O STATE	BAR	FO	UNDA	ATION					900		011110	
Part I Excess								ctior	n 501(c)(29) orga						
									Form 990-EZ, Pa						
1 (a) Name of disqua	alified person	(b) F	Relationship bety			lified	(c) De	escription of tran	sactic	n		(d)	Corre	ected?
(-,			person and or	ganiza	ation			., .					<u> </u>	es	No
													_		
O Falsa the series of	- 6 h														
2 Enter the amount section 4958		•	-	-		-	-	-	•		• •				
3 Enter the amount											► \$				
						5									
			erested Pers												
-	-					, Part V	V, line 38a or F	orm	990, Part IV, line	e 26; (or if th	e orga	nizatio	on	
reported a (a) Name of	an amount on Fo (b) Rela		, Part X, line 5, 6 (c) Purpose		2. Dan to or	6	e) Original	(1) Balance due	(0) In	(h) Ap	proved	(i) V	Vritten
interested perso			of loan	fror	m the ization?	1 10	cipal amount	ין	balance due		ault?		ard or nittee?	agree	ement?
					From					Yes	No	Yes		Yes	No
								-							+
															+
															+
Total							> \$				<u> </u>		<u> </u>		1
Part III Grants	or Assistand	e Ber	nefiting Inter	este	d Per	sons	•								
Complete	if the organizat	ion ansv	vered "Yes" on I	Form 9	990, Pa	art IV, I	ine 27.								
(a) Name of inter	ested person		(b) Relationship interested pers the organiza	son an		(c) Amount of assistance		(d) Type assistan) Purp assist		of
						<u> </u>					-+				
											-+				
											-+				
HA For Paperwork	Reduction Act I	Notice,	see the Instruc	tions	for For	rm 990) or 990-EZ.				Sche	dule L	. (Fori	n 990) 2021

Schedule L (Form 990) 2021 NEW ME	XICO STATE BAR FOUNI	DATION	85-0390	079	Page 2
Part IV Business Transactions Involv	ing Interested Persons.				
Complete if the organization answered	"Yes" on Form 990, Part IV, line 28a, 2	8b, or 28c.			<u> </u>
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sha organiz reven	ation's
				Yes	No
RICHARD SPINELLO	EXECUTIVE DIRECTOR	4,209.	RICHARD SPI		X
Part V Supplemental Information.					
Provide additional information for respo	onses to questions on Schedule L (see i	instructions).			
SCH L, PART IV, BUSINESS T	RANSACTIONS INVOLVIN	IG INTERESTE	D PERSONS:		
(A) NAME OF PERSON: RICHAR	D SPINELLO				
(D) DESCRIPTION OF TRANSAC	TION: RICHARD SPINEL	LO, EXECUTI	VE DIRECTOR	FOR	
THE NEW MEXICO STATE BAR F	OUNDATION OWNS A FIN	IANCIAL INTE	REST IN TWO		
VENDORS, JUP ENTERPRISES D	/B/A THE DAILY GRIND	, AND CARUS	OS, WHICH		
PROVIDE CATERING SERVICES	FOR SOME OF THE CONT	INUING LEGA	L EDUCATION		
COURSES AND VARIOUS OTHER	MEETINGS.				

Schedule L (Form 990) 2021

132132 11-02-21

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.



Internal Revenue Service Name of the organization

Department of the Treasury

NEW MEXICO STATE BAR FOUNDATION

Employer identification number 85 - 0390079

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE PURPOSES OF THE NEW MEXICO STATE BAR FOUNDATION ARE TO PROVIDE HIGH

