



KRIEGEL/GRAY/SHAW & CO., P.C.

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**STATE OF NEW MEXICO
DONA ANA COUNTY**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

JUNE 30, 2009

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DONA ANA COUNTY
OFFICIAL ROSTER
JUNE 30, 2009

COMMISSIONERS

<u>Name</u>	<u>Title</u>
<i>Leticia Duarte-Benavidez</i>	<i>Chairwoman, Commissioner, District 5</i>
<i>Scott Krahling</i>	<i>Commissioner, District 4</i>
<i>Karen G. Perez</i>	<i>Commissioner, District 3</i>
<i>Oscar Vasquez Butler</i>	<i>Commissioner, District 1</i>
<i>Dolores Saldana-Caviness</i>	<i>Commissioner, District 2</i>

OFFICIALS

<i>Brian D. Haines</i>	<i>County Manager</i>
<i>David Gutierrez</i>	<i>County Treasurer</i>
<i>Lynn Ellis</i>	<i>County Clerk</i>
<i>Gary Perez</i>	<i>County Assessor</i>
<i>Alice M. Salcido</i>	<i>Probate Judge</i>
<i>Todd Garrison</i>	<i>County Sheriff</i>

INDEPENDENT AUDITORS' REPORT

Mr. Hector H. Balderas, State Auditor and
The Board of County Commissioners
Dona Ana County
Las Cruces, New Mexico

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Dona Ana County (the "County"), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's non-major governmental, non-major enterprise, internal service and fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards, generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dona Ana County, as of June 30, 2009, the respective changes in financial position and cash flows, where applicable, there of and the respective budgetary comparison of the general, and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each non-major governmental, non-major enterprise, internal service, and fiduciary funds of Dona Ana County as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, there of and the respective budgetary comparisons for the major debt service fund and all non-major funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Mr. Hector H. Balderas, State Auditor and
The Board of County Commissioners
Dona Ana County
Las Cruces, New Mexico
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In accordance with *Government Auditing Standards*, we have also issued our reports dated November 11, 2009 on our consideration of the Dona Ana County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 4 through 15 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the basic financial statements, and the combining and individual fund financial statements and budgetary comparisons. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The additional schedules listed as "other supplementary information" in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


Kriegel/Gray/Shaw & Co., P.C.

November 11, 2009

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

The Dona Ana County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended June 30, 2009. Please read it in conjunction with the Dona Ana County's financial statements beginning on page 16.

FINANCIAL HIGHLIGHTS

- The County completed fiscal year 2009 with \$357,428,763 in total assets; this is a less than one percent increase in assets when compared to the \$356,864,987 in fiscal year 2008. Total Liabilities for net assets decreased by roughly 15.7% or \$73,573,594 to \$62,012,348; while Total Net Assets increased by approximately 4.3% or \$283,291,393 to complete the fiscal year at \$295,416,415.
- Governmental Activity increased by roughly 8.4% or \$19,036,480 to end the fiscal year at \$245,243,974; while Business-Type Activities decreased by 12.11% or \$6,911,548 for a fiscal year net asset balance of \$50,172,441; while revenues increased by 1.2% \$122,539,177 and exceeded expenditures \$111,299,277 by 10.0%.
- The County's financial analysis of County Governmental Funds indicates an increase in total assets of \$1,192,191 or 1.1% to \$107,417,175; total liabilities decreased by \$3,875,463 or 21.6%, while total fund balance increased by \$5,067,654 or 5.7%.
- On February 10, 2005, the Dona Ana County, the City of Sunland Park and Verde Group, LLC, entered into a Memorandum of Understanding to create a Joint Water Wastewater Authority to provide water, wastewater services, and, zoning and sub-division services for the Santa Teresa-Border Area of Southern Dona Ana County. Included in this agreement is the transfer of fixed assets from Dona Ana County to the newly created entity. Current worth of these assets to be transferred approximates \$14,000,000. This MOU is still in effect in the current fiscal year.
- Dona Ana County received state appropriations totaling \$5,000,000 for the Colonias Initiative from the State of New Mexico Governor's Office to improve infrastructure within the 40 substandard designated colonia communities within the County's boundaries. In fiscal year 2009, \$340,789 has been expended.
- The County successfully negotiated a contract with the County Detention Officers. They received a salary increase of 2.4%.
- Total bonded debt at June 30, 2009 for the County was \$48,180,000.
- The new 1/4 of 1 percent tax approved by voters to support infrastructure development at Spaceport America (north of Las Cruces) went into effect on January 1.
- The new 1/16 of 1 percent tax approved by the Board of County Commissioners to support county correctional facility operations went into effect on July 1, 2009.

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* consist of two statements and are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The *Statement of Net Assets* presents information on all the County's assets and liabilities, with the difference between the two reported as net assets.

The *Statement of Activities* presents information showing how the County's net assets changed during fiscal year 2009. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include General Government, Public Safety, Public Works, Health and Welfare, and Cultural and Recreation. The business-type activities of the County include Water, Wastewater, and Rental Housing Fund Financial Statements.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spend-able resources, as well as balances of spend-able resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County adopts an annual appropriated budget for its general, special revenue, debt service and capital projects funds. A budgetary comparison statement has been provided for these funds to demonstrate budgetary compliance.

The basic governmental fund financial statements begin on page 18 of this report.

Proprietary Fund

The County maintains two types of proprietary funds. *Enterprise funds* are used to report the same function presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to various Water and Wastewater Utilities, and HUD's Low Rent Housing Villa Sereno, as well as operations. An internal service fund is utilized to charge costs of fleet maintenance to individual funds.

The basic proprietary fund financial statements begin on page 24 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs.

The basic fiduciary fund financial statements begin on page 32 of this report.

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33-66 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found starting on page 67 of this report.

The combining statements referred to earlier in connection with Nonmajor governmental funds and Nonmajor enterprise funds are presented in the supplementary information section of this report. Combining schedules can be found on pages 78-139 of this report.

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Broad Overview of Finances)

The County implemented the new financial reporting model required by Governmental Accounting Standards Board Statement No. 34 in fiscal year ended June 30, 2003. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the County as a whole.

Dona Ana County
Condensed Schedule of Net Assets
As of June 30, 2009 and 2008

	2009	2008	2009	2008	2009	2008
	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total Primary Government	Total Primary Government
Assets:						
Current and Other Assets	\$ 105,508,000	\$ 101,452,721	\$ (1,836,964)	\$ 6,776,234	\$ 103,671,036	\$ 108,228,955
Capital Assets	195,495,187	190,142,780	58,262,540	58,493,252	253,757,727	248,636,032
Total Assets	\$ 301,003,187	\$ 291,595,501	\$ 56,425,576	\$ 65,269,486	\$ 357,428,763	\$ 356,864,987
Liabilities:						
Current Liabilities	\$ 9,513,174	\$ 12,369,134	\$ 1,592,345	\$ 1,620,968	\$ 11,105,519	\$ 13,990,102
Non-Current Liabilities	46,246,039	53,018,873	4,660,790	6,564,619	50,906,829	59,583,492
Total Liabilities	55,759,213	65,388,007	6,253,135	8,185,587	62,012,348	73,573,594
Net Assets:						
Invested in Capital Assets	151,927,384	137,403,172	53,522,526	52,123,882	205,449,910	189,527,054
Restricted Assets	5,415,034	3,632,899	0	0	5,415,034	3,632,899
Unrestricted Assets	87,901,556	85,171,423	(3,350,085)	4,960,017	84,551,471	90,131,440
Total Net Assets	245,243,974	226,207,494	50,172,441	57,083,899	295,416,415	283,291,393
Total Liabilities And Net Assets	\$ 301,003,187	\$ 291,595,501	\$ 56,425,576	\$ 65,269,486	\$ 357,428,763	\$ 356,864,987

The largest portion of the County's net assets reflects its investment in capital assets (i.e., land, land improvements, buildings, equipment, utility infrastructure); less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted* net assets may be used to meet the County's ongoing obligations to citizens and creditors.

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Governmental Activities

Governmental activities increased the County's net assets by \$19,036,480. The increase is due predominantly to the contribution of roads to the County by developers as well as an increase in operating grants for health and welfare and grants for public works projects.

On June 1, 2004, the County and the City of Las Cruces terminated the lease of the County and City-owned hospital to Memorial Medical Center, Inc. (MMCI, a non-profit corporation) and executed a new 40-year lease to Province Healthcare, Inc. (PHI), now taken over by Life Point. The County and City each began receiving half of MMCI's assets from the resulting liquidation of the corporation. The increase in Net assets mentioned above is primarily a result of the prepayment of the 40-year lease by PHI and the liquidation of MMCI. More detailed information about the hospital lease is presented on page 63, Note 14 to the financial statements.

The overall financial position in governmental activities increased by 8.5%. The change in net assets from 2008 to 2009 was \$19,036,480; contributions of roads noted above as well as substantial public works grants and health and welfare grants/constructions account for this change.

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Business-Type Activities

The overall financial position of the business-type activities changed predominantly due to the development of a new housing project.

Construction continues on water and wastewater utilities for the County. The County is anticipating the transfer of assets of the Border (Santa Teresa) Water and Wastewater facilities to the Joint Water Wastewater Authority. Overall the County utility connections increased by 99 connections for a total of 2,822.

Dona Ana County
Summary of Changes In Net Assets
As of June 30, 2009 and 2008

	2009	2008	2009	2008	2009	2008
	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total Primary Government	Total Primary Government
Revenues:						
<u>Program Revenues</u>						
Charges for Services	\$ 16,579,768	\$ 15,401,542	\$ 1,440,219	\$ 1,220,255	\$ 18,019,987	\$ 16,621,797
Operating Grants and Contributions	16,523,547	23,855,449	18,470	35,784	16,542,017	23,891,233
Capital Grants and Contributions	15,164,354	14,648,192	441,746	882,047	15,606,100	15,530,239
<u>General Revenue:</u>						
Taxes, Penalties and Interest	67,185,392	56,729,774	0	0	67,185,392	56,729,774
Investment Income	857,974	4,118,915	29,688	95,975	887,662	4,214,890
Other Revenue	2,907,503	3,976,269	1,390,516	69,756	4,298,019	4,046,025
Total Revenue	119,218,538	118,730,141	3,320,639	2,303,817	122,539,177	121,033,958
Expenses						
General Government	28,516,077	19,634,639	0	0	28,516,077	19,634,639
Public Safety	39,629,797	36,820,635	0	0	39,629,797	36,820,635
Public Works	15,710,579	18,350,739	0	0	15,710,579	18,350,739
Health and Welfare	21,217,492	20,648,147	0	0	21,217,492	20,648,147
Cultural Recreation	114,881	3,341,709	0	0	114,881	3,341,709
Bond Interest	2,523,539	3,396,605	0	0	2,523,539	3,396,605
Fiscal Agent's Fees	34,519	30,670	0	0	34,519	30,670
Housing Assistance	0	0	79,359	98,819	79,359	98,819
Water	0	0	194,905	220,118	194,905	220,118
Wastewater	0	0	3,073,163	1,813,100	3,073,163	1,813,100
Operation and maintenance services	0	0	204,966	161,918	204,966	161,918
Total Expenses	107,746,884	102,223,144	3,552,393	2,293,955	111,299,277	104,517,099
Increase in net assets before transfers	11,471,654	16,506,997	(231,754)	9,862	11,239,900	16,516,859
Transfers	7,564,826	53,234	(6,679,704)	827,201	885,122	880,435
Change in Net Assets	19,036,480	16,560,231	(6,911,458)	837,063	12,125,022	17,397,294
Net Assets – Beginning of year	226,207,494	209,647,263	57,083,899	56,246,836	283,291,393	265,894,099
Net assets – End of year	\$ 245,243,974	\$ 226,207,494	\$ 50,172,441	\$ 57,083,899	\$ 295,416,415	\$ 283,291,393

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spend-able resources. Such information is useful in assessing the County's financing requirements. In particular, Unreserved Fund Balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Dona Ana County
Condensed Balance Sheet of Government Funds
As of June 30, 2009 and 2008

	2009	2008	2009	2008	2009	2008
	General Fund	General Fund	Health Services (SLIAG)	Health Services (SLIAG)	Debt Service Fund	Debt Service Fund
Assets						
Pooled cash and investment	\$ 44,039,251	\$ 48,954,166	\$9,805,621	\$13,399,065	\$ 5,873,803	\$ 6,268,656
Interest receivable	245,694	156,799	2,868	0	23,597	27,369
Taxes receivable, net of allowance	5,053,631	5,309,885	0	0	60,626	50,762
Accounts receivable, net	312,518	134,999	350,000	68,262	0	0
Intergovernmental receivables	1,611,312	2,823,517	22,821	0	0	0
Due from other funds	2,194,939	2,994,761	0	0	301,872	274,767
Inventories	13,354	15,259	0	0	0	0
Bonds receivable	6,665,000	0	0	0	0	0
Prepays	0	0	0	0	0	0
Total Assets	\$ 60,135,699	\$ 60,389,386	\$ 10,181,310	\$ 13,467,327	\$ 6,259,898	\$ 6,620,048
Liabilities and Fund Balance Liabilities						
A/P, accruals and other liabilities	\$ 2,125,929	\$ 1,623,817	\$ 64,461	\$ 155,306	\$ 790,409	\$ 2,945,121
Deferred revenues	6,192,075	8,406,706	0	0	54,455	42,028
Total Liabilities	8,318,004	10,030,523	64,461	155,306	844,864	2,987,149
Fund Balances						
Reserved	13,354	15,259	0	0	5,415,034	3,632,899
Unreserved designated	22,526,239	22,608,853	0	0	0	0
Unreserved and undesignated	29,278,102	27,734,751	10,116,849	13,312,021	0	0
Total Fund Balances	51,817,695	50,358,863	10,116,849	13,312,021	5,415,034	3,632,899
Total Liabilities and Fund Balance	\$ 60,135,699	\$ 60,389,386	\$ 10,181,310	\$ 13,467,327	\$ 6,259,898	\$ 6,620,048

	2009	2008	2009	2008
	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets				
Pooled cash and investment	\$23,438,095	\$18,078,265	\$ 83,156,770	\$ 86,700,152
Interest receivable	5,958	0	278,117	184,168
Taxes receivable, net of allowance	3,180,897	160,087	8,295,154	5,519,228
Accounts receivable, net	0	0	662,518	537,261
Intergovernmental receivables	3,886,191	6,839,205	5,520,324	9,328,722
Due from other funds	144,528	670,666	2,641,339	3,940,194
Inventories	0	0	13,354	0
Bonds receivable	0	0	6,665,000	0
Prepays	184,599	0	184,599	15,259
Total Assets	\$ 30,840,268	\$ 25,748,223	\$107,417,175	\$106,224,984
Liabilities and Fund Balance Liabilities				
A/P, accruals and other liabilities	\$ 4,120,560	\$ 4,193,088	\$ 7,101,359	\$ 8,917,332
Deferred revenues	723,142	580,428	6,969,672	9,029,162
Total Liabilities	4,843,702	4,773,516	14,071,031	17,946,494
Fund Balances				
Reserved	587,238	514,076	6,015,626	4,162,234
Unreserved designated	0	0	22,526,239	22,608,853
Unreserved and undesignated	25,409,328	20,460,631	64,804,279	61,507,403
Total Fund Balances	25,996,566	20,974,707	93,346,144	88,278,490
Total Liabilities and Fund Balance	\$ 30,840,268	\$ 25,748,223	\$107,417,175	\$106,224,984

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

The unreserved and undesignated portion of the total governmental fund balance is \$64,804,279 and is available for spending at the County's discretion. Of the amount remaining in fund balance, \$22,526,239 is designated for health care and \$6,015,626 is reserved for debt service, capital acquisition and inventories.

As of the end of fiscal year 2009, the County's governmental funds reported combined ending fund balances of \$93,346,144, an increase of \$5,067,654 in comparison with the prior year. The general fund balance at the end of fiscal year 2009 is reported at \$51,817,695, which is an increase of \$1,458,832. This shows that revenues were substantially the same while expenditures increased.

Dona Ana County
Condensed Schedule of Government Funds
Changes In Fund Balance
As of June 30, 2009 and 2008

	2009	2008	2009	2008	2009	2008
	General Fund	General Fund	Health Services (SLIAG)	Health Services (SLIAG)	Debt Service Fund	Debt Service Fund
Fund Balance						
Total Revenue	\$ 68,906,739	\$ 68,733,614	\$10,296,011	\$12,296,507	\$ 708,638	\$ 818,457
Total Expenditures	64,987,158	61,177,095	6,898,450	6,807,619	10,698,058	6,277,275
Other Financing Sources						
Transfers In	30,667,740	33,125,701	17,064	1,773,205	12,286,586	5,163,892
Transfers Out	(33,128,489)	(34,430,621)	(6,609,797)	(4,701,235)	(515,031)	(1,438,003)
Total Other Financing Sources (Uses)	(2,460,749)	(1,304,920)	(6,592,733)	(2,928,030)	11,771,555	3,725,889
Net Changes In Fund Balance	1,458,832	6,251,599	(3,195,172)	2,560,858	1,782,135	(1,732,929)
Fund Balance -- July 1 (Beginning)	50,358,863	44,107,264	13,312,021	10,751,163	3,632,899	5,365,828
Fund Balance -- June 30 (Ending)	\$ 51,817,695	\$ 50,358,863	\$10,116,849	\$13,312,021	\$ 5,415,034	\$ 3,632,899

	2009	2008	2009	2008
	Nonmajor Governmental Fund	Nonmajor Governmental Fund	Total Governmental Funds	Total Governmental Funds
Fund Balance				
Total Revenue	\$ 35,366,994	\$ 30,418,634	\$115,278,382	\$112,267,212
Total Expenditures	34,941,888	31,907,604	117,525,554	106,169,593
Other Financing Sources				
Transfers In	5,921,433	3,527,378	48,892,823	43,590,176
Transfers Out	(1,324,680)	(3,617,083)	(41,577,997)	(44,186,942)
Total Other Financing Sources (Uses)	4,596,753	(89,705)	7,314,826	(596,766)
Net Changes In Fund Balance	5,021,859	(1,578,675)	5,067,654	5,500,853
Fund Balance -- July 1 (Beginning)	20,974,707	22,553,382	88,278,490	82,777,637
Fund Balance -- June 30 (Ending)	\$ 25,996,566	\$ 20,974,707	\$ 93,346,144	\$ 88,278,490

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Proprietary funds are business-type funds, which include Water and Wastewater Systems, and HUD's Low Rent Housing Villa Sereno.

Total net assets of proprietary funds at the end of the year amounted to \$50,904,605.

Other factors concerning the finances of these funds have been addressed in the discussion of the County's business-type activities and capital assets.

Dona Ana County
Condensed Schedule of All Proprietary Funds
As of June 30, 2009 and 2008

	2009		2008		2009		2008		2009		2008	
	Border Water	Border Water	Border Wastewater	Border Wastewater	South Central Wastewater	South Central Wastewater	South Central Wastewater	South Central Wastewater	Internal Service Fund	Internal Service Fund	Internal Service Fund	Internal Service Fund
Total Operating Revenues	\$ 276,376	\$ 115,006	\$ 81,590	\$ 103,220	\$ 720,247	\$ 674,456						
Total Operating Expenditures	252,446	220,481	160,081	143,009	1,381,093	1,121,438						
Net Income From Operations	23,930	(105,475)	(78,491)	39,789	(660,846)	(446,982)						
Non-Operating Revenue (Expenses)	8,268	9,530	802,069	(63,396)	(502)	34,759						
Net Income	32,198	(95,945)	723,578	(103,185)	(661,348)	(412,223)						
Capital Contributions	0	0	0	0	(2,969)	0						
Net Transfers In (Out)	0	0	(6,904,015)	0	115,860	752,000						
Change in Net Assets	0	(95,945)	(6,180,437)	(103,185)	(548,457)	339,777						
Total Net Assets – July 1 (Beginning)	9,917,119	10,013,064	6,836,620	6,939,805	22,542,434	22,202,657						
Total Net Assets – June 30 (Ending)	\$ 9,949,317	\$ 9,917,119	\$ 656,183	\$ 6,836,620	\$ 21,993,977	\$ 22,542,434						
	2009	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2008
	NMED County Utilities	Nonmajor Enterprise Funds	Nonmajor Enterprise Funds	Total Enterprise Funds	Total Enterprise Funds	Internal Service Fund	Internal Service Fund	Internal Service Fund	Internal Service Fund	Internal Service Fund	Internal Service Fund	Internal Service Fund
Total Operating Revenues	\$ 0	\$ 476,595	\$ 1,209,620	\$ 1,554,808	\$ 2,102,302	\$ 2,499,316	\$ 2,333,043					
Total Operating Expenditures	153,686	850,573	741,787	2,797,879	2,226,715	2,789,676	2,698,680					
Net Income From Operations	(153,686)	(373,978)	467,833	(1,243,071)	(124,413)	(290,360)	(365,637)					
Non-Operating Revenue (Expenses)	(262,183)	463,665	153,382	1,011,317	134,275	0	0					
Net Income	(415,869)	89,687	621,215	(231,754)	9,862	(290,360)	(365,637)					
Capital Contributions	2,969	0	0	0	0	0	0					
Net Transfers In (Out)	75,500	32,951	75,201	(6,679,704)	827,201	250,000	650,000					
Change in Net Assets	(337,400)	122,638	696,416	(6,911,458)	837,063	(40,360)	284,363					
Total Net Assets – July 1 (Beginning)	2,070,934	15,716,792	17,091,310	57,083,899	56,246,836	772,524	488,161					
Total Net Assets – June 30 (Ending)	\$ 1,733,534	\$ 15,839,430	\$17,787,726*	\$ 50,172,441	\$ 57,083,899	\$ 732,164	\$ 772,524					

*Prior year included NMED fund as nonmajor, current year NMED shown as major enterprise fund.

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

GENERAL FUND BUDGETARY ANALYSIS

- The General Fund revenue budget increased approximately \$2,132,982 from \$70,026,668 to a final budget of \$72,159,650. With the economic pain felt across the country, the PILT (payment-in-lieu-of-taxes) program assisted local communities by distributing larger payments that reflect the results of annual inflationary adjustments to the per acre and population variables used in the formula to compute payment amounts. In addition, intergovernmental grant revenue increased due to the County's acceptance of a sub-grant agreement from the New Mexico Department of Homeland Security and Emergency Management.
- The County's General Fund actual revenues at fiscal year end totaled \$67,236,801 versus a budget of \$72,159,650 for a shortfall of \$4,922,849. The County experienced a significant decrease in intergovernmental grant revenues as well as a substantial decrease in investment earnings due to a drop in interest rates.
- The General Fund expenditure budget increased approximately \$3,610,965 from \$69,451,615 to a final budget of \$72,415,324. This increase was due primarily to the County's acceptance of a sub-grant agreement from the New Mexico Department of Homeland Security and Emergency Management as well as the addition of 40 new full time equivalent positions to enhance detention center jail command structure and operations.
- The County's General Fund expenditure budget at fiscal year end totaled \$72,415,324 while actual expenditures totaled \$64,538,970, or \$7,876,354 under budget. Due to the economic downturn, the County was forced to implement a freeze on filling vacant positions, limit travel for continuing education and cut back on capital purchases.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Construction was completed on the Rincon Volunteer Fire Department remodel and the improvements to Colquitt Park. The costs were transferred from the Governmental Type Construction-In-Progress account to the Building and Structures and to the Land Improvements capital asset accounts, respectively, in fiscal year 2009.

Construction was completed on the Santa Teresa Airport runway extension and sewer system, the Milagro and San Miguel Wastewater projects, and various road projects. The costs were transferred from the Governmental Type Construction-In-Progress account to the Infrastructure account in fiscal year 2009.

Major capital asset events during fiscal year 2009 included:

- Reclassification of the Santa Teresa Airport expansion from Construction-In-Progress to Infrastructure.
- Reclassification of Dona Ana County road projects from Construction-In-Progress to infrastructure.
- Continued construction on the County's Utility and Road projects.

DONA ANA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2008

Long-Term Debt

The County's outstanding notes and bonded debt decreased by \$1,133,880 or less than 2.0% during the fiscal year 2009. Notes payable increased 6.1%; this increase is due to the County drawing down an additional \$501,375 (including accrued interest) of the \$5.4 million of the Clean Water State Revolving Loan. Bonded debt decreased by \$1,475,000 or 2.9% during the fiscal year.

At the end of fiscal year 2009, the County had total long-term debt outstanding to various agencies of \$54,972,817 or a 12.1% (\$7,136,161) decrease from the prior fiscal year.

Dona Ana County
Condensed Schedule of Outstanding Debt
As of June 30, 2009 and 2008

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Activity</u>	
	2009	2008	2009	2008	2009	2008
Revenue Bonds	\$ 32,450,000	\$ 39,815,000	\$ 6,665,000	\$ 0	\$39,115,000	\$39,815,000
Special Assessment Bonds	6,490,000	6,795,000	0	0	6,490,000	6,795,000
General Obligation Bonds	2,575,000	3,045,000	0	0	2,575,000	3,045,000
Notes Payable	1,155,258	1,315,513	4,740,014	4,238,639	5,895,272	5,554,152
Capital Leases	897,545	1,769,095	0	0	897,545	1,769,095
Verde Group Liability	0	0	0	2,130,731	0	2,130,731
Total Outstanding Debt	<u>\$ 43,567,803</u>	<u>\$ 52,739,608</u>	<u>\$ 11,405,014</u>	<u>\$ 6,369,370</u>	<u>\$ 54,972,817</u>	<u>\$ 59,108,978</u>

Additional information on the County's debt can be found in Note 7 beginning on page 53 of this report.

Economic Outlook

The County was slower to enter a recession than most parts of the country. Some states entered recession in late 2007 and others throughout 2008. According to Moody's Economy, the State of New Mexico was slow to feel the impact of the national downturn and Dona Ana County did not enter recession until Spring of 2009. Moody's Economy predicts job growth for the State of New Mexico in the first quarter of 2010, which would indicate a "last in, first out" scenario -- areas affected last by the recession should tend to be first to recover.

Property taxes, a major revenue for the County, have continued to experience growth, though at a slower rate than in recent years. Assessed value grew a little over 7% from 2008 to 2009. Gross Receipts Taxes have remained fairly constant over the past year, though appear to have dropped off slightly this past Spring, which is consistent with Moody's Economy's findings. Other revenues, other than Federal and State grants have remained fairly constant.

State funding is somewhat questionable in the near term. The Governor has taken action to freeze unencumbered grant funds and the legislature is attempting to address a budget deficit. An early recovery for the State would help address this reduction in funding.

Accordingly, we are cautious about our ability to maintain the same levels of service.

REQUEST FOR INFORMATION

The financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional information, contact the County's Financial Services Director, 845 N Motel Blvd., Las Cruces, New Mexico 88007.

DONA ANA COUNTY
STATEMENT OF NET ASSETS
JUNE 30, 2009

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$52,297,590	\$4,869,534	\$57,167,124
Investments	30,859,180	50,861	30,910,041
Receivables (net of allowance for uncollectibles)	14,756,113	533,477	15,289,590
Internal balances	732,164	(732,164)	0
Prepays	184,599	0	184,599
Bonds receivable/payable	6,665,000	(6,665,000)	0
Inventories	13,354	88,878	102,232
Deposits	0	17,450	17,450
Capital Assets:			
Land and construction in progress	23,474,687	10,433,035	33,907,722
Other capital assets, net of accumulated depreciation	172,020,500	47,829,505	219,850,005
<i>Total assets</i>	301,003,187	56,425,576	357,428,763
LIABILITIES			
Accounts payable	2,943,458	233,717	3,177,175
Wages and salaries payable	846,105	11,211	857,316
Interest payable	495,223	87,425	582,648
Other current liabilities	175,234	10,704	185,938
Deferred revenues	3,670,866	1,054,245	4,725,111
Noncurrent Liabilities:			
Due within one year	1,682,288	195,043	1,877,331
Due in more than one year	45,946,039	4,660,790	50,606,829
<i>Total liabilities</i>	55,759,213	6,253,135	62,012,348
NET ASSETS			
Invested in capital assets, net of related debt	151,927,384	53,522,526	205,449,910
Restricted for:			
Debt Service	5,415,034	0	5,415,034
Unrestricted Net Assets	87,901,556	(3,350,085)	84,551,471
<i>Total net assets</i>	\$245,243,974	\$50,172,441	\$295,416,415

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary Government							
Governmental Activities:							
General government	\$28,516,077	\$3,490,126	\$14,592	\$28,455	(\$24,982,904)	\$0	\$7,066,346
Public safety	39,629,797	11,120,370	3,530,048	1,375,263	(23,604,116)	0	32,051,362
Public works	15,710,579	1,641,037	0	11,735,838	(2,333,704)	0	26,753,750
Health and welfare	21,217,492	324,910	12,888,234	762,394	(7,241,954)	0	27,951,076
Cultural and recreation	114,881	3,325	90,673	1,262,404	1,241,521	0	2,712,804
Bond interest	2,523,539	0	0	0	(2,523,539)	0	0
Fiscal agent's fees	34,519	0	0	0	(34,519)	0	0
<i>Total governmental activities</i>	<i>107,746,884</i>	<i>16,579,768</i>	<i>16,523,547</i>	<i>15,164,354</i>	<i>(59,479,215)</i>	<i>0</i>	<i>96,535,338</i>
Business-Type Activities:							
Operation and maintenance serv.	204,966	238,913	0	0	0	33,947	477,826
Water services	194,905	257,275	0	0	0	62,370	514,550
Sewage services	3,073,163	931,730	0	0	0	(2,141,433)	1,863,460
Housing assistance	79,359	12,301	18,470	441,746	0	393,158	945,034
<i>Total business-type activities</i>	<i>3,552,393</i>	<i>1,440,219</i>	<i>18,470</i>	<i>441,746</i>	<i>0</i>	<i>(1,651,958)</i>	<i>3,800,870</i>
Total primary government	\$111,299,277	\$18,019,987	\$16,542,017	\$15,606,100	(\$59,479,215)	(\$1,651,958)	\$100,336,208

General Revenues

Taxes:

Property taxes, levied for general purposes	\$32,751,251	\$0	\$32,751,251
State taxes	27,869,576	0	27,869,576
Payments in lieu of taxes	5,552,401	0	5,552,401
License and permits	516,940	0	516,940
Penalties and interest	1,012,164	0	1,012,164
Miscellaneous	2,390,563	114,589	2,505,152
Debt forgiveness income	0	1,278,355	1,278,355
Gain/loss on asset disposals	0	(2,428)	(2,428)
Investment earnings	857,974	29,688	887,662
Operating transfers, net	7,564,826	(6,679,704)	885,122
Capital transfers, net	0	0	0
<i>Total general revenues and transfers</i>	<i>78,515,695</i>	<i>(5,259,500)</i>	<i>73,256,195</i>

Change in net assets	19,036,480	(6,911,458)	12,125,022
Net assets, beginning	224,790,324	60,855,167	285,645,491
Restatements	1,417,170	(3,771,268)	(2,354,098)
<i>Net assets, beginning restated</i>	<i>226,207,494</i>	<i>57,083,899</i>	<i>283,291,393</i>
Net assets, ending	\$245,243,974	\$50,172,441	\$295,416,415

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2009

	General Fund	Health Services (SLIAG)	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$13,180,071	\$9,805,621	\$5,873,803	\$23,438,095	\$52,297,590
Investments	30,859,180	0	0	0	30,859,180
Interest receivable	245,694	2,868	23,597	5,958	278,117
Taxes receivable (net of allowance for uncollectibles)	5,053,631	0	60,626	3,180,897	8,295,154
Receivables (net of allowance for uncollectibles)	312,518	350,000	0	0	662,518
Intergovernmental receivables	1,611,312	22,821	0	3,886,191	5,520,324
Due from other funds	2,194,939	0	301,872	144,528	2,641,339
Bonds receivable	6,665,000	0	0	0	6,665,000
Prepays	0	0	0	184,599	184,599
Inventories	13,354	0	0	0	13,354
Total assets	\$60,135,699	\$10,181,310	\$6,259,898	\$30,840,268	\$107,417,175
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$1,013,882	\$40,782	\$26	\$1,888,768	\$2,943,458
Wages and salaries payable	793,442	23,679	0	28,984	846,105
Accrued interest payable	356	0	488,168	6,699	495,223
Due to other funds	143,015	0	302,215	2,196,109	2,641,339
Settlement payable	0	0	0	0	0
Other liabilities	175,234	0	0	0	175,234
Deferred revenues	6,192,075	0	54,455	723,142	6,969,672
Total liabilities	8,318,004	64,461	844,864	4,843,702	14,071,031
Fund Balances:					
Reserved for:					
Debt Service	0	0	5,415,034	0	5,415,034
Capital acquisition	0	0	0	587,238	587,238
Inventories	13,354	0	0	0	13,354
Unreserved Designated For:					
Healthcare	22,526,539	0	0	0	22,526,539
Unreserved and Undesignated:					
Reported in the general fund	29,278,102	0	0	0	29,278,102
Reported in the special revenue fund	0	10,116,849	0	25,409,328	35,526,177
Total fund balances	51,817,995	10,116,849	5,415,034	25,996,566	93,346,444
Total liabilities and fund balances	\$60,135,999	\$10,181,310	\$6,259,898	\$30,840,268	\$107,417,475

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
RECONCILIATION OF THE FUND BALANCE OF GOVERNMENTAL FUNDS
TO GOVERNMENTAL ACTIVITIES NET ASSETS
JUNE 30, 2009

FUND BALANCE of Governmental Funds	\$93,346,144
Capital assets used in governmental activities are not financial resources and therefore, are not reported in governmental funds.	195,495,187
Long-term liabilities, including bonds payable, notes payable, capital leases payable, and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds.	(47,628,327)
In order to convert to the full accrual basis of accounting, it is necessary to recognize deferred revenue as revenue.	3,298,806
Internal service funds are used by management to charge the costs of Fleet Maintenance to individual funds. The governmental activities portion of the loss has been added back to the related functions, as well as, the transfers from the governmental funds.	732,164
<i>Net assets of governmental activities</i>	\$245,243,974

DONA ANA COUNTY
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	General Fund	Health Services (SLIAG)	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property taxes	\$30,803,402	\$0	\$480,604	\$1,625,573	\$32,909,579
General sales and use taxes	13,917,486	0	0	13,952,090	27,869,576
Penalty and interest on taxes	1,012,164	0	0	0	1,012,164
Payment in lieu of taxes	5,552,401	0	0	0	5,552,401
Licenses and permits	516,940	0	0	0	516,940
Intergovernmental revenue and grants	11,657,313	350,000	0	16,932,369	28,939,682
Fees and charges for services	3,236,206	0	0	2,495,869	5,732,075
Interest income - bonds	71,581	0	0	0	71,581
Investment earnings, net	47,166	297,265	228,034	213,928	786,393
Rents and royalties	386,850	0	0	2,708	389,558
Contributions and donations from private sources	1,600	9,323,000	0	0	9,324,600
Other revenue	1,703,630	325,746	0	144,457	2,173,833
<i>Total revenues</i>	<i>68,906,739</i>	<i>10,296,011</i>	<i>708,638</i>	<i>35,366,994</i>	<i>115,278,382</i>
EXPENDITURES					
Current:					
General government	20,991,388	0	0	3,181,045	24,172,433
Public safety	31,721,571	0	0	5,397,164	37,118,735
Public works	6,071,484	0	0	0	6,071,484
Health and welfare	584,531	6,883,355	0	13,449,083	20,916,969
Culture and recreation	69,075	0	0	0	69,075
Debt Service:					
Bond principal	0	0	8,140,000	0	8,140,000
Bond interest	0	0	2,523,539	0	2,523,539
Fiscal agent's fees	0	0	34,519	0	34,519
Capital Outlay:					
Capital outlay	5,549,109	15,095	0	12,914,596	18,478,800
<i>Total expenditures</i>	<i>64,987,158</i>	<i>6,898,450</i>	<i>10,698,058</i>	<i>34,941,888</i>	<i>117,525,554</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>3,919,581</i>	<i>3,397,561</i>	<i>(9,989,420)</i>	<i>425,106</i>	<i>(2,247,172)</i>
Other Financing Sources (Uses):					
Transfers in	30,667,740	17,064	12,286,586	5,921,433	48,892,823
Transfers out (use)	(33,128,489)	(6,609,797)	(515,031)	(1,324,680)	(41,577,997)
Capital transfers out (use)	0	0	0	0	0
<i>Total other financing sources (uses)</i>	<i>(2,460,749)</i>	<i>(6,592,733)</i>	<i>11,771,555</i>	<i>4,596,753</i>	<i>7,314,826</i>
<i>Net change in fund balances</i>	<i>1,458,832</i>	<i>(3,195,172)</i>	<i>1,782,135</i>	<i>5,021,859</i>	<i>5,067,654</i>
Fund balance - July 1, beginning	50,166,344	13,646,021	3,632,899	20,833,226	88,278,490
Restatements	192,519	(334,000)	0	141,481	0
Fund balance - July 1, as restated	50,358,863	13,312,021	3,632,899	20,974,707	88,278,490
<i>Fund balance - June 30, ending</i>	<i>\$51,817,695</i>	<i>\$10,116,849</i>	<i>\$5,415,034</i>	<i>\$25,996,566</i>	<i>\$93,346,144</i>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Total Net Change in Fund Balances - Governmental Funds	\$5,067,654
Current year capital outlays, net of losses from deletions were \$18,478,800, capital assets received as a donation were \$3,917,496, and long-term debt principal payments and capital lease payments totaled \$8,452,637. Additionally, the change in compensated absences (also long-term debt) caused an increase of \$181,482 and capital leases terminated and therefore, resulted in income of \$180,988. These amounts are expenditures or other resources in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt and revenues in the government-wide financial statements. The net effect of removing the 2009 capital outlays, debt principal payments and other resources is to increase net assets.	31,211,403
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net assets.	(17,043,889)
Internal service funds are used by management to charge the costs of Fleet Maintenance to individual funds. The governmental activities portion of the loss has been recorded in the related functions.	(40,360)
Other reclassification are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting to show the revenue earned from the current year's tax levy.	(158,328)
<i>Change in net assets of governmental activities</i>	\$19,036,480

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	\$45,189,999	\$45,189,999	\$43,693,999	(\$1,496,000)
Payment-in-lieu-of-taxes	1,703,000	2,723,720	3,829,232	1,105,512
Licenses and permits	417,000	417,000	367,417	(49,583)
Intergovernmental revenue and grants	3,906,164	4,887,921	2,154,799	(2,733,122)
Charges for services	14,371,333	14,404,270	13,543,405	(860,865)
Investment earnings	1,125,467	1,132,253	541,473	(590,780)
Other revenue	3,313,705	3,404,487	3,106,476	(298,011)
<i>Total revenues</i>	<u>70,026,668</u>	<u>72,159,650</u>	<u>67,236,801</u>	<u>(4,922,849)</u>
EXPENDITURES				
Current:				
General government	22,636,452	22,545,643	21,165,481	1,380,162
Public safety	37,519,625	38,147,918	32,838,468	5,309,450
Public works	11,367,935	10,927,601	10,077,128	850,473
Health and welfare	920,000	920,000	564,532	355,468
Cultural and recreation	77,970	196,857	82,640	114,217
<i>Total expenditures</i>	<u>72,521,982</u>	<u>72,738,019</u>	<u>64,728,249</u>	<u>8,009,770</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(2,495,314)	(578,369)	2,508,552	3,086,921
Other Financing Sources (Uses):				
Sale of real and personal property	0	0	0	0
Transfers in	28,740,744	30,667,740	30,667,740	0
Transfers (out) use	(31,079,639)	(33,111,425)	(33,111,425)	0
<i>Total other financing sources (uses)</i>	<u>(2,338,895)</u>	<u>(2,443,685)</u>	<u>(2,443,685)</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	(4,834,209)	(3,022,054)	<u>\$64,867</u>	<u>\$3,086,921</u>
Budgeted cash carryover	<u>4,834,209</u>	<u>3,022,054</u>		
	<u>\$0</u>	<u>\$0</u>		

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
HEALTH SERVICES (SLIAG)
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$350,000	\$350,000	\$0
Gross receipts tax	\$3,846,712	1,846,712	0	(1,846,712)
Other	9,118,200	9,118,200	9,696,063	577,863
Investment earnings	1,397,000	1,397,000	311,462	(1,085,538)
<i>Total revenues</i>	<u>14,361,912</u>	<u>12,711,912</u>	<u>10,357,525</u>	<u>(2,354,387)</u>
EXPENDITURES				
Current:				
Personnel	1,379,614	1,560,275	1,229,338	330,937
Operating	8,293,543	9,092,265	5,745,352	3,346,913
Capital outlay	15,000	15,096	15,095	1
<i>Total expenditures</i>	<u>9,688,157</u>	<u>10,667,636</u>	<u>6,989,785</u>	<u>3,677,851</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	4,673,755	2,044,276	3,367,740	1,323,464
Other Financing Sources (Uses):				
Transfers in	0	0	0	0
Transfers (out) use	(6,380,249)	(6,609,797)	(6,609,797)	0
<i>Total other financing sources (uses)</i>	<u>(6,380,249)</u>	<u>(6,609,797)</u>	<u>(6,609,797)</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	(1,706,494)	(4,565,521)	<u>(\$3,242,057)</u>	<u>\$1,323,464</u>
<i>Budgeted cash carryover</i>	<u>1,706,494</u>	<u>4,565,521</u>		
	<u>\$0</u>	<u>\$0</u>		

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF NET ASSETS
JUNE 30, 2009

	Business-Type Activities Enterprise Funds			
	Border Wastewater	Border Water System	NMED County Utilities	South Central Wastewater
ASSETS				
Current Assets:				
Cash and cash equivalents	\$1,049,571	\$692,366	\$882,770	\$531,230
Investments	0	0	0	0
Accounts receivable - net of allowance	374	16,264	0	85,045
Interest receivable	6,866	205	257	158
Deposits	0	0	0	0
Inventory	0	0	0	0
Due from other funds	0	0	0	0
<i>Total current assets</i>	<i>1,056,811</i>	<i>708,835</i>	<i>883,027</i>	<i>616,433</i>
Non-Current Assets:				
Capital Assets:				
Land	2,757,810	4,115,449	1,400	172,137
Construction in progress	17,483	263,021	459,624	776,456
Infrastructure	5,124,702	6,538,225	2,305,670	25,354,800
Buildings	0	0	0	0
Machinery and equipment	0	0	0	309,030
Accumulated depreciation	(1,067,920)	(1,027,728)	(360,645)	(2,939,482)
<i>Total noncurrent assets</i>	<i>6,832,075</i>	<i>9,888,967</i>	<i>2,406,049</i>	<i>23,672,941</i>
Total assets	\$7,888,886	\$10,597,802	\$3,289,076	\$24,289,374
LIABILITIES				
Current Liabilities:				
Accounts payable	\$322	\$86,890	\$0	\$11,220
Wages and salaries payable	0	0	0	0
Deferred revenue	495,200	559,045	0	0
Other current liabilities	600	2,550	0	3,615
Interest payable	71,581	0	5,229	7,447
Due to other funds	0	0	0	0
Current portion of long-term debt	0	0	64,364	91,670
<i>Total current liabilities</i>	<i>567,703</i>	<i>648,485</i>	<i>69,593</i>	<i>113,952</i>
Non-Current Liabilities:				
Bonds payable - noncurrent	6,665,000	0	0	0
Notes payable - noncurrent	0	0	1,485,949	2,129,072
Other noncurrent liabilities	0	0	0	52,373
<i>Total non-current liabilities</i>	<i>6,665,000</i>	<i>0</i>	<i>1,485,949</i>	<i>2,181,445</i>
<i>Total liabilities</i>	<i>7,232,703</i>	<i>648,485</i>	<i>1,555,542</i>	<i>2,295,397</i>
NET ASSETS				
Invested in capital assets, net of related debt	167,075	9,888,967	0	21,452,199
Unrestricted net assets	489,108	60,350	1,733,534	541,778
<i>Total net assets</i>	<i>656,183</i>	<i>9,949,317</i>	<i>1,733,534</i>	<i>21,993,977</i>
Total liabilities and net assets	\$7,888,886	\$10,597,802	\$3,289,076	\$24,289,374

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF NET ASSETS
JUNE 30, 2009

	Business-Type Activities Enterprise Funds		Internal Service Fund Fleet
	Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS			
Current Assets:			
Cash and cash equivalents	\$1,154,269	\$4,310,206	\$559,328
Investments	50,861	50,861	0
Accounts receivable - net of allowance	424,234	525,917	0
Interest receivable	74	7,560	0
Deposits	17,450	17,450	
Inventory	0	0	88,878
Due from other funds	346,977	346,977	0
<i>Total current assets</i>	<u>1,993,865</u>	<u>5,258,971</u>	<u>648,206</u>
Non-Current Assets:			
Capital Assets:			
Land	249,405	7,296,201	0
Construction in progress	1,620,250	3,136,834	0
Infrastructure	15,256,934	54,580,331	0
Buildings	484,301	484,301	91,088
Machinery and equipment	36,086	345,116	165,814
Accumulated depreciation	(2,377,914)	(7,773,689)	(63,456)
<i>Total noncurrent assets</i>	<u>15,269,062</u>	<u>58,069,094</u>	<u>193,446</u>
Total assets	<u>\$17,262,927</u>	<u>\$63,328,065</u>	<u>\$841,652</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$87,684	\$186,116	\$47,601
Wages and salaries payable	0	0	11,211
Deferred revenue	0	1,054,245	0
Other current liabilities	3,939	10,704	0
Interest payable	3,168	87,425	0
Due to other funds	346,977	346,977	0
Current portion of long-term debt	39,009	195,043	0
<i>Total current liabilities</i>	<u>480,777</u>	<u>1,880,510</u>	<u>58,812</u>
Non-Current Liabilities:			
Bonds payable - noncurrent	0	6,665,000	0
Notes payable - noncurrent	929,950	4,544,971	0
Other noncurrent liabilities	12,770	65,143	50,676
<i>Total non-current liabilities</i>	<u>942,720</u>	<u>11,275,114</u>	<u>50,676</u>
<i>Total liabilities</i>	<u>1,423,497</u>	<u>13,155,624</u>	<u>109,488</u>
NET ASSETS			
Invested in capital assets, net of related debt	14,300,103	45,808,344	193,446
Unrestricted net assets	1,539,327	4,364,097	538,718
<i>Total net assets</i>	<u>15,839,430</u>	<u>50,172,441</u>	<u>732,164</u>
Total liabilities and net assets	<u>\$17,262,927</u>	<u>\$63,328,065</u>	<u>\$841,652</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds			
	Border Wastewater	Border Water System	NMED County Utilities	South Central Wastewater
OPERATING REVENUES				
Charges for services	\$29,876	\$620	\$0	\$93,527
Charges for water services	0	257,275	0	0
Charges for sewerage service	49,214	0	0	557,353
Rents and royalties	0	0	0	0
Other revenue	2,500	18,481	0	69,367
<i>Total operating revenues</i>	81,590	276,376	0	720,247
OPERATING EXPENSES				
Personnel services - salaries and wages	0	19,542	0	142,547
Personnel services - employee benefits	0	1,641	0	97,652
Purchased professional and technical services	22,878	6,294	0	14,524
Utilities	37,462	73,684	0	109,124
Other operating expenses	4,418	23,376	0	361,619
Depreciation	95,323	127,909	153,686	655,627
<i>Total operating expenses</i>	160,081	252,446	153,686	1,381,093
<i>Operating income (loss)</i>	(78,491)	23,930	(153,686)	(660,846)
NON-OPERATING REVENUES (EXPENSES)				
Gain/loss on disposal of property	(100)	0	0	0
Grants (not capital grants)	0	0	0	0
Grants - capital	0	0	0	0
Debt forgiveness income	1,278,355	0	0	0
Interest expense	(485,987)	0	(270,025)	(7,447)
Investment earnings	9,801	8,268	7,842	6,945
<i>Total non-operating revenues (expenses)</i>	802,069	8,268	(262,183)	(502)
<i>Income (loss) before transfers</i>	723,578	32,198	(415,869)	(661,348)
Transfers in	521,716	0	75,500	163,860
Capital transfer in	0	0	2,969	0
Capital transfers out	0	0	0	(2,969)
Transfers out	(7,425,731)	0	0	(48,000)
<i>Total transfers in (out)</i>	(6,904,015)	0	78,469	112,891
<i>Change in net assets</i>	(6,180,437)	32,198	(337,400)	(548,457)
Total net assets - July 1, beginning	6,836,620	9,917,119	1,789,417	26,593,699
Restatements	0	0	281,517	(4,051,265)
Total net assets - July 1, restated	6,836,620	9,917,119	2,070,934	22,542,434
<i>Total net assets - June 30, ending</i>	\$656,183	\$9,949,317	\$1,733,534	\$21,993,977

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds		
	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund Fleet
OPERATING REVENUES			
Charges for services	\$114,890	\$238,913	\$2,499,316
Charges for water services	0	257,275	0
Charges for sewerage service	325,163	931,730	0
Rents and royalties	12,301	12,301	0
Other revenue	24,241	114,589	0
<i>Total operating revenues</i>	476,595	1,554,808	2,499,316
OPERATING EXPENSES			
Personnel services - salaries and wages	113,571	275,660	482,722
Personnel services - employee benefits	58,046	157,339	0
Purchased professional and technical services	168,516	212,212	214,984
Utilities	60,409	280,679	14,402
Other operating expenses	42,791	432,204	2,055,405
Depreciation	407,240	1,439,785	22,163
<i>Total operating expenses</i>	850,573	2,797,879	2,789,676
<i>Operating income (loss)</i>	(373,978)	(1,243,071)	(290,360)
NON-OPERATING REVENUES (EXPENSES)			
Gain/loss on disposal of property	(2,328)	(2,428)	0
Grants (not capital grants)	18,470	18,470	0
Grants - capital	441,746	441,746	0
Debt forgiveness income	0	1,278,355	0
Interest expense	8,945	(754,514)	0
Investment earnings	(3,168)	29,688	0
<i>Total non-operating revenues (expenses)</i>	463,665	1,011,317	0
<i>Income (loss) before transfers</i>	89,687	(231,754)	(290,360)
Transfers in	60,451	821,527	250,000
Capital transfer in	0	2,969	0
Capital transfers out	0	(2,969)	0
Transfers out	(27,500)	(7,501,231)	0
	32,951	(6,679,704)	250,000
<i>Change in net assets</i>	122,638	(6,911,458)	(40,360)
Total net assets - July 1, beginning	15,718,312	60,855,167	629,412
Restatements	(1,520)	(3,771,268)	143,112
Total net assets - July 1, restated	15,716,792	57,083,899	772,524
<i>Total net assets - June 30, ending</i>	\$15,839,430	\$50,172,441	\$732,164