QUALITY, AFFORDABLE PROFESSIONAL TRAINING AND EDUCATION PROGRAMS AND

SERVICES PRIMARILY TO THE NEW MEXICO LEGAL COMMUNITY (CENTER FOR LEGAL

EDUCATION). ADDITIONALLY, THE NEW MEXICO STATE BAR FOUNDATION

SPONSORS, PROMOTES, AND ASSISTS SOCIAL WELFARE PROJECTS AND PROGRAMS

FOR THE BENEFIT AND WELL-BEING OF PERSONS IN THE STATE OF NEW MEXICO,

INCLUDING PROJECTS AND PROGRAMS FOR THE PUBLIC. THE NEW MEXICO STATE

BAR FOUNDATION PROGRAMS RELATE TO LEGAL SERVICES FOR NEEDY AND ELDERLY

PERSONS (LEGAL RESOURCES FOR THE ELDERLY PROGRAM) AND OTHER REFERRAL

SERVICES (GENERAL REFERRAL PROGRAM). THE NEW MEXICO STATE BAR

FOUNDATION'S EDUCATIONAL SERVICES INCLUDE PRODUCING AND PROVIDING

QUALITY CONTINUING LEGAL EDUCATION PROGRAMS IN VARIOUS FORMATS TO

MEMBERS STATEWIDE (CENTER FOR LEGAL EDUCATION).

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION

TO PROVIDE HIGH QUALITY, AFFORDABLE, PROFESSIONAL TRAINING AND

EDUCATION PROGRAMS AND SERVICES TO THE NEW MEXICO LEGAL COMMUNITY.

ADDITIONALLY, THE ORGANIZATION SPONSORS, PROMOTES, AND ASSISTS SOCIAL

WELFARE PROJECTS AND PROGRAMS FOR THE BENEFIT AND WELL-BEING OF PERSONS

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE

LEGAL SERVICES TO THE PUBLIC - PROVIDES PROGRAMS, ACTIVITIES AND

OPPORTUNITIES FOR BOTH MEMBERS OF THE BAR AND THE PUBLIC. PROGRAMS

 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2021

 132211 11-11-21
 Schedule O (Form 990) 2021

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<u>Schedule O (Form 990) 202</u>	1					Page 2
Name of the organization						Employer identification number
	NEW	MEXICO	STATE	BAR	FOUNDATION	85-0390079

INCLUDE:

- LEGAL RESOURCES FOR THE ELDERLY PROGRAM (LREP) - LREP IS A LEGAL SERVICES PROVIDER PROGRAM FOR THE ELDERLY. LREP ASSISTS INDIVIDUALS 55 YEARS OF AGE AND OLDER IN FINDING LEGAL REPRESENTATION FOR CIVIL LEGAL ISSUES BY REFERRING CASES TO VOLUNTEER ATTORNEYS THROUGHOUT NEW MEXICO. LREP PROVIDES PROGRAM PARTICIPANTS WITH LEGAL ADVICE AND INFORMATION AND CONDUCTS WORKSHOPS AND CLINICS TO PROVIDE LEGAL INFORMATION TO SENIOR CITIZENS. LREP IS FUNDED BY THE STATE OF NEW MEXICO AGING AND LONG-TERM SERVICES DEPARTMENT. THE FUNDS RECEIVED FROM AGENCIES AND PRIVATE FOUNDATIONS ARE RESTRICTED FOR USE BY LREP AND ARE SUBJECT TO POSSIBLE FUTURE CUTBACKS DUE TO CHANGE IN FUNDING PRIORITIES.

- GENERAL REFERRAL SERVICES RANGING FROM REFERRING CASES RECEIVED FROM THE STATE'S LEGAL SERVICES CORPORATION PROVIDERS, TO REFERRALS FOR MEMBERS OF THE PUBLIC. GENERAL REFERRAL PROGRAM PROVIDES REFERRALS TO THE GENERAL PUBLIC FOR A FEE TO THE CALLER OF \$35.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
PRO BONO COMMITTEES - THE FOUNDATION ADMINISTERS FUNDING PROVIDED BY
ATTORNEY CONTRIBUTIONS FOR USE BY THE PRO BONO COMMITTEES OF THE
INDIVIDUAL JUDICIAL DISTRICTS THROUGHOUT NEW MEXICO. SERVICES PROVIDED
TO NEW MEXICO RESIDENTS INCLUDE QUALITY LEGAL SERVICES TO LOW-INCOME
CLIENTS AND THOSE WHO LIVE IN RURAL AREAS OF THE STATE.
EXPENSES \$ 2,076. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

33

<u>FORM 990,</u>	PART VI,	SECTION B	3, LINE	11B:
132212 11-11-21				

2021.04030 NEW MEXICO STATE BAR FOUN 069-0001

OF THE BOARD AND THE FULL BOARD IS NOTIFIED OF THE AVAILABILITY PRIOR TO

FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE FOUNDATION BOARD CONSISTS OF 5 MEMBERS THAT SERVE ON THE NM STATE BAR BOARD OF BAR COMMISSIONERS (BBC), THREE ACTIVE ATTORNEYS THAT ARE NOT BBC MEMBERS, AND ONE MEMBER OF THE PUBLIC WHO IS NOT AN ATTORNEY. ANY NEW FOUNDATION BOARD MEMBERS WILL LEARN ABOUT THE CONFLICT OF INTEREST POLICY DURING THEIR BOARD ORIENTATION.

FORM 990, PART VI, SECTION B, LINE 15A:

THE BOARD OF BAR COMMISSIONERS DETERMINE THE EXECUTIVE DIRECTOR'S

COMPENSATION BASED ON COMPENSATION DATA REPORTED BY THE AMERICAN BAR

ASSOCIATION FOR OTHER EXECUTIVE DIRECTOR'S AT STATE BAR ASSOCIATIONS OF A

SIMILAR SIZE. DISCUSSIONS REGARDING THE EXECUTIVE DIRECTOR'S COMPENSATION

ARRANGEMENT ARE DOCUMENTED IN MEETING NOTES FROM THE BOARD OF BAR

COMMISSIONERS' EXECUTIVE DIRECTOR REVIEW COMMITTEE.

THE EXECUTIVE DIRECTOR DETERMINES COMPENSATION OF THE KEY EMPLOYEES.

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION MAKES ITS FORM 990 AVAILIABLE TO THE PUBLIC UPON REQUEST

AND THROUGH POSTING IT ON THE NEW MEXICO ATTORNEY GENERAL WEBSITE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AVAILIABLE TO THE PUBLIC

UPON REQUEST. IT ALSO MAKES ITS AUDITED FINANCIAL STATEMENTS AVAILABLE ON
132212 11-11-21
Schedule O (Form 990) 2021
34

10261017 131839 069-000792

2021.04030 NEW MEXICO STATE BAR FOUN 069-0001

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Name of the organization NEW MEXICO STATE BAR FOUNDATION	Employer identification number 85-0390079
ITS WEBSITE. IT DOES NOT MAKE ITS CONFLICT OF INTEREST PO	LICY AVAILABLE TO
THE PUBLIC	
FORM 990, PART VI, SECTION A, LINE 3, BOARD EXECUTIVE COMM	
THE EXECUTIVE COMMITTEE CONSISTS OF THE BBC OFFICERS (4) A	ND TWO
ADDITIONAL BBC MEMBERS APPOINTED BY THE BBC PRESIDENT. TH	IE COMMITTEE
HAS THE POWER TO ACT ON ANY MATTER DELEGATED TO IT BY THE	BAR
FOUNDATION OR MATTERS THAT MUST BE DECIDED PRIOR TO THE NE	XT REGULARLY
SCHEDULED BAR FOUNDATION MEETING.	
FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES	:
FURNITURE AND EQUIPMENT:	
PROGRAM SERVICE EXPENSES	809.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	809.
POSTAGE AND DELIVERY:	
PROGRAM SERVICE EXPENSES	379.
MANAGEMENT AND GENERAL EXPENSES	9.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	388.
OTHER :	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	35.
FUNDRAISING EXPENSES	0.
FUNDRAISING EXPENSES 132212 11-11-21 35 61017 131839 069-000792 2021.04030 NEW MEXICO ST	Schedule O (Form 990)