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds			
	Border Wastewater	Border Water System	NMED County Utilities	South Central Wastewater
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from user charges	\$83,476	\$237,524	\$0	\$700,902
Cash payments to employees for services	0	(21,183)	0	(240,199)
Cash payments for suppliers	(66,295)	(17,371)	0	(469,167)
<i>Net cash provided by (used for) operating activities</i>	17,181	198,970	0	(8,464)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Temporary loan paid - general fund	0	0	0	0
Operating transfers in (out)	(6,904,015)	0	75,500	115,860
<i>Net cash provided by (used for) noncapital financing activities</i>	(6,904,015)	0	75,500	115,860
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	0	(254,780)	0	(430,090)
Capital contributed by (to) other funds	2,130,731	0	0	0
Proceeds from sale of assets	0	0	0	0
Proceeds from debt	7,765,000	0	501,375	0
Principle payments - debt	(2,300,000)	0	0	0
Due to HACLC	0	0	0	0
Grant revenue	0	0	0	0
Utility deposit	0	0	0	0
Interest	(228,465)	0	(36,854)	0
<i>Net cash provided by (used for) capital and related financing activities</i>	7,367,266	(254,780)	464,521	(430,090)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of certificate of deposit	0	0	0	0
Interest and dividends on investments	2,935	8,063	7,585	6,788
<i>Net cash provided by (used for) investing activities</i>	2,935	8,063	7,585	6,788
<i>Net increase (decrease) in cash and cash equivalents</i>	483,367	(47,747)	547,606	(315,906)
Cash and cash equivalents at beginning of year	566,204	740,113	335,164	847,136
<i>Cash and cash equivalents at end of year</i>	\$1,049,571	\$692,366	\$882,770	\$531,230

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds			
	Border Wastewater	Border Water System	NMED County Utilities	South Central Wastewater
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:				
Operating income (loss)	(\$78,491)	\$23,930	(\$153,686)	(\$660,846)
Adjustments to Reconcile Operating Income to Net Cash Provided By (Used For) Operating Activities:				
Depreciation	95,323	127,909	153,686	655,627
Effect of Increases and Decreases in Current Assets and Liabilities:				
Decrease (Increase) in:				
Receivables	1,886	(12,823)	0	(19,345)
Increase (Decrease) in:				
Accounts payable	281	86,801	0	2,862
Wages payable	0	0	0	0
Deferred revenue	0	(26,029)	0	0
Other - inventory	0	0	0	0
Accrued compensated absences	(1,818)	(1,818)	0	11,738
Other current liabilities	0	1,000	0	1,500
<i>Net cash provided by (used for) operating activities</i>	\$17,181	\$198,970	\$0	(\$8,464)

***Reconciliation of Total Cash and
Cash Equivalents:***

Cash and cash equivalents on balance sheet	\$1,049,571	\$692,366	\$882,770	\$531,230
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Non Cash Transactions:

Debt forgiveness income - principle	\$1,116,671
Debt forgiveness income - accrued interest	\$161,684

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds		
	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund Fleet
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from user charges	\$487,190	\$1,509,092	\$2,497,548
Cash payments to employees for services	(171,317)	(432,699)	(481,828)
Cash payments for suppliers	(249,332)	(802,165)	(2,293,699)
<i>Net cash provided by (used for) operating activities</i>	66,541	274,228	(277,979)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Temporary loan paid - general fund	(560)	(560)	0
Operating transfers in (out)	32,951	(6,679,704)	250,000
<i>Net cash provided by (used for) noncapital financing activities</i>	32,391	(6,680,264)	250,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of capital assets	(525,433)	(1,210,303)	(23,361)
Capital contributed by (to) other funds	62,226	2,192,957	0
Proceeds from sale of assets	0	0	0
Proceeds from debt	0	8,266,375	0
Principle payments - debt	0	(2,300,000)	0
Due to HACLC	0	0	0
Grant revenue	577,152	577,152	0
Utility deposit	0	0	0
Interest	0	(265,319)	0
<i>Net cash provided by (used for) capital and related financing activities</i>	113,945	7,260,862	(23,361)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of certificate of deposit	(1,245)	(1,245)	0
Interest and dividends on investments	8,871	34,242	0
<i>Net cash provided by (used for) investing activities</i>	7,626	32,997	0
<i>Net increase (decrease) in cash and cash equivalents</i>	220,503	887,823	(51,340)
Cash and cash equivalents at beginning of year	933,766	3,422,383	610,668
<i>Cash and cash equivalents at end of year</i>	\$1,154,269	\$4,310,206	\$559,328

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds		
	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund Fleet
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:			
Operating income (loss)	(\$373,978)	(\$1,243,071)	(\$290,360)
Adjustments to Reconcile Operating Income to Net Cash Provided By (Used For) Operating Activities:			
Depreciation	407,240	1,439,785	22,163
Effect of Increases and Decreases in Current Assets and Liabilities:			
Decrease (Increase) in:			
Receivables	10,595	(19,687)	0
Increase (Decrease) in:			
Accounts payable	16,785	106,729	(59,585)
Wages payable	0	0	895
Deferred revenue	0	(26,029)	0
Other - inventory	0	0	(1,768)
Accrued compensated absences	4,899	13,001	50,676
Other current liabilities	1,000	3,500	0
<i>Net cash provided by (used for) operating activities</i>	\$66,541	\$274,228	(\$277,979)
 <i>Reconciliation of Total Cash and Cash Equivalents:</i>			
Cash and cash equivalents on balance sheet	\$1,154,269	\$4,310,206	\$559,328

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2009

	Agency Funds
ASSETS	
Cash and cash equivalents	\$1,344,240
Taxes receivable, net of allowance	6,460,352
Other receivables	35,622
<hr/>	
Total assets	\$7,840,214
<hr/>	
LIABILITIES	
Accounts payable	\$67,733
Overpayments	1,325
Taxes paid in advance	201,143
Taxes in suspense - bankruptcies	237,342
Due to others	1,562,831
Notes payable	35,622
Deferred revenue	5,734,218
<hr/>	
Total liabilities	\$7,840,214
<hr/>	

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Description and Reporting Entity

The function of Dona Ana County is briefly addressed in the grant of powers provided to all New Mexico counties pursuant to state statute 4-37-1 NMSA 1978. The function is "...to provide for the safety, preserve the health, promote the prosperity, and improve the morals, order, comfort, and convenience of the county or its inhabitants..." The County operates under a Commission form of government rule, which oversees:

- the assessment, collection, and distribution of ad valorem taxes by an elected assessor and treasurer;
- law enforcement by an elected sheriff;
- recording and filing by an elected county clerk and elected probate judge;
- fire protection by volunteer fire departments;
- road maintenance by an appointed road superintendent;
- purchasing by an appointed purchasing agent;
- indigent hospital care by an appointed indigent coordinator;
- administrative services by an appointed county manager; and,
- planning, health, welfare, recreation, and cultural affairs by appointed citizen advisory boards.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County's most significant accounting policies are described below.

Reporting Entity

The financial statements of the County encompass the activities of the County Commission, County Clerk, Tax Assessor, County Treasurer, Sheriff, and Probate Judge. The commission activity includes the function of the County Manager's office, the County Road Superintendent, the County Purchasing Agent, the Indigent Claims Coordinator, and the volunteer fire districts throughout the county.

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the County is able to exercise oversight responsibilities. Based upon the application of these criteria, the Housing Authority of Dona Ana County is determined to be a department of the County whose governing body is substantively the same as the Board of County Commissioners. Accordingly, the Housing Authority is reported as part of the primary government.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Basis of Presentation

Government–Wide Statements – The Statement of Net Assets and the Statement of Activities display information about the government (the County). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements – The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate statements for each fund category (governmental, proprietary, and fiduciary) are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The County reports the general fund as a major governmental fund. This is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

In addition, the County reports the following other major funds:

- Special Revenue Fund – The Health Services Fund accounts for the activities of the County’s indigent health care, which provides services to the residents of the County for local health services.
- Debt Service Fund – The Debt Service Fund accounts for the County’s accumulation of resources for, and the payment of governmental fund debt principal and interest.
- Enterprise Fund – The Border Wastewater fund accounts for wastewater system activities for residents in a portion of the southern part of the County.
- Enterprise Fund – The Border Water fund accounts for the service activities of this water system for residents in a portion of the southern part of the County.
- Enterprise Fund – The South Central Wastewater fund accounts for the activities of the wastewater utility, which provides service to the residents in Vado/Del Cerro, Chamberino, Berino and south central areas of the County.
- Enterprise Fund – The NMED County Utilities fund accounts for the service activities of various County utility systems.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

The County also reports the following fund types:

- *Debt Service Funds* are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- *Agency Funds* are used to account for monies held by the County in a custodial capacity. They do not report operations or have a measurement focus.

Measurement Focus. Basis of Accounting

Government–Wide, Proprietary, and Fiduciary Fund Financial Statements – The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Revenue from derived taxes (sales taxes, gas taxes, and motor vehicle taxes) is recognized when the underlying transaction takes place (when the retail sale is generated). Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost- reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

All governmental and business-type activities of the County follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements. The County has also elected to apply FASB Statements and Interpretations issued after November 30, 1989, unless those pronouncements conflict with GASB pronouncements.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Assets Liabilities and Equity

Cash Equivalents

The County pools idle cash from all funds for the purpose of increasing income through investment activities. A “Pooled Cash” concept is used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in pooled cash and investments are considered to be cash equivalents for the purposes of the statement of cash flows, except for certificates of deposit, which have original maturities of more than 90 days.

Receivables and Payables

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. The County defines capital assets as assets with lives of greater than one year and a cost or donated value of \$5,000 or greater.

Donated capital assets are recorded at their estimated fair value at the date of donation. All infrastructure assets have been recorded (predominantly roads and utilities). In addition, software purchased from vendors is capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives (in Years)</u>
Land Improvements	10
Infrastructure	5 –50
Buildings and Improvements	10 – 40
Vehicles	4 – 12
Equipment and Furniture	3 – 15

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Net Assets

Net assets are displayed in three components:

Invested in Capital Assets, net of related debt – This component consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any related debt attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Assets – Net assets are reported as restricted when constraints placed on net asset use are either (1) externally imposed by creditors, grantors, contributions or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Assets – Net assets that do not meet the definition of “restricted” and “Invested in capital assets, net of related debt.”

Fund Balance

Reserved – The portion of fund balance that is not appropriable for expenditure or is legally segregated for specific future use.

Unreserved – The portion of fund balance that is not reserved but may be designated as noted below.

Designated – The position of fund balance established to indicate tentative plans for financial resources utilization in a future period.

Budgets and Budgetary Accounting

The County adopts budgets for each individual fund (governmental and proprietary).

In late winter or early spring, the County prepares a budget calendar, thus starting the budgetary process for the upcoming July 1 fiscal year. Budget request forms are distributed to County departments and local service agencies with a specified completion date. Legally mandated advance notices are formally published for grant availability and other purposes once budget hearings have been scheduled. The budget hearings are then held with all County department heads and local service agency representatives. Generally, in late May or early June, a budget meeting is held for tentative approval of the completed budget. After tentative approval at the County level, the budget is submitted to the New Mexico Department of Finance and Administration (DFA) for approval of a temporary operational budget beginning July 1.

Immediately after July 1, when ending cash balances for the preceding fiscal year have been accurately ascertained, a final hearing is convened for finalization of the budget, and it is resubmitted to DFA for formal approval. None of the above budgetary processes are legally required to occur at any specified time; however DFA requires that the time frame be such that they (DFA) render their final budget approval no later than September 1 of the budget year in question.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

During the course of the fiscal year, the County prepares monthly budget reports. Under New Mexico State law, each year's budget appropriation legally lapses at year-end.

Budgetary Compliance – Budgetary control is required to be maintained at the individual fund level with the exception of the Housing Authority.

Actual fund revenues may be either over or under the budgeted amounts; however, the variance is required to be reasonable, particularly in the case of over-budgeted revenues. Major over-budgeted revenues require a budget amendment as soon as the extent of the shortage is reasonably ascertainable.

Budget Amendments – Budget increases and decreases can only be accomplished by Commission resolution, followed by DFA approval. Similarly, budget transfers must follow the same procedure.

Budgetary Basis – State law prescribes that the County's budget be prepared on the basis of cash receipts and cash expenditures. Therefore, budgetary comparisons shown in exhibits are prepared on a cash basis to compare actual revenues and expenditures with a cash basis budget as amended.

Budget – Housing Authority – The housing program budgets are established annually and approved by HUD (Housing and Urban Development). These housing budgets are used only as a guide. Should the housing programs incur expenditures over and above the original budgeted amount (predominantly housing assistance payments - section 8 program) additional funding will be requested and received from HUD. Therefore, the housing program budgets are a guide only and the grantor analyzes Housing Assistance payments in relation to administrative costs to determine if additional funding is warranted.

Investments

The County's investments are regulated by state law as well as by guidelines and rules promulgated by the State Investment Council and the State Treasurer. All investments are generally highly liquid in nature and are integrated with cash on the financial statements with appropriate disclosure. Investments are stated at fair value, which is determined using selected bases. Certificates of deposit are reported at carrying amount, which reasonably estimates fair value. Investments in a U.S. Treasury Fund and repurchase agreements are valued at the last reported sales price at current exchange rates. Additional cash, investment information, and fair values are presented in Note 2.

The County also participates in the State Treasurer Local Government Investment Pool. State law and regulations regulate this pool. Investment in the pool is reported at carrying amount, which reasonably estimates fair value.

Deferred Revenue

The taxes receivable are an aggregate of uncollected amounts assessed for the current fiscal year, as well as delinquent balances carried forward from the nine preceding fiscal years. Except for taxes received in advance or under protest, tax revenue received is distributed within thirty days to other local governmental units and county funds. While some of the delinquent outstanding balances will eventually be eliminated through corrections, litigation, and other property tax administrative procedures, the majority of the balances will ultimately be realized through delinquent payment or tax sales. The aggregate amount of this ultimate realization is generally difficult to ascertain at any point in time. Thus, taxes not collected within sixty days of fiscal year end are carried in the liability section of the balance sheet as deferred revenue on the fund basis financial statements

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Income Taxes

As a local government entity, the County is not subject to federal or state income taxes.

Compensated Absences

Accrued annual leave, sick leave, and compensatory time are the components of accrued compensated absences. An employee may not carry over more than 288 hours of vacation leave into a new calendar year, nor receive payment for more than 288 hours upon separation. Under a new human resources policy adopted November 27, 1999, only employees retiring through PERA, with a minimum of 15 years of County service, shall be paid for accrued sick leave hours, limited to a maximum of 600 hours, subject to a maximum cash payment of \$15,000. In addition, such employees shall be compensated for any unused sick leave hours accrued as of November 27, 1999, at the employee's pay rate in effect on that date. Compensatory time is accrued in full for non-exempt employees under the Fair Labor Standards Act.

Capitalized Interest

The County capitalizes net interest costs as part of the cost of constructing various projects when material. Of the total interest costs incurred of \$3,278,053 during fiscal year 2009, none was capitalized into fixed assets.

Interfund Transactions

Interfund Transfers In (Out)

Interfund transfers are transactions, which constitute reimbursements to one fund for expenditures initially expended that are properly applicable to another fund. The interfund transfer records the expenditure in the reimbursing fund while reducing expenditures in the reimbursed fund. Interfund payables and receivables are reflected in the appropriate fund.

	Transfers Out:				
	General Fund	Health Services Fund	Debt Service Funds	Nonmajor Governmental Funds	South Central Wastewater
Transfers In:					
General Fund	\$27,801,798	\$2,819,608	\$0	\$46,334	\$0
Health Services	17,064	0	0	0	0
Debt Service	3,982,418	0	(6,685)	0	0
Nonmajor Governmental Funds	866,736	3,790,189	0	1,264,508	0
Border Wastewater	0	0	521,716	0	0
South Central Wastewater	163,860	0	0	0	0
NMED	0	0	0	0	48,000
Nonmajor Enterprise Funds	46,613	0	0	13,838	0
Internal Service Funds	250,000	0	0	0	0
	\$33,128,489	\$6,609,797	\$515,031	\$1,324,680	\$48,000

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

	Transfers Out:			Totals
	Border Wastewater Fund	Nonmajor Enterprise Funds	Agency Funds	
Transfers In:				
General Fund	\$0	\$0	\$0	\$30,667,740
Health Services	0	0	0	17,064
Debt Service	7,425,731	0	885,122	12,286,586
Nonmajor Governmental Funds	0	0	0	5,921,433
Border Wastewater	0	0	0	521,716
South Central Wastewater	0	0	0	163,860
NMED	0	27,500	0	75,500
Nonmajor Enterprise Funds	0	0	0	60,451
Internal Service Funds	0	0		250,000
	\$7,425,731	\$27,500	\$885,122	\$49,964,350

Due From/To Other Funds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." All balances are expected to be repaid within one year.

	Due To:				Totals
	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	
Due From:					
General Fund	\$0	\$0	\$2,194,939	\$0	\$2,194,939
Debt Service	0	301,872	0	0	301,872
Nonmajor Governmental Funds	143,015	343	1,170	0	144,528
Nonmajor Enterprise Funds	0	0	0	346,977	346,977
Totals	\$143,015	\$302,215	\$2,196,109	\$346,977	\$2,988,316

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2. CASH AND INVESTMENTS

The County's cash balances are reserved from subsequent years and consist of demand deposits, interest bearing savings accounts, certificates of deposit and repurchase agreements. The certificates of deposit and repurchase agreements have varying interest rates and maturity dates. The majority of County cash and investments are co-mingled. All interest income is accounted for in the related funds.

State law governs the County's investments. State regulations require that uninsured demand deposits and deposit-type investments such as certificates of deposit be collateralized by the depository thrift or banking institution. At present, state statutes require that a minimum of fifty percent of uninsured balances on deposit with any one institution must be collateralized, with higher requirements up to 100% for financially troubled institutions. Investments in repurchase agreements must be collateralized at 102% of the contract.

Cash at June 30, 2009 consisted of the following:

	CASH		Account Type
	Reconciled Balance	On Deposit June 30, 2009	
Petty Cash – Airport	\$100		
Petty Cash – Utilities	200		
Petty Cash – Finance	100		
Petty Cash – Road	500		
Petty Cash – Sheriff	300		
Petty Cash – Detention	200		
Petty Cash – Flood	100		
Petty Cash - Treasurer	100		
Cash – Informant	4,862		
Cash DAC Treasurer's – Cash Drawers	2,100		
Cash DAC Clerk's Office	100		
Bank of the West – Sheriff Account	554,650	\$563,759	Checking
Bank of the West – State Seizures	35,130	35,130	Checking
BA DACDC Inmate Welfare Fund Account	160,470	164,324	Checking
Citizen's Bank DCA – LCHA	1,769,251	1,958,226	Checking
Wells Fargo Bank Chaparral WW	100	100	Checking
Wells Fargo Bank Depository Account	2,884,768	7,336,221	Checking
Wells Fargo Bank DACDC Juvenile Account	203	5,247	Checking
Wells Fargo Bank DACDC Main Inmate Trust Account	42,003	42,003	Checking
Earned Discount/Premium	0	0	
Return Checks	157	0	
<i>Total cash</i>	\$5,455,394	\$10,105,010	

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Held and Directed by Trustee

The County has investments that are directed by the New Mexico Mortgage Finance Authority for debt service as follows:

	Cost	Market	Risk Rating
Bank of Albuquerque:			
U.S. Treasury Fd #0052	\$1	\$1	Aaa
U.S. Treasury Fd #0052	986,821	986,821	Aaa
	<u>\$986,822</u>	<u>\$986,822</u>	
Bank of America: - Repo Rf			
U.S. Treasury Note 6.08507	\$170,408	\$170,408	N/A

Investment

The County has investments related to various debt obligations directed by a third party agent with US Bank as follows:

	Cost	Market	Risk Rating
US Bank:			
First Union Combined Fds	\$2,412,000	\$2,412,000	Aaa
First American Treasury Obligation	75	75	Aaa
First American Treasury Obligation	154,657	154,657	Aaa
First American Treasury Obligation	196,986	196,986	Aaa
First American Treasury Obligation	76,841	76,841	Aaa
First American Treasury Obligation	206,566	206,566	Aaa
First American Treasury Obligation	6,295	6,295	Aaa
First American Treasury Obligation	15,802	15,802	Aaa
First American Treasury Obligation	2,357	2,357	Aaa
First American Treasury Obligation	17,514	17,514	Aaa
FGIC Capital Market Services			
Dated 2/16/2001 5.650%	221,500	221,500	Aaa
FGIC Capital Market Services			
Dated 2/16/2001 5.650%	556,000	556,000	Aaa
	<u>\$3,866,593</u>	<u>\$3,866,593</u>	

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Bank of the West:	
Money Market	\$1,500,000
Citizens Bank:	
Certificate of Deposit	50,861
Money Market	3,012,123
First Community Bank:	
Certificate of Deposit	7,000,000
Money Market	2,011,778
First New Mexico Bank:	
Certificate of Deposit	1,100,000
First Savings Bank:	
Certificate of Deposit	250,000
Money Market	7,015,750
Wells Fargo Bank:	
Certificates of Deposit	456,995
Savings Accounts	33,011,941
Agency Accounts	21,702,185
Western Heritage Bank:	
Certificate of Deposit	250,000
White Sands FCU:	
Certificate of Deposit	100,000
State Treasurer:	
Pool	1,480,555
	\$78,942,188

Of the cash and investments above, the following are considered investments:

Certificates of Deposit with original maturities of greater than 90 days	\$9,207,856
U.S. Government Agency Securities	21,702,185
	\$30,910,041

Governmental Activities	\$52,297,590
Business Type Activities	4,869,534
Fiduciary Funds	1,344,240
	58,511,364
Governmental Activities – Investments	30,859,180
Business Type Activities – Investments	50,861
	\$89,421,405

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

<u>Investment Type</u>	<u>Cost Basis</u>	<u>Market Value</u>	<u>Credit Risk- Rating</u>	<u>Weighted Average Maturity Days</u>
U.S. Government Agencies	\$21,962,000	\$21,702,185	NR	N/A
Reserve Contingency Fund**	1,741,830	1,480,555	NR	◆
CD's	8,707,857	8,707,857	NR	228
	<u>\$32,411,687</u>	<u>\$31,890,597</u>		

** The County's investment in the State Investment Pool was not rated, although the securities within the pool are rated.

- a. The investments are valued at fair value based on quoted market prices as of the valuation date;
- b. The State Treasurer Local Government Investment Pool is not SEC registered. The State Treasurer is authorized to invest the short-term investment funds with the advice and consent of the State Board of Finance in accordance with Sections 6-10-10 I through 6-10-10 P and Sections 6-10-10 1A and E, NMSA 1978
- c. The pool does not have unit shares. Per Section 6-10-10.1F, NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the amounts fund were invested; and
- d. Participation in the local government investment pool is voluntary.

◆ The Reserve Contingency Fund was established from the State Investment Pool LGIP's remaining position in the Reserve Primary Fund. The Reserve Contingency Fund, which is not rated, is a non-performing asset and, as such, a WAM cannot be calculated. The remaining balance of the fund has been written down to 85% based on the estimated recoverable amount.

Custodial Credit Risk Deposits – Custodial credit risk is the risk that in the event of a bank failure, the County funds may not be returned. The County is required to obtain from each bank that is a depository for public funds pledged collateral in an aggregate amount equal to 50% of the public money in each account. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the County complies with this law, it has no custodial credit risk for deposits.

The carrying amount of the deposits and investments were categorized to give an indication of the level of risk assumed by the County. As of June 30, 2009, of the \$70,888,281 bank balance none was exposed to custodial credit risk. The categories and amounts are shown below.

Insured, registered, or collateralized with securities held by the County or by its agent in the County's name	\$4,598,569
Uninsured, collateralized with securities held by the pledging financial institution's trust department or agent in the County's name	66,289,712
Uninsured and uncollateralized	0
<i>Total cash, certificates of deposits and investments (on deposit)</i>	<u>\$70,888,281</u>

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk Investments – Custodial Credit Risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investments are not exposed to custodial credit risk. All are fully collateralized and the collateral is held in the County's name.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer. The County's investments are diversified to avoid incurring concentration of credit risk. With the exception of authorized pools, no more than 50% of the total investment portfolio is in one single security type or financial institution.