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Schedule O (Form 990) 2021 Name of the organization NEW MEXICO STATE BAR FOUNDATION	Page Employer identification number 85-0390079
TOTAL EXPENSES	35.
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	
FORM 990, PART XII, LINE 2C EXPLANATION	
THE FINANCE COMMITTEE AND THE EXECUTIVE DIRECTOR, IN CONJU	JNCTION WITH
THE BOARD OF BAR COMMISSIONERS, OVERSEE THE AUDIT OF THE H	FINANCIAL
STATEMENTS AND SELECTION OF AN INDEPENDENT AUDITOR. THE C	DRGANIZATION
DID NOT CHANGE ITS OVERSIGHT PROCESS OR SELECTION PROCESS	DURING THE
TAX YEAR.	

SCH	EDULE	R
/		

(Form 990)

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

OMB No. 1545-0047

2021 Open to Public Inspection

Employer identification number 85 - 0390079

Department of the Treasury Internal Revenue Service

► Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

NEW MEXICO STATE BAR FOUNDATION

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity	cont	g) 512(b)(13) rolled tity?
				501(c)(3))		Yes	No
STATE BAR OF NEW MEXICO - 85-0242641							
5121 MASTHEAD RD NE	AIDS THE COURTS OF NM IN						
ALBUQUERQUE, NM 87109	ADMINISTRATION OF JUSTICE	NEW MEXICO	501(C)(6)		N/A		х
	-						
	-						
	-						

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2021

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85-0390079 Page 2

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

erganizations treated as a pa													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)		
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total income	Share of end-of-year assets		ortionate itions?	amount in box 20 of Schedule	mana partn	^{ll or} Percentag ^{ing} ownershi		
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes	No		
										+			
	-												
	-												
	-												
]												
	1												
	1				1		1	L	I				

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(state or entit		(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
		country)				400010		Yes	No

Schedule R (Form 990) 2021 NEW MEXICO STATE BAR FOUNDATION

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

te: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Ye	es
During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts	II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		
Gift, grant, or capital contribution to related organization(s)			
Gift, grant, or capital contribution from related organization(s)			
Loans or loan guarantees to or for related organization(s)		1	
Loans or loan guarantees by related organization(s)		\square	
Dividends from related organization(s)	1f		+
g Sale of assets to related organization(s)	1g	I	
Purchase of assets from related organization(s)			
Exchange of assets with related organization(s)	11		
Lease of facilities, equipment, or other assets to related organization(s)			\neg
Lease of facilities, equipment, or other assets from related organization(s)	<u>1k</u>	_	
Performance of services or membership or fundraising solicitations for related organization(s)		X	ζ
n Performance of services or membership or fundraising solicitations by related organization(s)		1	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X	ζ
Sharing of paid employees with related organization(s)			ζ
Reimbursement paid to related organization(s) for expenses		x	ζ
Reimbursement paid by related organization(s) for expenses		+-	\neg
Other transfer of cash or property to related organization(s)	<u>1r</u>		
Conter transfer of cash or property from related organization(s)	1s		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) STATE BAR OF NEW MEXICO	L	194,718.	
(2) STATE BAR OF NEW MEXICO	N	92,638.	
(3) STATE BAR OF NEW MEXICO	0	208,681.	
(4) STATE BAR OF NEW MEXICO	Р	332,432.	
(5)			
<u>(6)</u>			

Schedule R (Form 990) 2021 NEW MEXICO STATE BAR FOUNDATION

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners se 501(c)(3) orgs.? Yes No	(g) Share of end-of-year assets	(h) Disproj tiona allocatio Yes I	oor- te ns? of S No (F	(i) ode V-UBI unt in box 20 Schedule K-1 orm 1065)	(j) General o managing partner? Yes NO	(k) Percentage ownership

Schedule R (Form 990) 2021

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

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