Credit Risk – The County's investments shall be in accordance with State Law 6-10-10 and 6-10-10.1 NMSA 1978, including but not limited to the following: Treasury Bills, Notes, Bonds, Strips, and US Government securities which are backed by the full faith and credit of the U.S. Government. Negotiable securities of the State of New Mexico or any county, municipality, or school district with the advice and consent of the Board of Finance per 6-10-44 NMSA 1978, 6-10-10FNMSA 1978, 6-10-10NMSA 1978.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the County investments. The County's investment policy follows New Mexico State Statute Section 6-1 0-36E (NMSA, 1978 Comp) requiring the interest rate on time deposits shall not be less than the rate fixed by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States Treasury bills of the same maturity on the day of deposit.

Foreign Currency Risk – Deposits and Investments - The County is not exposed to the risk that changes in exchange rates will adversely affect the fair value of an investment as none of the investments pools nor certificates of deposit are dominated in a foreign currency.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3. PLEDGED COLLATERAL UNDER STATE REQUIREMENTS

	Bank of Albuquerque	Bank of America	Bank of The West	Citizen's Bank
Cash in bank, per June 30, 2009 bank statements	\$986,822	\$334,732	\$2,098,889	\$5,021,210
Less: U.S. Treasury obligations	(986,822)	(170,408)	0	0
Less: FDIC coverage	0	(164,324)	(500,000)	(500,000)
Uninsured public funds	0	0	1,598,889	4,521,210
50% Collateral requirements	0	0	799,444	1,381,061
100% Collateral requirements	0	0	0	0
102% Collateral requirements	0	0	0	1,794,269
Pledged Collateral held by financial institution's agent in the agency's name	171,989	0	1,923,960	3,640,591
<i>Over (under)</i>	\$171,989	\$0	\$1,124,516	\$465,261

	First Community	First New Mexico	First Savings Bank	Wells Fargo Bank
Cash in bank, per June 30, 2009 bank statements	\$9,011,778	\$1,100,000	\$7,265,750	\$40,852,507
Less: U.S. Treasury obligations	0	0	0	0
Less: FDIC coverage	(250,000)	(250,000)	(250,000)	(500,000)
Uninsured public funds	8,761,778	850,000	7,015,750	40,352,507
50% Collateral requirements	4,380,889	425,000	3,507,875	20,176,253
100% Collateral requirements	0	0	0	0
102% Collateral requirements	0	0	0	0
Pledged Collateral held by financial institution's agent in the agency's name	5,433,606	599,000	3,654,382	51,477,545
<i>Over (under)</i>	\$1,052,717	\$174,000	\$146,507	\$31,301,292

	Western Heritage	White Sands FCU	US Bank
Cash in bank, per June 30, 2009 bank statements	\$250,000	\$100,000	\$3,866,593
Less: U.S. Treasury obligations	0	0	(677,015)
Less: FDIC coverage	(250,000)	(100,000)	0
Uninsured public funds	0	0	3,189,578
50% Collateral requirements	0	0	0
100% Collateral requirements	0	0	0
102% Collateral requirements	0	0	0
105% Collateral requirements BD agreement	0	0	3,349,054
Pledged Collateral held by financial institution's agent in the agency's name	0	0	4,299,622
<i>Over (under)</i>	\$0	\$0	\$950,568

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3. PLEDGED COLLATERAL UNDER STATE REQUIREMENTS (CONTINUED)

	CUSIP Number	PAR/Market Value	Maturity Date
Bank of Albuquerque:			
U.S. Treasury INFL INDEX	9128276R8	\$171,989	01/15/2011
		<i>Bank of Albuquerque, NM</i>	
		\$171,989	
Bank of the West:			
FHLMC	31295JR65	\$1,007,447	12/15/2011
FHLMC	31335HGS6	81,837	03/01/2018
Dona Ana Branch Community College	257578CP7	309,741	08/01/2010
UNMHG Univ. NM Gallup Branch	914684CL7	192,780	04/10/2009
FHLMC	3128KKNT2	332,155	
		<i>Wells Fargo, NM</i>	
		\$1,923,960	
Citizen's Bank:			
FHLB	3133XHPH9	\$1,614,915	11/18/2011
FHLB – Noncancellable – Housing	3133XE1X3	1,063,600	03/11/2011
FFCB – Noncancellable – Housing	31331VCA2	430,676	12/11/2012
FHLB – Noncancellable – Housing	3133XHW57	531,400	12/13/2013
		<i>Independent Bankers, Dallas, TX</i>	
		\$3,640,591	
First Community:			
Portales, NM Muni SD #1	736151CU3	\$1,100,000	01/15/2014
Clovis, NM SD #001	189414FZ3	700,000	08/01/2017
MBS FHLMC Gold	3128M1EZ8	3,633,606	09/01/2019
		<i>Federal Home Loan Bank, Dallas, TX</i>	
		\$5,433,606	
First New Mexico:			
Mora, NM ISD	616412EK4	\$348,618	07/01/2017
Espanola, NM ISD	296628BK5	250,382	07/01/2012
		<i>Texas Independent Bank, Dallas TX</i>	
		\$599,000	
First Savings:			
Waldwick, NJ FSA INSD	93137DU9	\$637,070	04/15/2016
Breezy Point, MN FSA INS	106767BT2	258,385	12/15/2016
Freedom, PA Area SD	35644BE8	753,287	07/15/2017
MBS FNMA	31371NGQ2	257,811	07/01/2017
FHR 2841 BJ	31395ES32	104,097	04/15/2018
MBS FNMA	31403X4P7	396,893	09/01/2019
FHR 2893 PB	31395HW97	1,246,839	12/15/2027
		<i>USBK, FNB, Federal Reserve</i>	
		\$3,654,382	

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3. PLEDGED COLLATERAL UNDER STATE REQUIREMENTS (CONTINUED)

	CUSIP Number	PAR/Market Value	Maturity Date
U.S. Bank:			
FGIC-GE Capital	Contract - No Cusip#	\$221,535	07/01/2017
FGIC-GE Capital	Contract - No Cusip#	556,087	07/01/2012
UST	912810DX3	1,110,000	11/15/2016
UST Sec Stripped Zero Coupon	912833KH2	2,412,000	05/15/2016
<i>U.S. Bank, Minnesota</i>		\$4,299,622	
Wells Fargo Bank:			
Federal Reserve Bank	31409G7F7	\$27,097,611	05/01/2036
Federal Reserve Bank	31408JEA5	13,301,170	05/01/2036
Federal Reserve Bank	31408JEA5	1,363,271	05/01/2036
Federal Reserve Bank	31412LER	9,715,493	03/01/2037
<i>Wells Fargo Bank, Minneapolis, MN</i>		\$51,477,545	

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 4. DISAGGREGATED RECEIVABLES

Receivables (net of applicable allowances for uncollectible accounts) at June 30, 2009 were as follows:

	Property Taxes	State Taxes	Interest	Inter- Governmental	Other	Total Receivables
Governmental Activities:						
General Fund	\$3,414,980	\$1,638,651	\$245,694	\$1,611,312	\$312,518	\$7,223,155
Health Services (SLIAG)	0	0	2,868	22,821	350,000	375,689
Debt Service	60,626	0	23,597	0	0	84,223
Nonmajor special revenue	229,990	2,950,907	5,822	3,492,715	0	6,679,434
Nonmajor capital projects	0	0	136	393,476	0	393,612
Total Governmental Activities	\$3,705,596	\$4,589,558	\$278,117	\$5,520,324	\$662,518	\$14,756,113
Amounts not scheduled for collection during the subsequent year						
	\$0	\$0	\$0	\$0	\$0	\$0
Business-type Activities:						
Border Wastewater	\$0	\$0	\$6,866	\$0	\$374	\$7,240
Border Water System	0	0	205	0	16,264	16,469
NMED County Utilities	0	0	257	0	0	257
South Central Wastewater	0	0	158	0	85,045	85,203
Nonmajor Enterprise Funds	0	0	74	400,852	23,382	424,308
Total Business-type Activities	\$0	\$0	\$7,560	\$400,852	\$125,065	\$533,477

Dona Ana County management has established the following allowances for uncollectible accounts.

General Fund:	\$457,279
Allowance for Landfill Fees	\$11,000
Allowance for Road Department Receivables	\$17,364
Allowance for Airport Receivables	\$52,449
Allowance for Detention Center Receivables	\$37,290
Allowance for General Receivables	

Taxes receivable consist of the following:

General Fund (Net of allowance of \$67,094)	\$3,414,980
Special Revenue Funds:	
County Flood Commission (Net of allowance of \$2,927)	\$229,990
Debt Service Funds:	
G.O. Bond – Judicial (Net of allowance of \$769)	\$60,626
Agency Funds:	
Property Tax Fund (Net of allowance of \$90,312)	\$6,460,352

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 5. PROPERTY TAXES

Property taxes attach as an unsubordinated enforceable lien on property as of January 1 of the assessment year. Current year taxes are levied within five days of the rate setting order received from New Mexico Department of Finance and Administration (7-38-32 thru 7-38-36). Tax bills are mailed by November 1, unless the Dona Ana County Assessor obtains a formal extension of time from the New Mexico Property Tax Division. Taxpayers have the option to pay in two equal installments due by the close of business November 10th and April 10th. Penalty and interest will be accrued after the delinquency due dates of December 10th and May 10th. In the event of a formal extension, the respective dates are correspondingly extended.

The County bills and collects its own taxes, as well as the taxes for three school districts, four municipalities, the Community College, the New Mexico Livestock Board, the Watershed District, and the State of New Mexico. In tax year 2009, the County billed 8.249 per \$1,000 of net assessed valuation of residential property and 12.001 per \$1,000 of net assessed valuation of nonresidential property. The statutory maximum rate for servicing long-term debt is unlimited, although the total amount of outstanding debt at any one time is restricted by other factors. The County's share of the property taxes equal approximately 33.9% of the total and is used for general governmental services and retirement of long-term debt.

The County is required to report all real property delinquencies in excess of three years to the New Mexico Property Tax Division. The State, in turn, administers all subsequent collection actions and proceedings.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 6. CAPITAL ASSETS

Capital asset activity for the County's primary government for the year ended June 30, 2009 was as follows:

	Balance 6/30/2008	Restatement	Additions	Deletions	Transfers	Balance 6/30/2009
Governmental Activities:						
Land	\$7,521,026	\$0	\$74,518	\$0	\$0	\$7,595,544
Land improvements	5,543,982	0	0	0	372,804	5,916,786
Building and improvements	75,093,919	(41,951)	0	0	1,021,678	76,073,646
Furniture, fixtures, and equipment	17,141,780	(99,255)	2,286,226	(726,320)	127,806	18,730,237
Vehicles	13,734,744	(43,199)	4,225,842	(344,451)	0	17,572,936
Infrastructure	245,024,564	0	3,940,624	0	6,456,390	255,421,578
Construction-in-progress	10,530,272	1,458,463	11,869,086	0	(7,978,678)	15,879,143
<i>Total</i>	374,590,287	1,274,058	22,396,296	(1,070,771)	0	397,189,870
Less Accumulated Depreciation:						
Land improvements	(2,622,100)	0	(549,239)	0	0	(3,171,339)
Building and improvements	(19,641,115)	0	(2,948,404)	0	0	(22,589,519)
Furniture, fixtures, and equipment	(11,894,071)	0	(2,224,998)	726,320	0	(13,392,749)
Vehicles	(7,551,484)	0	(2,038,916)	344,451	0	(9,245,949)
Infrastructure	(144,012,795)	0	(9,282,332)	0	0	(153,295,127)
<i>Total</i>	(185,721,565)	0	(17,043,889)	1,070,771	0	(201,694,683)
<i>Net capital assets</i>	\$188,868,722	\$1,274,058	\$5,352,407	\$0	\$0	\$195,495,187

Depreciation expense for governmental activities is \$17,043,889 for the year.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 6. CAPITAL ASSETS (CONTINUED)

	Balance 6/30/2008	Restatement	Additions	Deletions	Transfers	Balance 6/30/2009
Business-Type Activities:						
Capital Assets:						
Land	\$7,296,201	\$0	\$0	\$0	\$0	\$7,296,201
Construction in progress	6,234,829	(3,553,887)	1,132,161	0	(676,269)	3,136,834
Building	533,438	41,951	0	0	0	575,389
Machinery and equipment	312,569	142,453	101,503	(45,595)	0	510,930
Infrastructure	53,905,261	(1,199)	0	0	676,269	54,580,331
<i>Total</i>	68,282,298	(3,370,682)	1,233,664	(45,595)	0	66,099,685
Less Accumulated Depreciation:						
Building	(350,686)	(2,163)	(17,343)	0	0	(370,192)
Machinery and equipment	(183,359)	0	(40,726)	43,167	0	(180,918)
Infrastructure	(5,364,936)	(517,220)	(1,403,879)	0	0	(7,286,035)
<i>Total</i>	(5,898,981)	(519,383)	(1,461,948)	43,167	0	(7,837,145)
<i>Net capital assets</i>	\$62,383,317	(\$3,890,065)	(\$228,284)	(\$2,428)	\$0	\$58,262,540

Depreciation expense for business-type activities is \$1,461,948 for the year.

Depreciation was charged to governmental funds as follows:

General government	\$4,317,379
Public safety	2,652,382
Public works	9,707,836
Health and welfare	304,153
Culture and recreation	62,139
	\$17,043,889

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. LONG-TERM DEBT

Changes in Long-Term Debt

	Balance 6/30/2008	Restatements	Additions	Decreases	Balance 6/30/2009	Amount Due Within One Year
Governmental Activities:						
Accrued compensated absences	\$4,242,006	\$0	\$2,554,134	(\$2,735,616)	\$4,060,524	\$0
Notes payable	1,315,513	0	0	(160,255)	1,155,258	165,232
Capital lease payable	1,769,095	0	0	(871,550)	897,545	122,056
General obligation bonds	3,045,000	0	0	(470,000)	2,575,000	490,000
Special assessment district bonds	6,795,000	0	0	(305,000)	6,490,000	330,000
Revenue bond	39,815,000	0	0	(7,365,000)	32,450,000	575,000
Total	\$56,981,614	\$0	\$2,554,134	(\$11,907,421)	\$47,628,327	\$1,682,288
Business-type Activities:						
Accrued compensated absences	\$52,142	\$0	\$71,922	(\$8,245)	\$115,819	\$0
Notes payable	4,238,639	0	501,375	0	4,740,014	195,083
Revenue bond	0	0	7,765,000	(1,100,000)	6,665,000	0
Verde group liability	2,130,731	0	0	(2,130,731)	0	0
Total	\$6,421,512	\$0	\$8,338,297	(\$3,238,976)	\$11,520,833	\$195,083

Bonds are liquidated from the debt service funds and other long-term liabilities are liquidated from the general fund and special revenue funds. Moreover, no short-term debt was incurred during fiscal year 2009.

Business-type Activities:

Verde Group Liability

In 1999, the County entered into an agreement with the Santa Teresa Limited Partnership and Paseo Del Norte Limited Partnership. (The Verde Group has since bought out the Santa Teresa and Paseo Del Norte partnerships and assumed their role). The agreement was executed to ensure payment for the water bond that was used to construct utility infrastructure in the area of Santa Teresa. Payment of the bonds per this agreement was to be made from the Utility system gross revenues, the Land Owner's guarantee and the proceeds of the County's equalization tax. Per the agreement, the Land Owner's will provide the shortfall between net revenues from the utilities and debt service of the water bonds. This agreement (guarantee) is secured by land documented in the Security Agreement and Mortgage executed between the parties above.

A contingency comes about regarding the repayment to the Land Owners for the shortfall monies that are advanced to the County. The agreement also stipulates that upon expiration of the guarantee, the County shall reimburse from the net revenues of the utility system the funds advanced to the County for shortfall of the bond payments along with 3% interest. Repayment will begin when the Utility System net revenues equals or exceeds 1.25% of the debt service in a lump sum or over a period of seven years, at the County's discretion.

The Verde Group Liability was paid during the fiscal year ended June 30, 2009 with funds from the Water System Revenue Bond Series 2008 at a negotiated amount of \$1,200,000 including accrued interest.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. LONG-TERM DEBT (CONTINUED)

Water System Revenue Bond, Series 2008

In December 2008, the County issued refunding bonds to defease the Water System/Gross Receipts Tax Revenue Bonds, Series 1999 and payoff the Verde Group Liability with the issuance of \$7,765,000 in Bonds with variable rates of 2% to 3.5% to mature December 15, 2033. The 2008 bonds were purchased by the County with Dona Ana Hospital Lease Funds.

Upon issuance of the bonds, \$5,295,000 was placed in an escrow fund to defease the Series 1999 bonds. In addition, the County paid off a negotiated payoff balance to the Verde Group of \$1,200,000 including interest. This negotiated payoff resulted in income to the County of \$1,116,671.

Although, the refunding resulted in recognition of an accounting gain of \$1,116,671, the County in effect incurred an economic loss which is the difference between the present values of the old and new debt service payments of \$544,930.

As a result of the County's negotiated payoff of the Verde Group Liability an early principal payment \$1,100,000 was made on the bonds resulting in a June 30, 2009 balance of \$6,665,000.

Future requirements: Revenue Bond Series 2008
 2008 Revenue Bond Water System
 #50060/30122 – Border Wastewater
 Refunding

	Principal	Interest	Total
2010	\$0	\$133,300	\$133,300
2011	0	133,300	133,300
2012	0	133,300	133,300
2013	0	133,300	133,300
2014	0	133,300	133,300
2015 – 2019	865,000	638,750	1,503,750
2020 – 2024	1,570,000	504,000	2,074,000
2025 – 2029	1,905,000	330,350	2,235,350
2030 – 2034	2,325,000	119,850	2,444,850
<i>Total</i>	\$6,665,000	\$2,259,450	\$8,924,450

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. LONG-TERM DEBT (CONTINUED)

Notes Payable

On June 30, 2003, the County entered into a loan agreement in the amount of \$5,400,000 with the New Mexico Environment Department. The loan proceeds are to be used to improve or construct a Sanitary Sewer System by constructing, extending, enlarging, repairing, and otherwise improving the County's wastewater collection system, conveyance and treatment facilities. During fiscal year 2009, the County drawdowns totaled \$501,375 (including accrued interest of \$264,794). The loan calls for 20 annual payments of \$289,884 and interest is calculated at a rate of 2.0%. As of June 30, 2009, the balance is \$4,740,014. Payments will begin on February 5, 2010.

Future requirements:

	Principal	Interest	Total
2010	\$195,083	\$94,800	\$289,883
2011	198,985	90,899	289,884
2012	202,965	86,919	289,884
2013	207,024	82,860	289,884
2014	211,165	78,719	289,884
2015 – 2019	1,120,887	328,531	1,449,418
2020 – 2024	1,237,550	211,869	1,449,419
2025 – 2029	1,366,355	83,063	1,449,418
Total	\$4,740,014	\$1,057,660	\$5,797,674

Governmental Activities:

General Obligation Bonds

The County has refunded two series of general obligation bonds through the issuance of the series 2003 Refunding Bond in the amount of \$4,805,000. These bonds were issued to fund acquisition and improvements to judicial and administrative facilities.

On June 20, 2003, the County issued \$4,805,000 in General Obligation Bonds with an average interest rate of 2% to advance refund \$4,560,000 of outstanding 1993 and 1994 series bonds with an average interest rate of 5.3%. The net proceeds of \$4,682,569 after payment of bond issuance costs plus an additional \$339,487 of 1993 and 1994 sinking fund monies were used to fund an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1993 and 1994 series bonds. As a result, the 1993 and 1994 series bonds are considered to be defeased and the liability for these bonds have been removed from the debts of the County.

Although the advance refunding resulted in the recognition of an accounting loss of \$122,569 for the year ended June 30, 2003, the County in effect reduced its aggregate debt service payments by \$609,294 over the next 10 years and obtained an economic gain (difference in the present values of the old and new debt service payments) of \$544,061.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. LONG-TERM DEBT (CONTINUED)

General Obligation Bonds (Continued)

Future Requirements: Series 2003 General Obligation Refunding Bonds

	Principal	Interest	Total
2010	\$490,000	\$64,368	\$554,368
2011	500,000	52,233	552,233
2012	515,000	38,651	553,651
2013	530,000	23,885	553,885
2014	540,000	8,100	548,100
<i>Total</i>	\$2,575,000	\$187,237	\$2,762,237

Revenue Bonds

The County has four series of revenue bonds to service in governmental activities.

Gross Receipts Tax Refunding and Improvement Revenue Bonds, Subordinate Series 1998 (\$27,890,000) were issued by the County to provide funds for an advance refunding of outstanding debt, as described elsewhere in this note, and for making improvements to the existing County Jail and juvenile detention facility. Principal and interest are serviced from a non-exclusive first lien on Correctional System Revenues and a subordinate lien on the County's Gross Receipts Tax Revenues.

In 1999, the County issued \$6,000,000 of Water System/Gross Receipts Tax Revenue bonds to provide funds for purchasing, constructing, or otherwise acquiring, water and wastewater systems in the County for the Santa Teresa - Border Regional Water System. The bonds are payable from equalization. Revenues are received by the County from the New Mexico Department of Taxation and Revenue, and from the net revenues of the County owned public utility. The bonds are secured by a non-exclusive first lien on both the Equalization Revenues and the Project Revenues.

On October 1, 2003, the County issued Gross Receipts Tax Refunding and Improvement Revenue Bonds, Series 2003 in the amount of \$7,145,000 with interest rates ranging from 2.50% to 3.25%. The bonds mature serially on May 1 in each of the years 2004 through 2028 with term bonds, subject to mandatory redemption, maturing May 1, 2025 and May 1, 2028. The gross bond proceeds of \$7,189,428 were used for purchasing, constructing or otherwise acquiring buildings, including but not limited to, County administrative facilities and to refund a loan to the County from the New Mexico Finance Authority of \$822,552, which was deposited in an escrow account. The proceeds, after payment of issuance costs and the NMFA loan, of \$6,077,346 were deposited in an Acquisition Fund. The bonds are payable from revenues received by the New Mexico Department of Taxation and Revenue's Equalization Revenues.

On June 1, 2004, the County issued New Mexico Payment-in-Lieu of Taxes (PILT) Revenue Bonds, Series 2004A in the amount of \$13,800,000 with interest rates ranging from 4.500% to 5.300%. The bond proceeds of \$13,857,148 were used for the purposes of providing funds for designing, acquiring, constructing, furnishing and equipping County buildings, including but not limited to, County administrative facilities, purchasing or improving any ground, including parking lots, or any combination thereof. Of the proceeds discussed above, \$986,874 was deposited in the Debt Service Reserve Fund to be used only to prevent deficiencies in the payment of the principal and interest on the bonds. The remaining proceeds, after payment of issuance costs and various deposits in other funds, of \$12,109,440 was deposited in an Acquisition Fund. The bond principal and interest will be paid from PILT revenue received from the Bureau of Land Management on an annual basis.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. LONG-TERM DEBT (CONTINUED)

Revenue Bonds (Continued)

Description	Date	Due	Original Issue	Outstanding	Interest Rates
Gross Receipts Tax Refunding and Improvement, Series 1998	04/01/98	06/01/16	\$27,890,000	\$14,380,000	4.5% to 5.59%
Gross Receipts Tax Refunding and Improvement, Series 2003	10/01/03	05/01/28	7,145,000	5,860,000	2.5% to 5.2%
PILT Revenue Bonds, Series 2004A	06/01/04	12/01/28	13,800,000	12,210,000	4.0% to 5.5%
			\$48,835,000	\$32,450,000	

Future Requirements:

	Principal	Interest	Total
2010	\$2,170,000	\$1,655,831	\$3,825,831
2011	2,270,000	1,553,019	3,823,019
2012	2,380,000	1,441,469	3,821,469
2013	2,500,000	1,324,994	3,824,994
2014	2,680,000	1,199,087	3,879,087
2015 – 2019	9,430,000	3,878,680	13,308,680
2020 – 2024	5,010,000	2,293,047	7,303,047
2025 - 2029	6,010,000	823,434	6,833,434
Total	\$32,450,000	\$14,169,561	\$46,619,561

Special Assessment Debt

In 2001, the County issued \$7,775,000 of Santa Teresa Improvement District bonds. Proceeds of the 2001 A Bonds were used to finance the acquisition of certain road improvements previously constructed in the Airport Road District. The 2001 A Bonds are secured by the pledge of certain special assessments secured by liens on property within the Airport Road District and moneys and securities on deposit in specified funds described in the 2001A Indenture. The 2001 B Bonds are secured by certain pledged property, including special assessments secured by liens on property with the Border Industrial Park District and moneys and securities on deposit in specified funds described in the 2001B Indenture. The final maturity date is January 1, 2021. The interest rate for the 2001 A Bonds is 8.375% and 8.875% for the 2001B Bonds.

Future Requirements:

	Principal	Interest	Total
2010	\$330,000	\$566,812	\$896,812
2011	360,000	538,000	898,000
2012	385,000	506,575	891,575
2013	420,000	472,683	892,683
2014	455,000	436,281	891,281
2015 - 2019	2,960,000	1,509,256	4,469,256
2020 – 2021	1,580,000	210,066	1,790,066
Total	\$6,490,000	\$4,239,673	\$10,729,673

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. LONG-TERM DEBT (CONTINUED)

Notes Payable

Prior to fiscal year 2000, the County had drawn \$676,528 against proceeds available from a \$750,000 loan granted by the State of New Mexico Environment Department for the purpose of developing a consolidated liquid waste treatment and disposal system. On September 10, 1999, the loan agreement was amended. Accrued construction interest of \$147,663 was rolled into the total disbursements to become part of the principal. The terms of the loan were amended March 12, 2001 providing for annual payments of \$51,091 including interest calculated at a rate of 2% per annum, with the final payment due June 17, 2019. As of June 30, 2009 the balance is \$458,929, with repayments to be provided from general fund sources. Net revenues from the operation of the septic disposal facilities and environmental services gross receipts tax revenues are pledged as security.

During fiscal year 1999, the County drew \$1,579,030 against proceeds available from a \$2,215,217 loan from the New Mexico Finance Authority for the purpose of providing flood protection. Of the net loan proceeds, \$165,374 was deposited into a reserve account. Upon completion of the project, \$485,000 that had not been drawn, including construction period interest earned, was applied as prepayment on the last four years' maturities. The terms of the loan, as revised, call for annual payments ranging from \$152,363 to \$135,006, including interest ranging from 4.05% to 5.05% per annum and an administrative fee of 0.25%, with the final payment due May 1, 2015. As of June 30, 2009, the balance is \$686,331 with repayments to be provided from the Flood Commission Special Revenue Fund. Revenues generated by the County Flood Fund ad valorem tax are pledged as security.

In November 1999, the County borrowed \$85,640 from the New Mexico Finance Authority for the acquisition and construction of an equipment building for the Chaparral Fire District. The terms of the loan call for annual payments of \$10,322 for 10 years, including interest ranging from 3.930% to 5.200% per annum and an administrative fee of 0.25%, with the final payment due May 1, 2010. As of June 30, 2009, the balance of \$9,998 is accounted for in the General Fund, with repayments to be provided solely from the pledged revenues. The distribution to Chaparral Fire District made annually by the State Treasurer is pledged as security.

The future payments required for notes payable accounted for in the Governmental Activities funds are as follows:

	Principal	Interest	Total
2010	\$165,232	\$46,735	\$211,967
2011	161,235	40,179	201,414
2012	167,598	33,549	201,147
2013	174,316	25,562	199,878
2014	181,388	18,521	199,909
2015 – 2019	305,489	20,925	326,414
Total	\$1,155,258	\$185,471	\$1,340,729

As of June 30, 2002, the County had drawn \$300,000 against proceeds available from \$300,000 granted by the New Mexico Department of Finance and Administration for a loan to 21st Century Grain Processing Cooperative. The funds were provided through the Community Development Block Grant program to install a railroad spur to the Rincon Mill. The terms of the loan call for semi-annual payments of \$18,347 for 10 years, including interest calculated at 4% per annum, with the final payment due June 30, 2010. The June 30, 2009 balance of \$35,622 is accounted for in the Agency Fund, with repayments to be provided from loan payments received from 21st Century Grain Processing Cooperative. The loan by the County to 21st Century is secured by a second mortgage on real estate owned by 21st Century in Rincon.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. LONG-TERM DEBT (CONTINUED)

Notes Payable (Continued)

The future payments required for notes payable accounted for in the Agency Fund are as follows:

	Principal	Interest	Total
2010	\$35,622	\$1,072	\$36,694
<i>Total</i>	\$35,622	\$1,072	\$36,694

Capital Leases Payable

During fiscal year 2004, the County entered into three capital leases for the purchase of voting machines. The lessor for these voting machines is the State of New Mexico in the amount of \$506,535. In addition, the County also entered into other capital leases for various office equipment and road equipment. The interest rate for these leases varies between 3.184% and 5.9%. As of June 30, 2009, the County's outstanding capital leases payable is \$897,545. The future payments required for the capital leases are as follows:

	Principal	Interest	Total
2010	\$122,056	\$29,955	\$152,011
2011	623,527	23,090	646,617
2012	50,654	0	50,654
2013	50,654	0	50,654
2014	50,654	0	50,654
<i>Total</i>	\$897,545	\$53,045	\$950,590

During fiscal year 2009 two of the road equipment capital leases paid off with the final unpaid balloon payments totaling \$396,575. They were converted to monthly operating leases. During fiscal year 2010 two more leases will convert to operating leases with unpaid balloon payments of \$322,593. These leases have also been reflected as operating leases in the current year.

NOTE 8. RESERVED AND DESIGNATED FUND EQUITY

At June 30, 2009, the County had reserved fund balances of \$5,415,034 for debt service and \$587,238 for construction on capital projects. As further discussed in the significant accounting policy section, the County has reserved fund balances for inventory in the amount of \$13,354.

In relation to the hospital lease described in Note 14, the County has designated \$22,526,539 for health care in the General Fund.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 9. COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS

The County receives significant financial assistance from federal and state grants and entitlements. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The County believes that any liabilities resulting from disallowed amounts will not have a material effect on the County's financial statements.

The County is party to various legal proceedings, which are the unavoidable results of governmental operations. Specifically, the County is involved in three environmental issues that may result in clean up/remediation costs.

The County continues to cooperate fully with the Environmental Protection Agency (EPA) during their investigation related to a Superfund Site. The County and the City of Las Cruces have accepted shared responsibility for the remediation effort. In addition, the County believes that EPA will name another responsible party who will have significant responsibility to share in the costs. The County expended \$95,304 for fiscal year 2009. It is estimated that removing the contamination from the ground water will require approximately 15-20 years. The City and County have obtained a loan with the New Mexico Finance Authority for \$7 million to pay for costs of infrastructure. The County does not make any payments for the principal until the entire loan is drawn down, which is at the end of the construction phase. Revenues from the sale of treated water will partly offset operation costs during the remediation phase. The EPA may also seek to recover costs incurred during the Remedial Investigation and prior to naming the County, City and the potential third party as responsible parties. That cost is estimated to be \$5.3 million.

The County remains non-compliant with its state issued permits for the liquid waste facility at Mesquite, New Mexico. The New Mexico Environment Department is aware of this issue; however, as the County is aggressively trying to remedy the situation, it is not anticipated that any fines will be assessed. The County is currently completing the design phase of a construction project to remedy the situation. The County is seeking possible funding solutions for the construction phase.

There is also an issue with arsenic levels in southern Dona Ana County that could result in litigation between the state and the county. There may be EPA penalties, although an order has not been issued. The County believes their liability in this matter is minimal, but at this time is not determinable.

Two suits filed in United States District Court have named Dona Ana County as a defendant, alleging violation of civil rights and received certification of class action status. The suits challenged the constitutionality of the visual search policy and procedure at the Dona Ana County Detention Center. These cases have been settled for \$5,000,000. The County insurer, NMAC and its reinsurer, CRL have paid \$2,350,000 of the settlement. However, there is a coverage dispute between the County and its excess carrier, which has filed for a declaratory judgment. Pending the resolution of the declaratory judgment, the County and the excess carrier have each paid \$1,325,000 for a total of \$2,650,000.

The County has active construction projects as of June 30, 2009. The projects are predominantly for road and utility system construction. At year-end, the County had remaining commitments of \$633,387 for architectural services and \$2,173,090 for construction.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 10. DEFINED BENEFIT PENSION PLAN

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

For covered employees other than law enforcement personnel and firefighters, participants are required to contribute 13.15 percent of their gross salary to the plan. The County contributes 75 percent of the 13.15 percent of employee required contribution as well as a required matching contribution of 9.15 percent of general participants’ gross salary. The contribution rate is 16.3 percent of gross salaries for law enforcement participants (excluding detention employees). The County’s portion of law enforcement participants is 18.50 percent of gross salaries. Detention employees are considered general participants. The contribution rate for firefighter members is 16.20 percent, and the County is required to contribute 21.25 percent of their gross salaries. The contribution requirements of plan members and Dona Ana County are established in State statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. Contributions to PERA for the following fiscal years were:

	<u>County</u>	<u>Employee</u>	<u>Total</u>
June 30, 2009	\$4,908,794	\$1,643,689	\$6,552,483
June 30, 2008	\$4,409,645	\$1,463,942	\$5,873,587
June 30, 2007	\$4,125,848	\$1,369,803	\$5,495,652

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 11. DEFERRED COMPENSATION PLAN

Dona Ana County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all permanent County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the National Association of Counties (without being restricted to the provisions of benefits under the plan), subject only to the claims of the National Association of Counties general creditors.

Participant's rights under the plan are equal to those of general creditors of the National Association of Counties in an amount equal to the fair market value of the deferred account for each participant. All amounts of deferred compensation have been remitted to the National Association of Counties, which administers the plan.

NOTE 12. OPERATING LEASES

The County is currently obligated under operating leases for various buildings and equipment. All operating leases are annually renewable and therefore have no continuing obligation.

Rental payments charged to current operations for the year ended June 30, 2009 totaled \$220,096.

NOTE 13. BUDGETARY – GAAP REPORTING RECONCILIATION

The accompanying statements of Revenues and Expenditures, Budget (Non-GAAP) and Actual (Cash Basis), for the General Fund and Special Revenue Fund, present comparisons of the adopted Budget (more fully disclosed in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America, a reconciliation of resultant basis, timing, perspective, and entity differences in excess (deficiency) of revenues over expenditures for the year ended June 30, 2009, is presented below:

	General	Special Revenue <u>Health Services (SLIAG)</u>
Excess (deficiency) of revenues and other financial sources over expenditures and other financial uses (budgetary basis)	\$64,867	(\$3,242,057)
Adjustments for revenue accruals, transfers, earnings on investments	1,669,938	(44,450)
Adjustments for expenditures for payables, inventory, accruals, transfers, and uses	<u>(275,973)</u>	<u>91,335</u>
Excess (deficiency) of revenues and other financial sources over expenditures and other financial uses (GAAP basis)	<u>\$1,458,832</u>	<u>(\$3,195,172)</u>

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 14. HOSPITAL LEASE

Memorial Medical Center-Province Hospital (Telshor Facility)

In 1966 the County and the City adopted a joint resolution to create a joint county-municipal hospital to provide medical services to all of the citizens of Dona Ana County. The hospital was constructed and operated by the City and County through a Board of Trustees until 1998, when it was leased to Memorial Medical Center, Inc. (MMCI), a New Mexico not-for-profit corporation.

On June 1, 2004, the City, the County and MMCI, jointly terminated the lease. On that date, the City and County executed a 40-year lease agreement for the hospital facilities and equipment with PHC-Las Cruces, Inc. (PHC), a New Mexico corporation and a wholly-owned subsidiary of Province Healthcare Corporation, a Delaware corporation. In accordance with the lease agreement, PHC has deposited certain amounts into escrow accounts to cover certain contingencies of the hospital and paid certain hospital liabilities, including outstanding bonds. The lease transaction was recorded during fiscal year 2004.

The proceeds of the PHC lease were reported in a subfund of the General Fund and the resulting equity has been reserved for health related programs and health related capital projects as disclosed in Note 8 Reserved and Designated Fund Equity.

Pursuant to the Termination Agreement, MMCI began distributing its cash and investments equally between the County and the City in July 2004. MMCI retained cash to pay certain liabilities; any cash remaining at the end of the liquidation process will be distributed equally between the County and the City.

In addition, PHC made a one-time grant of \$5 million to Dona Ana County to be distributed in the sole discretion of the County and City to improve the integration of services provided by the clinics in the County operated by the federally qualified health center organizations, the hospital, and the existing family residency program and to expand the service hours of the same clinics. The grant is accounted for as deferred revenue in the General Fund. The unexpended portion of the grant at June 30, 2009 is \$3,056,800.

DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 15. RESTATEMENTS OF BEGINNING BALANCES

Governmental Activities Net Assets at July 1, 2008:	\$224,790,324
To correct prior years for capital assets not properly recognized	1,274,058
Restatements made to fund financial statements – Fleet re-characterized as governmental activities	143,112
<u>Restatements</u>	<u>1,417,170</u>
<u>Net Assets, beginning restated</u>	<u>\$226,207,494</u>

Business Type Activities Net Assets at July 1, 2008:	\$60,885,167
Restatements made to fund financial statements	3,771,268
<u>Net Assets, beginning restated</u>	<u>\$64,626,435</u>

Restatements were made as follows:

Restatements made to fund financial statements:

General Fund:

To reclassify accrued expenses in the prior year for road projects now accounted for in the Special Revenue State Appropriations Fund.	\$192,519
<u>Restatements – General Fund</u>	<u>192,519</u>

Nonmajor Governmental Funds

Special Revenue Funds:

To reclassify prior year accrued revenues that had been recorded in the Health Services Fund.	334,000
To reclassify prior year accrued expenses for Road Projects now accounted for in the Special Revenue State Appropriations Fund.	(192,519)
<u>Restatements – Special Revenue Funds</u>	<u>141,481</u>

<u>Total Nonmajor Governmental Funds</u>	<u>141,481</u>
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Health Services (SLIAG) Fund:

To reclassify prior year accrued revenues that are now being recorded in the Indigent Hospital Care Special Revenue Fund.	(334,000)
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<u>Total Governmental Funds</u>	<u>\$0</u>
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DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 15. RESTATEMENTS OF BEGINNING BALANCES (CONTINUED)

Restatements made to fund financial statements (Continued):

Proprietary Funds:

To correct recording of loan draws on NMED loan – NMED County Utilities	\$261,904
To correct capital asset deletions prior year made to the wrong fund – NMED County Utilities	42,434
To correct prior year capital assets (construction in progress \$44,252 and (\$67,073) accumulated depreciation) – NMED County Utilities	(22,821)
To correct beginning capital assets as follows – South Central Wastewater:	
Capital assets deleted from wrong fund	(42,434)
Construction in process correction	(3,711,445)
Accumulated depreciation correction	(297,386)

Nonmajor Enterprise Funds:

To correct beginning capital assets not capitalized in prior years	113,309
To correct beginning accumulated depreciation	(114,829)
Restatements – Proprietary Funds	(\$3,771,268)

Internal Service Fund:

To correct beginning capital assets not previously capitalized and accumulated depreciation for prior year depreciation expense	\$143,112
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DONA ANA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 16. OTHER REQUIRED DISCLOSURES

The following funds incurred a deficit fund balance at June 30, 2009:

State Appropriation Fund	\$76,969
Chaparral Wastewater System – SAP	\$15,833

Management intends to transfer sufficient funds from the General Fund to cover any deficits.

The Housing Authority exceeded expenditure budgets, although the budgets were adopted in accordance with HUD requirements. See Finding 2007-06.

NOTE 17. RISK MANAGEMENT

Multi-line Risk Pool

The County participates in the New Mexico Self Insurers' Fund. The County's premium is redetermined every year, and is based on the County's loss experience over the previous three years. The deductibles at the County level are as follows:

\$1,000 per incident for accident/loss to County property
\$6,000 per incident for Civil Rights related claims
\$10,000 per incident for Law Enforcement related claims

Limits of coverage through the risk pool are as follows:

\$2,000,000 Employee Dishonesty
\$2,000,000 Worker's Compensation per accident or occupational disease
\$2,000,000 Crime coverage
\$1,750,000 Tort and Law Enforcement related claims
\$150,000,000 per occurrence for property losses
\$4,000,000 additional coverage for Excess Foreign Jurisdiction claims
\$3,000,000 Environmental Liability Insurance
\$255,000 Volunteer Firefighters Accident
\$20,000 Land Use Coverage per occurrence and \$40,000 aggregate
\$30,000,000 Earthquake and Flood
\$6,000,000 Foreign Jurisdiction Liability

Contributions paid to the pool for the 2008/2009 fiscal year were \$3,779,758.

Commercial Insurance

Commercial liability insurance covers the County's airport operations up to \$10,000,000 per occurrence. There is no deductible. Premiums paid for 2008/2009 were \$6,193. In addition, the County maintains commercial liability policies for Accidental Death and Dismemberment of the County's Independent Fire Districts (premium paid of \$74,142) and Pollution and Remediation Legal Liability (premium paid of \$44,533).

SUPPLEMENTARY INFORMATION

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
GENERAL GOVERNMENT:				
Acquisition Fund				
Capital outlay	\$0	\$0	\$0	\$0
ADA Department				
Personnel services	61,834	61,834	46,073	15,761
Operating	9,400	9,400	4,749	4,651
Capital outlay	0	0	0	0
	71,234	71,234	50,822	20,412
Communications				
Personnel services	148,414	120,462	118,121	2,341
Operating	60,659	53,311	39,582	13,729
Capital outlay	56,000	77,000	71,910	5,090
	265,073	250,773	229,613	21,160
County Commission				
Personnel services	202,594	202,594	196,582	6,012
Operating	1,560,415	1,453,111	1,326,809	126,302
Capital outlay	0	16,496	0	16,496
	1,763,009	1,672,201	1,523,391	148,810
County Assessor				
Personnel services	1,851,591	1,851,591	1,770,619	80,972
	1,851,591	1,851,591	1,770,619	80,972
County Auditor				
Personnel services	102,971	102,971	82,350	20,621
Operating	4,938	4,938	2,482	2,456
	107,909	107,909	84,832	23,077
County Clerk - Recording and Filing				
Personnel services	558,862	558,862	580,087	(21,225)
Operating	102,173	90,683	59,059	31,624
Capital outlay	0	0	0	0
	661,035	649,545	639,146	10,399
County Clerk - Bureau of Elections				
Personnel services	579,949	579,949	557,002	22,947
Operating	299,893	311,383	308,331	3,052
Capital outlay	0	0	0	0
	879,842	891,332	865,333	25,999

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
GENERAL GOVERNMENT (CONTINUED):				
County Clerk - Equipment Recording				
Personnel services	0	0	0	0
Operating	70,000	165,053	131,297	33,756
Capital outlay	165,000	69,947	57,982	11,965
	<u>235,000</u>	<u>235,000</u>	<u>189,279</u>	<u>45,721</u>
County Manager				
Personnel services	326,840	326,839	332,268	(5,429)
Operating	409,719	391,719	138,267	253,452
Capital outlay	0	18,000	15,918	2,082
	<u>736,559</u>	<u>736,558</u>	<u>486,453</u>	<u>250,105</u>
County Probate Judge				
Personnel services	48,667	48,667	44,909	3,758
Operating	3,740	3,740	2,920	820
Capital outlay	0	0	0	0
	<u>52,407</u>	<u>52,407</u>	<u>47,829</u>	<u>4,578</u>
County Treasurer				
Personnel services	641,799	641,799	672,414	(30,615)
Operating	140,426	140,426	109,512	30,914
Capital outlay	0	0	0	0
	<u>782,225</u>	<u>782,225</u>	<u>781,926</u>	<u>299</u>
County Treasurer Fees				
Personnel services	0	0	0	0
Operating	15,000	15,000	0	15,000
Capital outlay	0	0	0	0
	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>
Facilities and Parks				
Personnel services	1,611,952	1,611,952	1,521,510	90,442
Operating	1,966,763	1,983,000	2,073,010	(90,010)
Capital outlay	145,000	128,763	112,102	16,661
	<u>3,723,715</u>	<u>3,723,715</u>	<u>3,706,622</u>	<u>17,093</u>
Finance Department				
Personnel services	1,009,851	981,326	815,084	166,242
Operating	165,218	174,543	155,080	19,463
Capital outlay	0	19,200	18,344	856
	<u>1,175,069</u>	<u>1,175,069</u>	<u>988,508</u>	<u>186,561</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance	
GENERAL GOVERNMENT (CONTINUED):					
Information Services Department					
Personnel services	1,343,379	1,219,154	1,195,417	23,737	
Operating	669,450	561,175	536,686	24,489	
Capital outlay	154,082	400,882	398,791	2,091	
	2,166,911	2,181,211	2,130,894	50,317	
Legal Services Department					
Personnel services	609,509	609,509	563,513	45,996	
Operating	306,544	306,544	185,268	121,276	
Capital outlay	10,000	10,000	10,000	0	
	926,053	926,053	758,781	167,272	
Personnel Department					
Personnel services	505,588	513,088	501,999	11,089	
Operating	371,602	364,102	441,047	(76,945)	
Capital outlay	0	0	0	0	
	877,190	877,190	943,046	(65,856)	
Planning Department					
Personnel services	1,700,238	1,700,238	1,542,327	157,911	
Operating	211,799	210,999	154,237	56,762	
Capital outlay	20,000	20,800	20,953	(153)	
	1,932,037	1,932,037	1,717,517	214,520	
Public Information Office					
Personnel services	141,352	141,352	140,982	370	
Operating	30,804	30,804	13,767	17,037	
	172,156	172,156	154,749	17,407	
Purchasing Department					
Personnel services	225,781	225,781	230,358	(4,577)	
Operating	18,800	18,800	11,151	7,649	
Capital outlay	0	0	0	0	
	244,581	244,581	241,509	3,072	
Risk Management Department					
Personnel services	193,496	193,496	189,973	3,523	
Operating	3,095,734	3,095,734	3,040,932	54,802	
Capital outlay	40,000	40,000	25,864	14,136	
	3,329,230	3,329,230	3,256,769	72,461	
Payment in Lieu of Taxes					
Operating	668,626	668,626	597,843	70,783	
	Total General Government	\$22,636,452	\$22,545,643	\$21,165,481	\$1,380,162

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
PUBLIC SAFETY:				
Animal Control				
Personnel services	\$435,480	\$418,080	\$398,546	\$19,534
Operating	528,000	887,052	892,538	(5,486)
Capital outlay	53,000	49,674	49,674	0
	<u>1,016,480</u>	<u>1,354,806</u>	<u>1,340,758</u>	<u>14,048</u>
Civil Preparedness				
Personnel services	222,336	222,336	203,790	18,546
Operating	50,360	50,360	44,443	5,917
Capital outlay	0	0	0	0
	<u>272,696</u>	<u>272,696</u>	<u>248,233</u>	<u>24,463</u>
Civil Preparedness - State				
Personnel services	36,718	36,718	27,866	8,852
Operating	2,363,760	2,252,412	682,506	1,569,906
Capital outlay	129,503	1,246,302	221,623	1,024,679
	<u>2,529,981</u>	<u>3,535,432</u>	<u>931,995</u>	<u>2,603,437</u>
Detention Center				
Personnel services	7,864,543	8,954,379	7,480,778	1,473,601
Operating	2,833,262	2,842,268	2,585,086	257,182
Capital outlay	0	0	0	0
	<u>10,697,805</u>	<u>11,796,647</u>	<u>10,065,864</u>	<u>1,730,783</u>
Detention Center - Juveniles				
Personnel services	1,647,417	1,647,417	1,560,425	86,992
Operating	158,549	158,549	151,511	7,038
Capital outlay	0	0	0	0
	<u>1,805,966</u>	<u>1,805,966</u>	<u>1,711,936</u>	<u>94,030</u>
Detention Center - Medical				
Personnel services	0	0	0	0
Operating	2,861,623	2,861,623	2,917,432	(55,809)
Capital outlay	0	0	0	0
	<u>2,861,623</u>	<u>2,861,623</u>	<u>2,917,432</u>	<u>(55,809)</u>
Detention Center - DOH				
Personnel services	0	0	0	0
Operating	0	40,000	12,556	27,444
Capital outlay	0	0	0	0
	<u>0</u>	<u>40,000</u>	<u>12,556</u>	<u>27,444</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
PUBLIC SAFETY (CONTINUED):				
Fire Protection				
Personnel services	317,464	317,464	259,974	57,490
Operating	0	0	0	0
Capital outlay	0	0	0	0
	<u>317,464</u>	<u>317,464</u>	<u>259,974</u>	<u>57,490</u>
Fire Protection - GRT				
Personnel services	846,323	612,323	555,495	56,828
Operating	1,073,273	202,273	99,615	102,658
Capital outlay	50,000	140,000	126,782	13,218
	<u>1,969,596</u>	<u>954,596</u>	<u>781,892</u>	<u>172,704</u>
Fire Protection - EMS Equipment				
Personnel services	0	0	0	0
Operating	68,882	68,882	59,467	9,415
Capital outlay	0	0	0	0
	<u>68,882</u>	<u>68,882</u>	<u>59,467</u>	<u>9,415</u>
Law Enforcement				
Personnel services	10,208,621	9,308,621	9,163,501	145,120
Operating	1,714,875	1,623,172	1,467,734	155,438
Capital outlay	524,250	741,442	620,220	121,222
	<u>12,447,746</u>	<u>11,673,235</u>	<u>11,251,455</u>	<u>421,780</u>
Law Enforcement Support				
Personnel services	2,658,523	2,583,523	2,584,192	(669)
Operating	364,645	395,760	339,200	56,560
Capital outlay	47,199	26,269	16,735	9,534
	<u>3,070,367</u>	<u>3,005,552</u>	<u>2,940,127</u>	<u>65,425</u>
DWI Forfeiture Program				
Operating	87,695	87,695	0	87,695
Vector Control				
Personnel services	248,922	248,922	232,562	16,360
Operating	124,402	124,402	84,217	40,185
	<u>373,324</u>	<u>373,324</u>	<u>316,779</u>	<u>56,545</u>
Total Public Safety	\$37,519,625	\$38,147,918	\$32,838,468	\$5,309,450

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
PUBLIC WORKS:				
Road Department - Engineering				
Personnel services	\$1,143,621	\$1,143,621	\$1,184,294	(\$40,673)
Operating	602,241	510,804	433,839	76,965
Capital outlay	0	91,437	86,618	4,819
	<u>1,745,862</u>	<u>1,745,862</u>	<u>1,704,751</u>	<u>41,111</u>
Road Department				
Personnel services	1,910,544	1,910,544	1,688,664	221,880
Operating	2,200,149	2,097,327	2,230,986	(133,659)
Capital outlay	1,501,000	1,268,822	1,051,910	216,912
	<u>5,611,693</u>	<u>5,276,693</u>	<u>4,971,560</u>	<u>305,133</u>
Road Projects				
Personnel Services	0	0	0	0
Capital outlay	920,950	865,950	458,254	407,696
	<u>920,950</u>	<u>865,950</u>	<u>458,254</u>	<u>407,696</u>
DAC/Santa Teresa Airport				
Personnel services	106,093	106,092	107,539	(1,447)
Operating	62,258	72,131	59,717	12,414
Capital outlay	125,000	229,127	236,515	(7,388)
	<u>293,351</u>	<u>407,350</u>	<u>403,771</u>	<u>3,579</u>
Codes Enforcement				
Personnel services	235,657	210,999	186,247	24,752
Operating	16,180	21,505	10,375	11,130
Capital outlay	20,000	20,000	19,600	400
	<u>271,837</u>	<u>252,504</u>	<u>216,222</u>	<u>36,282</u>
Liquid Waste				
Personnel services	29,284	29,284	27,352	1,932
Operating	22,475	24,371	22,850	1,521
Debt service	55,000	53,104	53,104	0
Capital outlay	0	0	0	0
	<u>106,759</u>	<u>106,759</u>	<u>103,306</u>	<u>3,453</u>
Solid Waste				
Personnel services	634,914	609,914	592,956	16,958
Operating	1,064,693	1,088,105	1,071,817	16,288
Capital outlay	462,000	318,588	307,944	10,644
	<u>2,161,607</u>	<u>2,016,607</u>	<u>1,972,717</u>	<u>43,890</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
PUBLIC WORKS (CONTINUED):				
Utility Department				
Personnel services	254,606	254,606	246,547	8,059
Operating	1,270	1,270	0	1,270
Capital outlay	0	0	0	0
	<u>255,876</u>	<u>255,876</u>	<u>246,547</u>	<u>9,329</u>
Total Public Works	\$11,367,935	\$10,927,601	\$10,077,128	\$850,473
HEALTH AND WELFARE:				
Community Services-Admin				
Personnel services	\$0	\$0	\$0	\$0
Operating	4,000	4,000	2,010	1,990
Capital outlay	0	0	0	0
	<u>4,000</u>	<u>4,000</u>	<u>2,010</u>	<u>1,990</u>
Hospital Expanded Care				
Personnel services	0	0	0	0
Operating	0	0	0	0
Capital outlay	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Hospital Lease				
Personnel services	0	0	0	0
Operating	466,000	466,000	279,322	186,678
Capital outlay	0	0	0	0
	<u>466,000</u>	<u>466,000</u>	<u>279,322</u>	<u>186,678</u>
Province Health Care				
Personnel services	0	0	0	0
Operating	450,000	450,000	283,200	166,800
Capital outlay	0	0	0	0
	<u>450,000</u>	<u>450,000</u>	<u>283,200</u>	<u>166,800</u>
Total Health and Welfare	\$920,000	\$920,000	\$564,532	\$355,468

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
CULTURAL AND RECREATION				
Personnel services	\$25,970	\$87,211	\$38,568	\$48,643
Operating	52,000	65,926	30,507	35,419
Capital outlay	0	43,720	13,565	30,155
<i>Total Cultural and Recreation</i>	\$77,970	\$196,857	\$82,640	\$114,217
<i>Total Expenditures</i>	\$72,521,982	\$72,738,019	\$64,728,249	\$8,009,770

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

Nonmajor Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Special revenue funds consist of the following:

CFP Housing – To account for HUD’s Public Housing Capital Fund Program, which replaces CIAP and CGP. Provides funds for capital improvements for Housing Authority-owned housing.

CDBG – Rio Grande Water – To account for federal grant funding for the Rio Grande Water Project.

Colonias Initiative – To improve the quality of life for residents of the colonias of Dona Ana County. Colonias are defined as communities within 150 miles of the U.S./Mexico border that lack one or more of the following: potable water, centralized sewer system, safe, sanitary, and decent housing, and improved roads.

Community Services – To provide funding for a variety of County construction and renovation projects. Financing is provided by special appropriation from the New Mexico State Legislature. This fund has been established to comply with the accountability requirements of the grant agreements.

Confiscated Assets – In accordance with NMSA Section 54-11-33 – To account for the Dona Ana County Sheriff’s confiscated asset program related directly to its drug interdiction program. The program was established through a joint powers agreement between Dona Ana County Sheriff’s department and the U.S. Drug Enforcement Agency. Required by Federal Equitable sharing agreement between the Sheriffs Department and U.S. Departments of Justice and Treasury.

COPS – To provide funding for the County to add full time officers to the Sheriffs Department. The funding runs for three years, at which time the County must make a good faith effort to retain the positions at the conclusion of the grant. Financing is provided by the U.S. Department of Justice, Office of Community Oriented Policing Services. This fund has been established in accordance with 28 CFR66.20.

Correction Fees – To account for fees collected by the magistrate court and the motor vehicle division and distributed by the state Administrative Office of the Courts to the County, pursuant to NMSA 1978 Section 33-3-25. The fund is restricted to paying costs of the county jailor juvenile detention facility.

County Flood Commission Fund- To account for the operations of the flood projects, in accordance with NMSA Compilation Section 7 Article 38-38-1.The funding is provided by charging an administrative fee on property taxes collected and distributed.

DOH – BHSD State Incentive – This program provides funding to fight substance abuse in Dona Ana County. Funding source of financing is the U.S. Department of Health and Human Services, passed through the State of New Mexico. The fund was established in accordance with 45 CFR 74.21.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

Nonmajor Special Revenue Funds (Continued)

DWI Grants – The DWI program partners with many entities that include law enforcement, MADD, National Guard, Safe Kids, private businesses and more, to combat the high DWI rate in Dona Ana County. Funding is provided by the U.S. Department of Justice. This fund has been established in accordance with 28 CFR 66.20.

Emergency Fund – This program provides for emergency funds that may be required for any emergency within the County. The County Budget Resolution #2006-56 established the fund pursuant to the Board of County Commissioners.

Emergency Medical Services – In accordance with NMSA Section 7-24-IOA -To account for the operation and maintenance of Rural Metro Ambulance Service, Hatch Clinic, and various volunteer fire districts. Funding is from the State Emergency Medical Fund Act. State Law requires that financing be provided in this manner.

Farm and Range – In accordance with NMSA Section 6-11-5/6 -To provide for the Fish and Wildlife Service in control of predator animals. Funding is from the Taylor Grazing Act.

Fire Districts – In accordance with NMSA 7-20E-1 5 – To account for the operation and maintenance of the sixteen volunteer fire districts throughout the County of Dona Ana. Funding is provided from the State Fire Fund.

Housing Assistance - Section 8 Vouchers – To account for rent subsidy payments from HUD, and for HUD's new Public Housing Capital Fund Program, CFDA# 14.872, which provides funds for capital improvements for Housing Authority-owned housing. This fund was set up to comply with the requirements of 24 CFR 85.20.

Housing - Grant - NMFA – The Mortgage Finance Authority will facilitate the rehabilitation, reconstruction, or new construction of 17 homes in any New Mexico designated colonias neighborhood.

Indigent Hospital Care Fund – In accordance with NMSA Section 7-20E-9 to account for hospital expenditures for County indigents. Funds are provided through local gross receipts tax.

Law Enforcement Block Grant – This fund provides for purchase of equipment used in law enforcement.

Law Enforcement Grant – This program provides the County with funds to underwrite projects designed to reduce crime and improve public safety.

Law Enforcement Protection – In accordance with NMSA Section 29-13 – To account for expenditures of the sheriffs department. Financing is provided by the State.

Reappraisal Administrative Fees – In accordance with NMSA 7-38-38.1 - To account for countywide reappraisal funding and expenditures.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

Nonmajor Special Revenue Funds (Continued)

Sheriff's Grants State – Various grants to enable the Sheriff's Department in their goals to reduce crime and improve public safety.

Sheriff's GREAT Grant – To provide funding to allow the County to support New Mexico Intelligence Center initiatives at the SWB New Mexico High Intensity Drug Trafficking Area. The Executive Office of the President, Office of National Drug Control Policy, provides financing. This fund has been established in accordance with grant agreements.

Spaceport Gross Receipts Tax - To provide funding to the regional Spaceport district for the financing, planning, designing, engineering and construction of a Spaceport or for projects or services of the district pursuant to the regional Spaceport district act by DAC Ordinance 227A-07.

State Appropriations – Appropriations from the State Legislature for various projects.

Substance Abuse Grants – In accordance with 28 CFR 66.20, to account for a Drug-Free Communities Support Program grant from the U.S. Department of Justice Office of Juvenile Justice and Delinquency Prevention, and for substance abuse programs funded by local and private sources.

TIDD – Tax Increment Development District – To Provide financing of public infrastructure serving the district, including without limitation: streets, utility infrastructure, parking facilities, and other public facilities.

Victims of Crime – The program, which is under the Office of Justice Programs, provides funds to raise awareness during National Crime Victim's Rights Week.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	CFP Housing	CDBG Rio Grande Water	Colonia's Initiative	Community Services	Confiscated Assets
ASSETS					
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$398,925
Investments	0	0	0	0	0
Taxes receivable	0	0	0	0	0
Intergovernmental receivables	0	83,355	396,475	6,969	30,785
Interest receivable	0	0	0	0	0
Due from other funds	0	0	0	0	0
Prepays	0	0	0	0	0
Total assets	\$0	\$83,355	\$396,475	\$6,969	\$429,710
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$0	\$83,355	\$168,283	\$0	\$0
Wages and salaries payable	0	0	0	0	49
Accrued interest payable	0	0	0	0	0
Due to other funds	0	0	23,393	6,023	0
Deferred revenues	0	0	0	0	0
Total liabilities	0	83,355	191,676	6,023	49
FUND BALANCES					
Reserved For:					
Unreserved and Undesignated:					
Reported in the special revenue fund	0	0	204,799	946	429,661
Total fund balances	0	0	204,799	946	429,661
Total liabilities and fund balances	\$0	\$83,355	\$396,475	\$6,969	\$429,710

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	COPS	Correction Fees	County Flood Commission	DWI Grants	Emergency Fund
ASSETS					
Cash and cash equivalents	\$42,042	\$666,050	\$6,214,471	\$679,824	\$751,412
Investments	0	0	0	0	0
Taxes receivable	0	0	229,990	0	0
Intergovernmental receivables	0	406,030	0	0	207
Interest receivable	0	193	1,792	0	0
Due from other funds	1,170	0	0	0	27,599
Prepays	0	0	0	0	0
Total assets	\$43,212	\$1,072,273	\$6,446,253	\$679,824	\$779,218
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$0	\$541	\$1,052	\$761	\$0
Wages and salaries payable	0	0	11,285	12,472	0
Accrued interest payable	0	0	6,699	0	0
Due to other funds	0	0	0	0	0
Deferred revenues	0	0	206,472	270,115	0
Total liabilities	0	541	225,508	283,348	0
FUND BALANCES					
Reserved For:					
Unreserved and Undesignated:					
Reported in the special revenue fund	43,212	1,071,732	6,220,745	396,476	779,218
Total fund balances	43,212	1,071,732	6,220,745	396,476	779,218
Total liabilities and fund balances	\$43,212	\$1,072,273	\$6,446,253	\$679,824	\$779,218

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	Emergency Medical Services	Farm and Range	Federal Reimburs./ Detention Center	Fire Districts	Housing Assistance - Section 8 Vouchers
ASSETS					
Cash and cash equivalents	\$104,768	\$31,081	\$62,589	\$8,429,239	\$898,975
Investments	0	0	0	0	0
Taxes receivable	0	0	0	285,918	0
Intergovernmental receivables	0	0	0	0	0
Interest receivable	24	8	0	2,431	0
Due from other funds	0	0	0	0	0
Prepays	0	0	0	0	184,599
<i>Total assets</i>	\$104,792	\$31,089	\$62,589	\$8,717,588	\$1,083,574
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$4,177	\$0	\$0	\$22,153	\$22,641
Wages and salaries payable	0	0	0	0	0
Accrued interest payable	0	0	0	0	0
Due to other funds	0	0	0	0	0
Deferred revenues	0	0	0	0	0
<i>Total liabilities</i>	4,177	0	0	22,153	22,641
FUND BALANCES					
Reserved For:					
Unreserved and Undesignated:					
Reported in the special revenue fund	100,615	31,089	62,589	8,695,435	1,060,933
<i>Total fund balances</i>	100,615	31,089	62,589	8,695,435	1,060,933
<i>Total liabilities and fund balances</i>	\$104,792	\$31,089	\$62,589	\$8,717,588	\$1,083,574

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	Housing Grant - NMFA	Indigent Hospital Care	Law Enforcement Grant	Law Enforcement Protection	Reappraisal Administrative Fees
ASSETS					
Cash and cash equivalents	\$0	\$2,064,300	\$189	\$23,774	\$1,842,910
Investments	0	0	0	0	0
Taxes receivable	0	1,405,353	0	0	0
Intergovernmental receivables	0	0	0	0	90
Interest receivable	0	806	0	39	527
Due from other funds	0	0	0	0	0
Prepays	0	0	0	0	0
Total assets	\$0	\$3,470,459	\$189	\$23,813	\$1,843,527
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$0	\$0	\$0	\$4,800	\$18,929
Wages and salaries payable	0	0	0	0	2,096
Accrued interest payable	0	0	0	0	0
Due to other funds	0	0	0	0	0
Deferred revenues	0	0	0	18,441	0
Total liabilities	0	0	0	23,241	21,025
FUND BALANCES					
Reserved For:					
Unreserved and Undesignated:					
Reported in the special revenue fund	0	3,470,459	189	572	1,822,502
Total fund balances	0	3,470,459	189	572	1,822,502
Total liabilities and fund balances	\$0	\$3,470,459	\$189	\$23,813	\$1,843,527

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	Sheriff's Grants State	Sheriff's GREAT Grant	Spaceport Gross Receipts	State Appropriations	Substance Abuse Grants
ASSETS					
Cash and cash equivalents	\$0	\$4,083	\$607,001	\$0	\$35,961
Investments	0	0	0	0	0
Taxes receivable	0	0	1,259,636	0	0
Intergovernmental receivables	258,921	0	0	2,309,883	0
Interest receivable	0	0	0	0	0
Due from other funds	0	0	0	0	0
Prepays	0	0	0	0	0
Total assets	\$258,921	\$4,083	\$1,866,637	\$2,309,883	\$35,961
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$0	\$2	\$944,727	\$451,109	\$35
Wages and salaries payable	2,250	0	0	0	832
Accrued interest payable	0	0	0	0	0
Due to other funds	132,841	0	0	1,792,083	0
Deferred revenues	9,392	0	0	143,660	0
Total liabilities	144,483	2	944,727	2,386,852	867
FUND BALANCES					
Reserved For:					
Unreserved and Undesignated:					
Reported in the special revenue fund	114,438	4,081	921,910	(76,969)	35,094
Total fund balances	114,438	4,081	921,910	(76,969)	35,094
Total liabilities and fund balances	\$258,921	\$4,083	\$1,866,637	\$2,309,883	\$35,961

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	TIDD Development District	Victims of Crime	Total
ASSETS			
Cash and cash equivalents	\$8,161	\$11,439	\$22,877,194
Investments	0	0	0
Taxes receivable	0	0	3,180,897
Intergovernmental receivables	0	0	3,409,360
Interest receivable	2	0	5,822
Due from other funds	0	0	28,769
Prepays	0	0	184,599
Total assets	\$8,163	\$11,439	\$29,686,641
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$0	\$0	\$1,639,210
Wages and salaries payable	0	0	28,984
Accrued interest payable	0	0	6,699
Due to other funds	0	0	1,954,340
Deferred revenues	0	0	648,080
Total liabilities	0	0	4,277,313
FUND BALANCES			
Reserved For:			
Unreserved and Undesignated:			
Reported in the special revenue fund	8,163	11,439	25,409,328
Total fund balances	8,163	11,439	25,409,328
Total liabilities and fund balances	\$8,163	\$11,439	\$29,686,641

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	CFP Housing	CDBG Rio grande Water	Colonia's Initiative	Community Services	Confiscated Assets
REVENUES					
Taxes:					
Property taxes	\$0	\$0	\$0	\$0	\$0
General sales and use taxes	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental revenue and grants	13,838	83,355	996,813	11,884	55,896
Charges for services	0	0	0	0	0
Contributions/donations private services	0	0	0	0	0
Investment earnings	0	0	0	0	3,853
Rents and royalties	0	0	0	0	0
Other revenue	0	0	0	0	90,793
<i>Total revenues</i>	13,838	83,355	996,813	11,884	150,542
EXPENDITURES					
Current:					
General government	0	0	0	0	0
Public safety	0	83,355	0	0	121,013
Health and welfare	0	0	0	12,222	0
Culture and recreation	0	0	0	0	0
Debt Service:					
Bond principal	0	0	0	0	0
Bond interest	0	0	0	0	0
Fiscal agent's fees	0	0	0	0	0
Capital outlay:					
Capital outlay	0	0	976,652	0	33,300
<i>Total expenditures</i>	0	83,355	976,652	12,222	154,313
<i>Excess (deficiency) of revenues over expenditures</i>	13,838	0	20,161	(338)	(3,771)
OTHER FINANCING SOURCES (USES)					
Transfers in	0	0	0	0	0
Transfers out (use)	(13,838)	0	0	0	0
<i>Total other financing sources (uses)</i>	(13,838)	0	0	0	0
<i>Net change in fund balance</i>	0	0	20,161	(338)	(3,771)
Fund balance - July 1, beginning	0	0	184,638	1,284	433,432
Restatements	0	0	0	0	0
Fund balance - July 1, beginning, as restated	0	0	184,638	1,284	433,432
<i>Fund balance - June 30, ending</i>	\$0	\$0	\$204,799	\$946	\$429,661

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	COPS	Correction Fees	County Flood Commission	DWI Grants	Emergency Fund
REVENUES					
Taxes:					
Property taxes	\$0	\$0	\$1,625,573	\$0	\$0
General sales and use taxes	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental revenue and grants	0	0	0	685,975	139,015
Charges for services	0	968,858	0	325,706	0
Contributions/donations private services	0	0	0	0	0
Investment earnings	0	7,180	61,232	0	0
Rents and royalties	0	0	0	0	2,708
Other revenue	0	0	31,525	405	0
<i>Total revenues</i>	0	976,038	1,718,330	1,012,086	141,723
EXPENDITURES					
Current:					
General government	0	0	0	0	0
Public safety	0	731,761	878,109	976,902	110,811
Health and welfare	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Debt Service:					
Bond principal	0	0	0	0	0
Bond interest	0	0	0	0	0
Fiscal agent's fees	0	0	0	0	0
Capital outlay:					
Capital outlay	0	0	7,911	0	0
<i>Total expenditures</i>	0	731,761	886,020	976,902	110,811
<i>Excess (deficiency) of revenues over expenditures</i>	0	244,277	832,310	35,184	30,912
OTHER FINANCING SOURCES (USES)					
Transfers in	0	0	0	0	500,000
Transfers out (use)	(58,098)	0	0	0	0
<i>Total other financing sources (uses)</i>	(58,098)	0	0	0	500,000
<i>Net change in fund balance</i>	(58,098)	244,277	832,310	35,184	530,912
Fund balance - July 1, beginning	101,310	827,455	5,388,435	361,292	248,306
Restatements	0	0	0	0	0
Fund balance - July 1, beginning, as restated	101,310	827,455	5,388,435	361,292	248,306
<i>Fund balance - June 30, ending</i>	\$43,212	\$1,071,732	\$6,220,745	\$396,476	\$779,218

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Emergency Medical Services	Farm and Range	Federal Reimburs./ Detention Center	Fire Districts	Housing Assistance - Section 8 Vouchers
REVENUES					
Taxes:					
Property taxes	\$0	\$0	\$0	\$0	\$0
General sales and use taxes	0	0	0	1,876,590	0
Licenses and permits	0	0	0	0	0
Intergovernmental revenue and grants	153,165	10,506	0	1,197,000	2,632,179
Charges for services	0	0	0	0	295,470
Contributions/donations private services	0	0	0	0	0
Investment earnings	2,553	283	0	105,150	4,049
Rents and royalties	0	0	0	0	0
Other revenue	290	0	0	18,157	0
<i>Total revenues</i>	<u>156,008</u>	<u>10,789</u>	<u>0</u>	<u>3,196,897</u>	<u>2,931,698</u>
EXPENDITURES					
Current:					
General government	0	0	0	0	0
Public safety	205,807	28,000	0	1,058,473	0
Health and welfare	0	0	0	0	2,844,050
Culture and recreation	0	0	0	0	0
Debt Service:					
Bond principal	0	0	0	0	0
Bond interest	0	0	0	0	0
Fiscal agent's fees	0	0	0	0	0
Capital outlay:					
Capital outlay	38,805	0	0	1,679,953	0
<i>Total expenditures</i>	<u>244,612</u>	<u>28,000</u>	<u>0</u>	<u>2,738,426</u>	<u>2,844,050</u>
<i>Excess (deficiency) of revenues over expenditures</i>	(88,604)	(17,211)	0	458,471	87,648
OTHER FINANCING SOURCES (USES)					
Transfers in	0	17,283	0	1,200,000	0
Transfers out (use)	0	0	0	(1,200,000)	0
<i>Total other financing sources (uses)</i>	<u>0</u>	<u>17,283</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net change in fund balance</i>	(88,604)	72	0	458,471	87,648
Fund balance - July 1, beginning	189,219	31,017	62,589	8,236,964	973,285
Restatements	0	0	0	0	0
Fund balance - July 1, beginning, as restated	<u>189,219</u>	<u>31,017</u>	<u>62,589</u>	<u>8,236,964</u>	<u>973,285</u>
<i>Fund balance - June 30, ending</i>	<u>\$100,615</u>	<u>\$31,089</u>	<u>\$62,589</u>	<u>\$8,695,435</u>	<u>\$1,060,933</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Housing Grant - NMFA	Indigent Hospital Care	Law Enforcement Grant	Law Enforcement Protection	Reappraisal Administrative Fees
REVENUES					
Taxes:					
Property taxes	\$0	\$0	\$0	\$0	\$0
General sales and use taxes	0	8,387,859	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental revenue and grants	126,000	0	0	142,916	0
Charges for services	0	0	0	0	860,591
Contributions/donations private services	0	0	0	0	0
Investment earnings	0	7,543	2	976	16,393
Rents and royalties	0	0	0	0	0
Other revenue	0	0	0	45	3,242
<i>Total revenues</i>	126,000	8,395,402	2	143,937	880,226
EXPENDITURES					
Current:					
General government	0	0	0	0	415,314
Public safety	0	0	0	60,271	0
Health and welfare	96,500	10,474,446	0	0	0
Culture and recreation	0	0	0	0	0
Debt Service:					
Bond principal	0	0	0	0	0
Bond interest	0	0	0	0	0
Fiscal agent's fees	0	0	0	0	0
Capital outlay:					
Capital outlay	0	0	0	82,645	87,535
<i>Total expenditures</i>	96,500	10,474,446	0	142,916	502,849
<i>Excess (deficiency) of revenues over expenditures</i>	29,500	(2,079,044)	2	1,021	377,377
OTHER FINANCING SOURCES (USES)					
Transfers in	0	3,949,642	0	58,098	0
Transfers out (use)	0	0	0	(6,410)	0
<i>Total other financing sources (uses)</i>	0	3,949,642	0	51,688	0
<i>Net change in fund balance</i>	29,500	1,870,598	2	52,709	377,377
Fund balance - July 1, beginning	(29,500)	1,265,861	187	(52,137)	1,445,125
Restatements	0	334,000	0	0	0
Fund balance - July 1, beginning, as restated	(29,500)	1,599,861	187	(52,137)	1,445,125
<i>Fund balance - June 30, ending</i>	\$0	\$3,470,459	\$189	\$572	\$1,822,502

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Sheriff's Grants State	Sheriff's GREAT Grant	Spaceport Gross Receipts	State Appropriations	Substance Abuse Grants
REVENUES					
Taxes:					
Property taxes	\$0	\$0	\$0	\$0	\$0
General sales and use taxes	0	0	3,687,641	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental revenue and grants	1,108,050	22,096	0	7,461,720	0
Charges for services	45,244	0	0	0	0
Contributions/donations private services	0	0	0	0	0
Investment earnings	0	0	0	0	0
Rents and royalties	0	0	0	0	0
Other revenue	0	0	0	0	0
<i>Total revenues</i>	1,153,294	22,096	3,687,641	7,461,720	0
EXPENDITURES					
Current:					
General government	0	0	2,765,731	0	0
Public safety	1,117,178	25,484	0	0	0
Health and welfare	0	0	0	0	21,865
Culture and recreation	0	0	0	0	0
Debt Service:					
Bond principal	0	0	0	0	0
Bond interest	0	0	0	0	0
Fiscal agent's fees	0	0	0	0	0
Capital outlay:					
Capital outlay	0	0	0	7,840,704	0
<i>Total expenditures</i>	1,117,178	25,484	2,765,731	7,840,704	21,865
<i>Excess (deficiency) of revenues over expenditures</i>	36,116	(3,388)	921,910	(378,984)	(21,865)
OTHER FINANCING SOURCES (USES)					
Transfers in	0	6,410	0	0	0
Transfers out (use)	0	0	0	0	0
<i>Total other financing sources (uses)</i>	0	6,410	0	0	0
<i>Net change in fund balance</i>	36,116	3,022	921,910	(378,984)	(21,865)
Fund balance - July 1, beginning	78,322	1,059	0	494,534	56,959
Restatements	0	0	0	(192,519)	0
Fund balance - July 1, beginning, as restated	78,322	1,059	0	302,015	56,959
<i>Fund balance - June 30, ending</i>	\$114,438	\$4,081	\$921,910	(\$76,969)	\$35,094

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	TIDD Development District	Victims of Crime	Total
REVENUES			
Taxes:			
Property taxes	\$0	\$0	\$1,625,573
General sales and use taxes	0	0	13,952,090
Licenses and permits	0	0	0
Intergovernmental revenue and grants	0	0	14,757,053
Charges for services	0	0	2,495,869
Contributions/donations private services	0	0	0
Investment earnings	88	0	209,302
Rents and royalties	0	0	2,708
Other revenue	0	0	144,457
<i>Total revenues</i>	<u>88</u>	<u>0</u>	<u>33,187,052</u>
EXPENDITURES			
Current:			
General government	0	0	3,181,045
Public safety	0	0	5,313,809
Health and welfare	0	0	13,449,083
Culture and recreation	0	0	0
Debt Service:			
Bond principal	0	0	0
Bond interest	0	0	0
Fiscal agent's fees	0	0	0
Capital outlay:			
Capital outlay	0	0	10,747,505
<i>Total expenditures</i>	<u>0</u>	<u>0</u>	<u>32,691,442</u>
<i>Excess (deficiency) of revenues over expenditures</i>	88	0	495,610
OTHER FINANCING SOURCES (USES)			
Transfers in	0	0	5,731,433
Transfers out (use)	0	0	(1,278,346)
<i>Total other financing sources (uses)</i>	<u>0</u>	<u>0</u>	<u>4,453,087</u>
<i>Net change in fund balance</i>	88	0	4,948,697
Fund balance - July 1, beginning	8,075	11,439	20,319,150
Restatements	0	0	141,481
Fund balance - July 1, beginning, as restated	<u>8,075</u>	<u>11,439</u>	<u>20,460,631</u>
<i>Fund balance - June 30, ending</i>	<u>\$8,163</u>	<u>\$11,439</u>	<u>\$25,409,328</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
CAPITAL FUND PROGRAMS (CFP) HOUSING
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$37,488	\$13,838	(\$23,650)
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	0	37,488	13,838	(23,650)
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	37,488	0	37,488
Capital outlay	0	0	0	0
<i>Total expenditures</i>	0	37,488	0	37,488
<i>Excess (deficiency) of revenues over (under) expenditures</i>	0	0	13,838	13,838
Other Financing Sources (Uses):				
Transfers in	0	0	0	0
Transfers (out) use	0	0	(13,838)	(13,838)
<i>Total other financing sources (uses)</i>	0	0	(13,838)	(13,838)
<i>Excess deficiency of revenues over expenditures and other financing sources (uses)</i>	\$0	\$0	\$0	\$0

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$13,838
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$13,838

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
CDBG - RIO GRANDE WATER
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$500,000	\$500,000	\$0	(\$500,000)
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	500,000	500,000	0	(500,000)
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay	500,000	500,000	0	500,000
<i>Total expenditures</i>	500,000	500,000	0	500,000
<i>Excess (deficiency) of revenues over (under) expenditures</i>	\$0	\$0	\$0	\$0

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$0
Adjustments for revenue accruals	83,355
Adjustments for expenditures accruals	(83,355)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$0

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
COLONIA'S INITIATIVE
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$2,838,758	\$3,538,758	\$2,524,780	(\$1,013,978)
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	<u>2,838,758</u>	<u>3,538,758</u>	<u>2,524,780</u>	<u>(1,013,978)</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay	2,838,758	3,538,758	831,860	2,706,898
<i>Total expenditures</i>	<u>2,838,758</u>	<u>3,538,758</u>	<u>831,860</u>	<u>2,706,898</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,692,920</u>	<u>\$1,692,920</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$1,692,920
Adjustments for revenue accruals	(1,527,967)
Adjustments for expenditures accruals	(144,792)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$20,161

DONA ANA COUNTY
COMMUNITY SERVICES
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$13,000	\$13,000	\$5,253	(\$7,747)
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	<u>13,000</u>	<u>13,000</u>	<u>5,253</u>	<u>(7,747)</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	13,000	13,000	12,222	778
Capital outlay	0	0	0	0
<i>Total expenditures</i>	<u>13,000</u>	<u>13,000</u>	<u>12,222</u>	<u>778</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$6,969)</u>	<u>(\$6,969)</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$6,969)
Adjustments for revenue accruals	6,631
Adjustments for expenditures accruals	0
<u>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)</u>	<u>(\$338)</u>

DONA ANA COUNTY
CONFISCATED ASSETS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0
Other	108,000	108,000	136,241	28,241
Investment earnings	15,000	15,000	3,852	(11,148)
<i>Total revenues</i>	<u>123,000</u>	<u>123,000</u>	<u>140,093</u>	<u>17,093</u>
EXPENDITURES				
Current:				
Personnel	44,968	22,722	22,504	218
Operating	105,000	128,892	98,956	29,936
Capital outlay	0	73,354	33,300	40,054
<i>Total expenditures</i>	<u>149,968</u>	<u>224,968</u>	<u>154,760</u>	<u>70,208</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(26,968)	(101,968)	<u>(\$14,667)</u>	<u>\$87,301</u>
<i>Budgeted cash carryover</i>	<u>26,968</u>	<u>101,968</u>		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$14,667)
Adjustments for revenue accruals	10,449
Adjustments for expenditures accruals	447
<u>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)</u>	<u>(\$3,771)</u>

DONA ANA COUNTY
COPS GRANTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	0	0	0	0
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay	0	0	0	0
<i>Total expenditures</i>	0	0	0	0
<i>Excess (deficiency) of revenues over (under) expenditures</i>	0	0	0	0
Other Financing Sources (Uses):				
Transfers in	0	0	0	0
Transfers (out) use	0	(58,098)	(58,098)	0
<i>Total other financing sources (uses)</i>	0	(58,098)	(58,098)	0
<i>Excess deficiency of revenues over expenditures and other financing sources (uses)</i>	0	(58,098)	(58,098)	\$0
Budgeted cash carryover	0	58,098		
	\$0	\$0		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$58,098)
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	(\$58,098)

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
CORRECTION FEES
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	695,000	695,000	761,801	66,801
Other	0	0	0	0
Investment earnings	16,305	16,305	6,987	(9,318)
<i>Total revenues</i>	<u>711,305</u>	<u>711,305</u>	<u>768,788</u>	<u>57,483</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	536,000	537,585	467,963	69,622
Capital outlay	277,000	275,415	263,798	11,617
<i>Total expenditures</i>	<u>813,000</u>	<u>813,000</u>	<u>731,761</u>	<u>81,239</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(101,695)	(101,695)	<u>\$37,027</u>	<u>\$138,722</u>
Budgeted cash carryover	<u>101,695</u>	<u>101,695</u>		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$37,027
Adjustments for revenue accruals	207,250
Adjustments for expenditures accruals	0
<u>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)</u>	<u>\$244,277</u>

DONA ANA COUNTY
COUNTY FLOOD COMMISSION FUND
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$1,345,000	\$1,345,000	\$1,625,545	\$280,545
Charges for services	0	0	0	0
Other	15,125	15,125	31,525	16,400
Investment earnings	100,000	100,000	59,440	(40,560)
<i>Total revenues</i>	<u>1,460,125</u>	<u>1,460,125</u>	<u>1,716,510</u>	<u>256,385</u>
EXPENDITURES				
Current:				
Personnel	615,896	615,896	523,531	92,365
Operating	546,427	656,427	214,311	442,116
Capital outlay	630,000	520,000	7,911	512,089
Debt service	155,000	155,000	137,020	17,980
<i>Total expenditures</i>	<u>1,947,323</u>	<u>1,947,323</u>	<u>882,773</u>	<u>1,064,550</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(487,198)	(487,198)	<u>\$833,737</u>	<u>\$1,320,935</u>
Budgeted cash carryover	487,198	487,198		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$833,737
Adjustments for revenue accruals	1,820
Adjustments for expenditures accruals	(3,247)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>\$832,310</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
DWI GRANT
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$964,324	\$895,610	\$930,658	\$35,048
Charges for services	325,085	325,085	368,342	43,257
Other	1,000	1,000	1,201	201
Investment earnings	0	0	0	0
<i>Total revenues</i>	<u>1,290,409</u>	<u>1,221,695</u>	<u>1,300,201</u>	<u>78,506</u>
EXPENDITURES				
Current:				
Personnel	724,813	725,659	589,855	135,804
Operating	800,922	925,838	683,528	242,310
Capital outlay	0	34,000	31,692	2,308
<i>Total expenditures</i>	<u>1,525,735</u>	<u>1,685,497</u>	<u>1,305,075</u>	<u>380,422</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(235,326)	(463,802)	<u>(\$4,874)</u>	<u>\$458,928</u>
<i>Budgeted cash carryover</i>	<u>235,326</u>	<u>463,802</u>		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$4,874)
Adjustments for revenue accruals	(288,115)
Adjustments for expenditures accruals	328,173
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>\$35,184</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
EMERGENCY FUND
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$139,015	\$139,015
Charges for services	0	0	0	0
Other	0	0	2,708	2,708
Investment earnings	0	0	0	0
<i>Total revenues</i>	0	0	141,723	141,723
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	400,000	400,000	110,811	289,189
Capital outlay	0	0	0	0
<i>Total expenditures</i>	400,000	400,000	110,811	289,189
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(400,000)	(400,000)	30,912	430,912
Other Financing Sources (Uses):				
Transfers in	400,000	500,000	500,000	0
Transfers (out) use	0	0	0	0
<i>Total other financing sources (uses)</i>	400,000	500,000	500,000	0
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	\$0	\$100,000	\$530,912	\$430,912

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$530,912
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$530,912

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
EMERGENCY MEDICAL SERVICES
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$185,232	\$203,134	\$153,165	(\$49,969)
Charges for services	0	0	0	0
Other	0	0	290	290
Investment earnings	9,095	9,095	2,530	(6,565)
<i>Total revenues</i>	<u>194,327</u>	<u>212,229</u>	<u>155,985</u>	<u>(56,244)</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	383,577	380,178	201,635	178,543
Capital outlay	0	21,290	38,805	(17,515)
<i>Total expenditures</i>	<u>383,577</u>	<u>401,468</u>	<u>240,440</u>	<u>161,028</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(189,250)	(189,239)	<u>(\$84,455)</u>	<u>\$104,784</u>
Budgeted cash carryover	189,250	189,239		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$84,455)
Adjustments for revenue accruals	23
Adjustments for expenditures accruals	(4,172)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>(\$88,604)</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
FARM AND RANGE
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	11,500	11,500	10,506	(994)
Other	0	0	0	0
Investment earnings	700	700	274	(426)
<i>Total revenues</i>	<u>12,200</u>	<u>12,200</u>	<u>10,780</u>	<u>(1,420)</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	30,000	30,000	28,000	2,000
Capital outlay	0	0	0	0
<i>Total expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>28,000</u>	<u>2,000</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(17,800)	(17,800)	(17,220)	580
Other Financing Sources (Uses):				
Transfers in	17,283	17,283	17,283	0
Transfers (out) use	0	0	0	0
<i>Total other financing sources (uses)</i>	<u>17,283</u>	<u>17,283</u>	<u>17,283</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	(517)	(517)	<u>\$63</u>	<u>\$580</u>
<i>Budgeted cash carryover</i>	<u>517</u>	<u>517</u>		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$63
Adjustments for revenue accruals	9
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$72

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
FIRE DISTRICTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$2,567,690	\$2,567,690	\$3,150,121	\$582,431
Charges for services	0	0	0	0
Other	4,200	4,200	18,157	13,957
Investment earnings	93,651	93,651	102,716	9,065
<i>Total revenues</i>	<u>2,665,541</u>	<u>2,665,541</u>	<u>3,270,994</u>	<u>605,453</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	4,137,082	3,182,863	1,051,070	2,131,793
Capital outlay	1,791,403	2,745,622	1,809,208	936,414
<i>Total expenditures</i>	<u>5,928,485</u>	<u>5,928,485</u>	<u>2,860,278</u>	<u>3,068,207</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(3,262,944)	(3,262,944)	410,716	3,673,660
Other Financing Sources (Uses):				
Transfers in	1,200,000	1,200,000	1,200,000	0
Transfers (out) use	(1,200,000)	(1,200,000)	(1,200,000)	0
<i>Total other financing sources (uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	(3,262,944)	(3,262,944)	<u>\$410,716</u>	<u>\$3,673,660</u>
Budgeted cash carryover	<u>3,262,944</u>	<u>3,262,944</u>		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$410,716
Adjustments for revenue accruals	(74,097)
Adjustments for expenditures accruals	121,852
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>\$458,471</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
HOUSING ASSISTANCE - SECTION 8 VOUCHERS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$2,595,620	\$2,595,620	\$2,632,179	\$36,559
Charges for services	292,057	292,057	295,470	3,413
Other	0	0	0	0
Investment earnings	5,665	5,665	5,000	(665)
<i>Total revenues</i>	<u>2,893,342</u>	<u>2,893,342</u>	<u>2,932,649</u>	<u>39,307</u>
EXPENDITURES				
Current:				
Personnel	179,678	179,678	185,979	(6,301)
Operating	2,692,360	2,692,360	2,658,071	34,289
Capital outlay	0	0	0	0
<i>Total expenditures</i>	<u>2,872,038</u>	<u>2,872,038</u>	<u>2,844,050</u>	<u>27,988</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>\$21,304</u>	<u>\$21,304</u>	<u>\$88,599</u>	<u>\$67,295</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$88,599
Adjustments for revenue accruals	(951)
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$87,648

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
HOUSING - GRANT - NMFA
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$126,000	\$126,000	\$0
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	0	126,000	126,000	0
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	96,500	96,500	0
Capital outlay	0	0	0	0
<i>Total expenditures</i>	0	96,500	96,500	0
<i>Excess (deficiency) of revenues over (under) expenditures</i>	\$0	\$29,500	\$29,500	\$0

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$29,500
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$29,500

DONA ANA COUNTY
INDIGENT HOSPITAL CARE FUND
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$6,500,000	\$8,500,000	\$8,521,705	\$21,705
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	100,000	100,000	6,737	(93,263)
<i>Total revenues</i>	<u>6,600,000</u>	<u>8,600,000</u>	<u>8,528,442</u>	<u>(71,558)</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	10,160,641	10,474,447	10,474,446	1
Capital outlay	0	0	0	0
<i>Total expenditures</i>	<u>10,160,641</u>	<u>10,474,447</u>	<u>10,474,446</u>	<u>1</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(3,560,641)	(1,874,447)	(1,946,004)	(71,557)
Other Financing Sources (Uses):				
Transfers in	3,560,641	3,949,642	3,949,642	0
Transfers (out) use	0	0	0	0
<i>Total other financing sources (uses)</i>	<u>3,560,641</u>	<u>3,949,642</u>	<u>3,949,642</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	<u>\$0</u>	<u>\$2,075,195</u>	<u>\$2,003,638</u>	<u>(\$71,557)</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$2,003,638
Adjustments for revenue accruals	(133,040)
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$1,870,598

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
LAW ENFORCEMENT BLOCK GRANTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	2	2
<i>Total revenues</i>	0	0	2	2
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay	0	0	0	0
<i>Total expenditures</i>	0	0	0	0
<i>Excess (deficiency) of revenues over (under) expenditures</i>	\$0	\$0	\$2	\$2

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$2
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$2

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
LAW ENFORCEMENT PROTECTION
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0
Other	109,800	109,200	109,246	46
Investment earnings	0	0	937	937
<i>Total revenues</i>	109,800	109,200	110,183	983
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	109,800	113,594	55,471	58,123
Capital outlay	0	47,292	82,645	(35,353)
<i>Total expenditures</i>	109,800	160,886	138,116	22,770
<i>Excess (deficiency) of revenues over (under) expenditures</i>	0	(51,686)	(27,933)	23,753
Other Financing Sources (Uses):				
Transfers in	0	58,098	58,098	0
Transfers (out) use	0	(6,410)	(6,410)	0
<i>Total other financing sources (uses)</i>	0	51,688	51,688	0
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	\$0	\$2	\$23,755	\$23,753

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$23,755
Adjustments for revenue accruals	33,754
Adjustments for expenditures accruals	(4,800)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$52,709

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
REAPPRAISAL ADMINISTRATIVE FEES
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$712,500	\$712,500	\$860,591	\$148,091
Charges for services	0	0		0
Other	0	0	3,242	3,242
Investment earnings	50,000	50,000	15,866	(34,134)
<i>Total revenues</i>	<u>762,500</u>	<u>762,500</u>	<u>879,699</u>	<u>117,199</u>
EXPENDITURES				
Current:				
Personnel	213,454	213,454	84,173	129,281
Operating	446,650	446,650	317,995	128,655
Capital outlay	198,000	198,000	87,535	110,465
<i>Total expenditures</i>	<u>858,104</u>	<u>858,104</u>	<u>489,703</u>	<u>368,401</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(95,604)	(95,604)	<u>\$389,996</u>	<u>\$485,600</u>
Budgeted cash carryover	<u>95,604</u>	<u>95,604</u>		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$389,996
Adjustments for revenue accruals	527
Adjustments for expenditures accruals	(13,146)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>\$377,377</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
SHERIFF'S GRANTS STATE
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$1,070,667	\$2,267,191	\$720,715	(\$1,546,476)
Charges for services	194,095	194,095	148,656	(45,439)
Other	165,870	165,870	109,666	(56,204)
Investment earnings	0	0	0	0
<i>Total revenues</i>	1,430,632	2,627,156	979,037	(1,648,119)
EXPENDITURES				
Current:				
Personnel	822,934	1,393,008	645,617	747,391
Operating	380,878	504,806	246,477	258,329
Capital outlay	226,820	671,246	216,096	455,150
<i>Total expenditures</i>	1,430,632	2,569,060	1,108,190	1,460,870
<i>Excess (deficiency) of revenues over (under) expenditures</i>	\$0	\$58,096	(\$129,153)	(\$187,249)

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$129,153)
Adjustments for revenue accruals	174,257
Adjustments for expenditures accruals	(8,988)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$36,116

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
SHERIFF'S GREAT GRANT
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$49,843	\$103,423	\$22,096	(\$81,327)
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	49,843	103,423	22,096	(81,327)
EXPENDITURES				
Current:				
Personnel	5,260	14,771	6,464	8,307
Operating	44,583	95,062	19,020	76,042
Capital outlay	0	0	0	0
<i>Total expenditures</i>	49,843	109,833	25,484	84,349
<i>Excess (deficiency) of revenues over (under) expenditures</i>	0	(6,410)	(3,388)	3,022
Other Financing Sources (Uses):				
Transfers in	0	6,410	6,410	0
Transfers (out) use	0	0	0	0
<i>Total other financing sources (uses)</i>	0	6,410	6,410	0
<i>Excess deficiency of revenues over expenditures and other financing sources (uses)</i>	\$0	\$0	\$3,022	\$3,022

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$3,022
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$3,022

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
SPACEPORT GROSS RECEIPTS TAX
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$2,428,006	\$2,428,006	\$0
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	<u>0</u>	<u>2,428,006</u>	<u>2,428,006</u>	<u>0</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	1,821,005	1,821,005	0
Capital outlay	0	0	0	0
<i>Total expenditures</i>	<u>0</u>	<u>1,821,005</u>	<u>1,821,005</u>	<u>0</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>\$0</u>	<u>\$607,001</u>	<u>\$607,001</u>	<u>\$0</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$607,001
Adjustments for revenue accruals	1,259,635
Adjustments for expenditures accruals	(944,726)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>\$921,910</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
STATE APPROPRIATIONS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	18,255,117	22,128,634	6,569,093	(15,559,541)
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	18,255,117	22,128,634	6,569,093	(15,559,541)
EXPENDITURES				
Current:				
Personnel	0	0	1,317	(1,317)
Operating	0	0	0	0
Capital outlay	18,255,117	21,675,252	7,568,446	14,106,806
<i>Total expenditures</i>	18,255,117	21,675,252	7,569,763	14,105,489
<i>Excess (deficiency) of revenues over (under) expenditures</i>	\$0	\$453,382	(\$1,000,670)	(\$1,454,052)

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$1,000,670)
Adjustments for revenue accruals	892,627
Adjustments for expenditures accruals	(270,941)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	(\$378,984)

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
SUBSTANCE ABUSE GRANTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	0	0
<i>Total revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES				
Current:				
Personnel	21,821	21,821	21,711	110
Operating	0	0	0	0
Capital outlay	0	0	0	0
<i>Total expenditures</i>	<u>21,821</u>	<u>21,821</u>	<u>21,711</u>	<u>110</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(21,821)	(21,821)	<u>(\$21,711)</u>	<u>\$110</u>
<i>Budgeted cash carryover</i>	<u>21,821</u>	<u>21,821</u>		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$21,711)
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	(154)
<u>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)</u>	<u>(\$21,865)</u>

DONA ANA COUNTY
TIDD DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0
Other	0	0	0	0
Investment earnings	0	0	86	86
<i>Total revenues</i>	<u>0</u>	<u>0</u>	<u>86</u>	<u>86</u>
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay	0	0	0	0
<i>Total expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>\$0</u>	<u>\$0</u>	<u>\$86</u>	<u>\$86</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$86
Adjustments for revenue accruals	2
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$88

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2009

Nonmajor Capital Projects Funds

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital projects funds consist of the following:

Airport FAA Projects – To account for the costs of the development of airports in the County.

Border Industrial Park Assessment Project – To account for costs related to the construction and acquisition of Industrial Park improvements.

Chaparral Wastewater Systems - SAP – To account for costs of the construction of the wastewater system with state funding.

Chaparral Wastewater - R.U.S. – To account for costs of the construction of the wastewater system with federal funding.

Judicial Building Remodeling-Project – To account for the costs of remodeling the Judicial Building.

Griggs – Walnut Superfund – To account for the costs related to the clean up contaminated property.

Utility Projects – To account for the cost of constructing wastewater systems in several communities.

Wastewater Projects/Grants – To account for costs of the water system improvements.

DONA ANA COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	Airport FAA Projects	Border Industrial Park Assessment Project	Chaparral Wastewater System - SAP	Chaparral Wastewater USDA
ASSETS				
Cash and cash equivalents	\$386,876	\$0	\$0	\$100
Interest receivable	112	0	0	0
Intergovernmental receivables	5,169	0	313,125	0
Due from other funds	115,416	343	0	0
<i>Total assets</i>	\$507,573	\$343	\$313,125	\$100
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$3,832	\$0	\$162,371	\$0
Wages and salaries payable	0	0	0	0
Intergovernmental payable	0	0	0	0
Due to other funds	0	0	166,587	0
Deferred revenues	75,062	0	0	0
<i>Total liabilities</i>	78,894	0	328,958	0
FUND BALANCES				
Reserved For:				
Debt Service				
Capital acquisition	428,679	343	(15,833)	100
Unreserved and Undesignated:				
Reported in the special revenue fund	0	0	0	0
<i>Total fund balances</i>	428,679	343	(15,833)	100
<i>Total liabilities and fund balances</i>	\$507,573	\$343	\$313,125	\$100

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	Griggs/ Walnut Superfund	Judicial Building Remodeling Project	Utility Projects	Wastewater Projects/ Grants	Total
ASSETS					
Cash and cash equivalents	\$94,696	\$11,451	\$67,778	\$0	\$560,901
Interest receivable	0	4	20	0	136
Intergovernmental receivables	0	0	0	75,182	393,476
Due from other funds	0	0	0	0	115,759
Total assets	\$94,696	\$11,455	\$67,798	\$75,182	\$1,070,272

LIABILITIES AND FUND BALANCES

LIABILITIES					
Accounts payable	\$0	\$0	\$0	\$0	166,203
Wages and salaries payable	0	0	0	0	0
Intergovernmental payable	0	0	0	0	0
Due to other funds	0	0	0	75,182	241,769
Deferred revenues	0	0	0	0	75,062
Total liabilities	0	0	0	75,182	483,034

FUND BALANCES

Reserved For:					
Debt Service					
Capital acquisition	94,696	11,455	67,798	0	587,238
Unreserved and Undesignated:					
Reported in the special revenue fund	0	0	0	0	0
Total fund balances	94,696	11,455	67,798	0	587,238
Total liabilities and fund balances	\$94,696	\$11,455	\$67,798	\$75,182	\$1,070,272

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Airport FAA Projects	Border Industrial Park Assessment Project	Chaparral Wastewater System - SAP	Chaparral Wastewater USDA
REVENUES				
Intergovernmental revenue and grants	\$150,502	\$0	\$504,131	\$1,284,752
Investment earnings	4,000	0	0	0
<i>Total revenues</i>	154,502	0	504,131	1,284,752
EXPENDITURES				
Capital outlay:				
Capital outlay	112,245	0	519,964	1,284,752
<i>Total expenditures</i>	112,245	0	519,964	1,284,752
<i>Excess (deficiency) or revenues over expenditures</i>	42,257	0	(15,833)	0
OTHER FINANCING SOURCES (USES)				
Transfers in	0	0	0	0
Transfers out (use)	0	0	0	0
Capital transfers out	0	0	0	0
<i>Total other financing sources (uses)</i>	0	0	0	0
<i>Net change in fund balance</i>	42,257	0	(15,833)	0
Fund balance - July 1, beginning	386,422	343	0	100
Restatements - PPA	0	0	0	0
Fund balance - July 1, beginning as restated	386,422	343	0	100
<i>Fund balance - June 30, ending</i>	\$428,679	\$343	(\$15,833)	\$100

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Griggs/ Walnut Superfund	Judicial Building Remodeling Project	Utility Projects	Wastewater Projects/ Grants	Total
REVENUES					
Intergovernmental revenue and grants	\$0	\$0	\$0	\$152,576	\$2,091,961
Investment earnings	0	124	502	0	4,626
<i>Total revenues</i>	0	124	502	152,576	2,096,587
EXPENDITURES					
Capital outlay:					
Capital outlay	95,304	0	0	154,826	2,167,091
<i>Total expenditures</i>	95,304	0	0	154,826	2,167,091
<i>Excess (deficiency) or revenues over expenditures</i>	(95,304)	124	502	(2,250)	(70,504)
OTHER FINANCING SOURCES (USES)					
Transfers in	190,000	0	0	0	190,000
Transfers out (use)	0	0	(46,334)	0	(46,334)
Capital transfers out	0	0	0	0	0
<i>Total other financing sources (uses)</i>	190,000	0	(46,334)	0	143,666
<i>Net change in fund balance</i>	94,696	124	(45,832)	(2,250)	73,162
Fund balance - July 1, beginning	0	11,331	113,630	2,250	514,076
Restatements - PPA	0	0	0	0	0
Fund balance - July 1, beginning as restated	0	11,331	113,630	2,250	514,076
<i>Fund balance - June 30, ending</i>	<i>\$94,696</i>	<i>\$11,455</i>	<i>\$67,798</i>	<i>\$0</i>	<i>\$587,238</i>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
AIRPORT FAA PROJECTS
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$3,094,578	\$3,094,578	\$193,641	(\$2,900,937)
Investment earnings	0	0	0	\$0
<i>Total revenues</i>	<u>3,094,578</u>	<u>3,094,578</u>	<u>193,641</u>	<u>(2,900,937)</u>
EXPENDITURES				
Current:				
Public works	0	0	0	0
Capital outlay	3,257,450	3,257,450	103,415	3,154,035
<i>Total expenditures</i>	<u>3,257,450</u>	<u>3,257,450</u>	<u>103,415</u>	<u>3,154,035</u>
<i>Excess (deficiency) of revenues over expenditures</i>	(162,872)	(162,872)	<u>\$90,226</u>	<u>\$253,098</u>
Budgeted cash carryover	162,872	162,872		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$90,226
Adjustments for revenue accruals	(39,139)
Adjustments for expenditures accruals	(8,830)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>\$42,257</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
CHAPARRAL WASTEWATER SYSTEM - SAP
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$558,886	\$618,886	\$383,631	(\$235,255)
Investment earnings	0	0	0	0
<i>Total revenues</i>	<u>558,886</u>	<u>618,886</u>	<u>383,631</u>	<u>(235,255)</u>
EXPENDITURES				
Current:				
Public works				
Capital outlay	558,886	618,886	357,593	261,293
<i>Total expenditures</i>	<u>558,886</u>	<u>618,886</u>	<u>357,593</u>	<u>261,293</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>\$0</u>	<u>\$0</u>	<u>\$26,038</u>	<u>\$26,038</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$26,038
Adjustments for revenue accruals	120,500
Adjustments for expenditures accruals	(162,371)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>(\$15,833)</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
CHAPARRAL WASTEWATER - USDA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$1,568,364	\$1,568,364	\$1,545,900	(\$22,464)
Fees and charges	282,000	0	0	0
<i>Total revenues</i>	<u>1,850,364</u>	<u>1,568,364</u>	<u>1,545,900</u>	<u>(22,464)</u>
EXPENDITURES				
Current:				
Public works:				0
Capital outlay	1,654,118	1,568,364	1,545,900	22,464
<i>Total expenditures</i>	<u>1,654,118</u>	<u>1,568,364</u>	<u>1,545,900</u>	<u>22,464</u>
<i>Excess (deficiency) of revenues over expenditures</i>	196,246	0	0	0
Other Financing Sources (Uses):				
Transfers (out)	(6,000)	0	0	0
Loan proceeds	0	0	0	0
<i>Total other financing sources (uses)</i>	<u>(6,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	<u>\$190,246</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$0
Adjustments for revenue accruals	(261,148)
Adjustments for expenditures accruals	261,148
<i>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)</i>	<u>\$0</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
GRIGGS/WALNUT SUPERFUND PROJECT
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Investment earnings	0	0	0	0
<i>Total revenues</i>	0	0	0	0
EXPENDITURES				
Current:				
Public works	0	0	0	0
Capital outlay	190,000	190,000	95,304	94,696
<i>Total expenditures</i>	190,000	190,000	95,304	94,696
<i>Excess (deficiency) of revenues over expenditures</i>	(190,000)	(190,000)	(95,304)	94,696
Other Financing Sources (Uses):				
Transfers	190,000	190,000	190,000	0
Loan proceeds	0	0	0	0
<i>Total other financing sources (uses)</i>	190,000	190,000	190,000	0
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	\$0	\$0	\$94,696	\$94,696

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$94,696
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$94,696

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
JUDICIAL BUILDING REMODELING - PROJECT
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Investment earnings	0	0	121	121
<i>Total revenues</i>	<u>0</u>	<u>0</u>	<u>121</u>	<u>121</u>
EXPENDITURES				
Current:				
Public works	0	0	0	0
Capital outlay				0
<i>Total expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>\$0</u>	<u>\$0</u>	<u>\$121</u>	<u>\$121</u>

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$121
Adjustments for revenue accruals	3
Adjustments for expenditures accruals	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$124

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
UTILITY PROJECTS
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$0	\$0	\$0	\$0
Investment earnings	0	391	483	92
<i>Total revenues</i>	<u>0</u>	<u>391</u>	<u>483</u>	<u>92</u>
EXPENDITURES				
Current:				
Public works	0	0	0	0
Capital outlay	0	0	0	0
<i>Total expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures</i>	0	391	483	92
Other Financing Sources (Uses):				
Transfers (out)	0	(46,334)	(46,334)	0
Loan proceeds	0	0	0	0
<i>Total other financing sources (uses)</i>	<u>0</u>	<u>(46,334)</u>	<u>(46,334)</u>	<u>0</u>
<i>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</i>	0	(45,943)	<u>(\$45,851)</u>	<u>\$92</u>
Budgeted cash carryover	0	45,943		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$45,851)
Adjustments for revenue accruals	19
Adjustments for expenditures accruals	0
<u>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)</u>	<u>(\$45,832)</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
WASTEWATER PROJECTS / GRANTS
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Intergovernmental revenue and grants	\$395,881	\$395,881	\$386,171	(\$9,710)
Investment earnings	0	0	0	0
<i>Total revenues</i>	395,881	395,881	386,171	(9,710)
EXPENDITURES				
Current:				
Public works				
Capital outlay	395,881	395,881	358,550	37,331
<i>Total expenditures</i>	395,881	395,881	358,550	37,331
<i>Excess (deficiency) of revenues over expenditures</i>	\$0	\$0	\$27,621	\$27,621

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$27,621
Adjustments for revenue accruals	(233,595)
Adjustments for expenditures accruals	203,724
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	(\$2,250)

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
DEBT SERVICE FUND
JUNE 30, 2009

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DONA ANA COUNTY
DEBT SERVICE FUND TYPES
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
REVENUES				
Taxes	\$545,000	\$545,000	\$481,661	(\$63,339)
Fees and services	0	0	0	0
Investment earnings	345,503	331,200	221,187	(110,013)
Other	419,599	0	0	0
<i>Total revenues</i>	<u>1,310,102</u>	<u>876,200</u>	<u>702,848</u>	<u>(173,352)</u>
EXPENDITURES				
Current:				
Debt Service:				
Bond principal	2,985,000	2,845,000	2,845,000	0
Bond interest	2,714,672	2,729,853	2,649,789	80,064
Fiscal agent's fees	30,537	30,912	30,584	328
<i>Total expenditures</i>	<u>5,730,209</u>	<u>5,605,765</u>	<u>5,525,373</u>	<u>80,392</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(4,420,107)	(4,729,565)	(4,822,525)	(92,960)
Other Financing Sources (Uses):				
Transfers in	5,160,869	4,867,915	4,867,540	(375)
Transfers out (use)	0	(515,031)	(515,031)	0
Bond/loan proceeds	0	0	0	0
<i>Total other financing sources (uses)</i>	<u>5,160,869</u>	<u>4,352,884</u>	<u>4,352,509</u>	<u>(375)</u>
<i>Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)</i>	<u>\$740,762</u>	<u>(376,681)</u>	<u>(\$470,016)</u>	<u>(\$93,335)</u>
Budgeted cash carryover		<u>376,681</u>		
		<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(\$470,016)
Adjustments for revenue accruals	7,424,836
Adjustments for expenditures accruals	(5,172,685)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	<u>\$1,782,135</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
TOTAL ALL NONMAJOR GOVERNMENTAL FUND TYPES
COMBINING BALANCE SHEETS
JUNE 30, 2009

	Special Revenue	Capital Projects	Total
ASSETS			
Cash and cash equivalents	\$22,877,194	\$560,901	\$23,438,095
Interest receivable	5,822	136	5,958
Taxes receivable	3,180,897	0	3,180,897
Intergovernmental receivables	3,492,715	393,476	3,886,191
Due from other funds	28,769	115,759	144,528
Prepaid expenses	184,599	0	184,599
Total assets	\$29,769,996	\$1,070,272	\$30,840,268
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$1,722,565	\$166,203	\$1,888,768
Wages and salaries payable	28,984	0	28,984
Accrued interest payable	6,699	0	6,699
Due to other funds	1,954,340	241,769	2,196,109
Deferred revenues	648,080	75,062	723,142
Total liabilities	4,360,668	483,034	4,843,702
FUND BALANCES			
Reserved For:			
Debt Service	0	0	0
Capital acquisition	0	587,238	587,238
Unreserved and Undesignated:			
Reported in the special revenue fund	25,409,328	0	25,409,328
Total fund balances	25,409,328	587,238	25,996,566
Total liabilities and fund balances	\$29,769,996	\$1,070,272	\$30,840,268

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY

TOTAL ALL NONMAJOR GOVERNMENTAL FUND TYPES

COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Special Revenue	Capital Projects	Total
REVENUES			
Taxes:			
Property taxes	\$1,625,573	\$0	\$1,625,573
General sales and use taxes	13,952,090	0	13,952,090
Licenses and permits	0	0	0
Intergovernmental revenue and grants	14,840,408	2,091,961	16,932,369
Charges for services	2,495,869	0	2,495,869
Investment earnings	209,302	4,626	213,928
Rents and royalties	2,708	0	2,708
Other revenue	144,457	0	144,457
<i>Total revenues</i>	<u>33,270,407</u>	<u>2,096,587</u>	<u>35,366,994</u>
EXPENDITURES			
Current:			
General government	3,181,045	0	3,181,045
Public safety	5,397,164	0	5,397,164
Health and welfare	13,449,083	0	13,449,083
Culture and recreation	0	0	0
Debt Service:			
Bond principal	0	0	0
Bond interest	0	0	0
Fiscal agent's fees	0	0	0
Capital outlay:			
Capital outlay	10,747,505	2,167,091	12,914,596
<i>Total expenditures</i>	<u>32,774,797</u>	<u>2,167,091</u>	<u>34,941,888</u>
<i>Excess (deficiency) or revenues over expenditures</i>	495,610	(70,504)	425,106
OTHER FINANCING SOURCES (USES)			
Transfers in	5,731,433	190,000	5,921,433
Transfers out (use)	(1,278,346)	(46,334)	(1,324,680)
Capital transfers out (use)	0	0	0
<i>Total other financing sources (uses)</i>	<u>4,453,087</u>	<u>143,666</u>	<u>4,596,753</u>
<i>Net change in fund balance</i>	4,948,697	73,162	5,021,859
Fund balance - July 1, beginning	20,319,150	514,076	20,833,226
Restatements	141,481	0	141,481
Fund balance - July 1, as restated	<u>20,460,631</u>	<u>514,076</u>	<u>20,974,707</u>
<i>Fund balance - June 30, ending</i>	<u>\$25,409,328</u>	<u>\$587,238</u>	<u>\$25,996,566</u>

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2009

Nonmajor Enterprise Funds

Casas del Quinto Sol – To account for activities that conduct and promote the enhancement and development of the Casas del Quinto Sol housing.

Chaparral Wastewater System – To account for the service activities of the wastewater system.

Dona Ana Wastewater System – To account for the service activities of the wastewater system.

Home Choice Development – To account for the sale of housing units owned and operated by the Housing Authority.

La Union Wastewater – To account for the service activities of the wastewater system.

Las Palmeras/Montana Vista Wastewater – To account for the service activities of the wastewater system.

Rincon Wastewater – To account for the service activities of the water system.

Salem/Ogas Wastewater – To account for the service activities of the wastewater system.

Villa Sereno Low Income Housing Project – To account for the rental activities of the County-owned low-income housing project.

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	Casas del Quinto Sol	Chaparral Wastewater System	Dona Ana Wastewater System	Home Choice Development	La Union Wastewater System
ASSETS					
Current Assets:					
Cash and cash equivalents	\$0	\$7,901	\$48,941	\$599,379	\$119,108
Investments	50,861	0	0	0	0
Accounts receivable - net of allowance	400,852	7,082	0	267	6,730
Interest Receivable	0	0	8	0	36
Deposits	0	0	0	17,450	0
Inventory	0	0	0	0	0
Due from other funds	0	0	0	346,977	0
<i>Total current assets</i>	<i>451,713</i>	<i>14,983</i>	<i>48,949</i>	<i>964,073</i>	<i>125,874</i>
Non-Current Assets:					
Capital Assets:					
Land	150,736	0	0	0	39,761
Construction in progress	1,313,687	83,793	0	0	0
Infrastructure	0	0	3,631,976	0	5,785,187
Buildings	0	0	0	67,638	0
Machinery and equipment	0	0	24,701	0	0
Accumulated depreciation	0	0	(714,686)	(12,190)	(555,401)
<i>Total noncurrent assets</i>	<i>1,464,423</i>	<i>83,793</i>	<i>2,941,991</i>	<i>55,448</i>	<i>5,269,547</i>
Total assets	\$1,916,136	\$98,776	\$2,990,940	\$1,019,521	\$5,395,421
LIABILITIES					
Current Liabilities:					
Accounts payable	\$62,225	\$143	\$18,675	\$1,528	\$533
Deferred revenue	0	0	0	0	0
Other current liabilities	0	600	0	0	200
Interest payable	0	0	0	0	1,743
Due to other funds	346,977	0	0	0	0
Current portion of long-term debt	0	0	0	0	21,455
<i>Total current liabilities</i>	<i>409,202</i>	<i>743</i>	<i>18,675</i>	<i>1,528</i>	<i>23,931</i>
Non-Current Liabilities:					
Notes payable - noncurrent	0	0	0	0	505,548
Other noncurrent liabilities	0	907	0	0	4,908
<i>Total non-current liabilities</i>	<i>0</i>	<i>907</i>	<i>0</i>	<i>0</i>	<i>510,456</i>
Total liabilities	409,202	1,650	18,675	1,528	534,387
NET ASSETS					
Unrestricted net assets	1,506,934	97,126	2,972,265	1,017,993	4,861,034
Total liabilities and net assets	\$1,916,136	\$98,776	\$2,990,940	\$1,019,521	\$5,395,421

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2009

	Las Palmeras/ Montana Vista Wastewater	Rincon Wastewater System	Salem/Ogas Wastewater System	Villa Sereno Low Income Housing Project	Total Nonmajor Enterprise Funds
ASSETS					
Current Assets:					
Cash and cash equivalents	\$0	\$45,178	\$62,864	\$270,898	\$1,154,269
Investments	0	0	0	0	50,861
Accounts receivable - net of allowance	0	2,140	6,272	891	424,234
Interest Receivable	0	12	18	0	74
Deposits	0	0	0	0	17,450
Inventory	0	0	0	0	0
Due from other funds	0	0	0	0	346,977
<i>Total current assets</i>	0	47,330	69,154	271,789	1,993,865
Non-Current Assets:					
Capital Assets:					
Land	0	32,683	0	26,225	249,405
Construction in progress	222,770	0	0	0	1,620,250
Infrastructure	705,560	1,631,851	3,454,284	48,076	15,256,934
Buildings	0	0	0	416,663	484,301
Machinery and equipment	0	5,602	5,783	0	36,086
Accumulated depreciation	(175,728)	(256,549)	(427,173)	(236,187)	(2,377,914)
<i>Total noncurrent assets</i>	752,602	1,413,587	3,032,894	254,777	15,269,062
Total assets	\$752,602	\$1,460,917	\$3,102,048	\$526,566	\$17,262,927
LIABILITIES					
Current Liabilities:					
Accounts payable	\$0	\$1,695	\$432	\$2,453	\$87,684
Deferred revenue	0	0	0	0	0
Other current liabilities	1,600	0	300	1,239	3,939
Interest payable	0	0	1,425	0	3,168
Due to other funds	0	0	0	0	346,977
Current portion of long-term debt	0	0	17,554	0	39,009
<i>Total current liabilities</i>	1,600	1,695	19,711	3,692	480,777
Non-Current Liabilities:					
Notes payable - noncurrent	0	0	424,402	0	929,950
Other noncurrent liabilities	0	4,018	2,937	0	12,770
<i>Total non-current liabilities</i>	0	4,018	427,339	0	942,720
<i>Total liabilities</i>	1,600	5,713	447,050	3,692	1,423,497
NET ASSETS					
Unrestricted net assets	751,002	1,455,204	2,654,998	522,874	15,839,430
Total liabilities and net assets	\$752,602	\$1,460,917	\$3,102,048	\$526,566	\$17,262,927

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY

NONMAJOR ENTERPRISE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Casas del Quinto Sol	Chaparral Wastewater System	Dona Ana Wastewater System	Home Choice Development	La Union Wastewater System
OPERATING REVENUES					
Charges for services	\$0	\$102,620	\$0	\$0	\$3,320
Charges for water services	0	0	0	0	0
Charges for sewerage service	0	15,403	103,538	0	117,348
Rents and royalties	0	0	0	0	0
Other revenue	0	6,008	0	4,721	5,110
<i>Total operating revenues</i>	0	124,031	103,538	4,721	125,778
OPERATING EXPENSES					
Personnel services - salaries and wages	0	19,325	0	9,027	27,901
Personnel services - employee benefits	0	14,515	0	2,757	18,910
Purchased professional and technical services	0	3,983	112,814	8,514	32,494
Utilities	0	16,376	0	135	4,351
Other operating expenses	108	6,956	0	3,398	7,878
Depreciation	0	0	71,795	4,509	193,902
<i>Total operating expenses</i>	108	61,155	184,609	28,340	285,436
<i>Operating income (loss)</i>	(108)	62,876	(81,071)	(23,619)	(159,658)
NON-OPERATING REVENUES (EXPENSES)					
Gain (loss) on sale of property	0	0	(2,328)	0	0
Grants (not capital grants)	0	0	0	0	0
Grants - capital	441,746	0	0	0	0
Investment earnings	1,245	0	316	3,888	1,131
Interest expense - non-operating	0	0	0	0	(1,743)
<i>Total non-operating revenues (expenses)</i>	442,991	0	(2,012)	3,888	(612)
<i>Income (loss) before transfers</i>	442,883	62,876	(83,083)	(19,731)	(160,270)
Transfers in	0	35,000	11,613	0	0
Capital transfer in	0	0	0	0	0
Capital transfer out	0	0	0	0	0
Transfers out	0	(6,000)	0	0	(12,500)
<i>Total transfers in (out)</i>	0	29,000	11,613	0	(12,500)
<i>Change in net assets</i>	442,883	91,876	(71,470)	(19,731)	(172,770)
Total net assets - July 1, beginning	950,742	5,250	3,043,735	1,037,724	5,148,633
Restatements	113,309	0	0	0	(114,829)
Total net assets July 1, as restated	1,064,051	5,250	3,043,735	1,037,724	5,033,804
<i>Total net assets - June 30, ending</i>	\$1,506,934	\$97,126	\$2,972,265	\$1,017,993	\$4,861,034

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY

NONMAJOR ENTERPRISE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Las Palmeras Montana Vista Wastewater	Rincon Wastewater System	Salem/Ogas Wastewater System	Villa Sereno Low Income Housing Project	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	\$0	\$1,170	\$7,780	\$0	\$114,890
Charges for water services	0	0	0	0	0
Charges for sewerage service	0	29,999	58,875	0	325,163
Rents and royalties	0	0	0	12,301	12,301
Other revenue	0	2,360	4,850	1,192	24,241
<i>Total operating revenues</i>	0	33,529	71,505	13,493	476,595
OPERATING EXPENSES					
Personnel services - salaries and wages	0	19,888	15,462	21,968	113,571
Personnel services - employee benefits	0	8,049	6,605	7,210	58,046
Purchased professional and technical services	0	6,031	3,444	1,236	168,516
Utilities	0	7,402	28,836	3,309	60,409
Other operating expenses	0	8,049	9,960	6,442	42,791
Depreciation	13,332	33,175	79,781	10,746	407,240
<i>Total operating expenses</i>	13,332	82,594	144,088	50,911	850,573
<i>Operating income (loss)</i>	(13,332)	(49,065)	(72,583)	(37,418)	(373,978)
NON-OPERATING REVENUES (EXPENSES)					
Gain (loss) on sale of property	0	0	0	0	
Grants (not capital grants)	0	0	0	18,470	18,470
Grants - capital	0	0	0	0	441,746
Investment earnings	0	627	661	1,077	8,945
Interest expense - non-operating	0	0	(1,425)	0	(3,168)
<i>Total non-operating revenues (expenses)</i>	0	627	(764)	19,547	463,665
<i>Income (loss) before transfers</i>	(13,332)	(48,438)	(73,347)	(17,871)	89,687
Transfers in	0	0	0	13,838	60,451
Capital transfer in	0	0	0	0	0
Capital transfer out	0	0	0	0	0
Transfers out	0	(5,000)	(4,000)	0	(27,500)
<i>Total transfers in (out)</i>	0	(5,000)	(4,000)	13,838	32,951
<i>Change in net assets</i>	(13,332)	(53,438)	(77,347)	(4,033)	122,638
Total net assets - July 1, beginning	764,334	1,508,642	2,732,345	526,907	15,718,312
Restatements	0	0	0	0	(1,520)
Total net assets July 1, as restated	764,334	1,508,642	2,732,345	526,907	15,716,792
<i>Total net assets - June 30, ending</i>	\$751,002	\$1,455,204	\$2,654,998	\$522,874	\$15,839,430

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Casas del Quinto Sol	Chaparral Wastewater System	Dona Ana Wastewater System	Home Choice Development	La Union Wastewater System
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from user charges	\$0	\$116,949	\$122,321	\$4,454	\$124,754
Cash payments to employees for services	0	(33,840)	0	(11,484)	(46,811)
Cash payments for suppliers	(108)	(25,764)	(94,139)	(13,266)	(46,126)
<i>Net cash provided by (used for) operating activities</i>	(108)	57,345	28,182	(20,296)	31,817
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Temporary loan paid - general fund	0	0	0	0	0
Operating transfers in (out)	0	29,000	11,613	0	(12,500)
<i>Net cash provided by (used for) noncapital financing activities</i>	0	29,000	11,613	0	(12,500)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of capital assets	(441,639)	(83,794)	0	0	0
Payables related to capital acquisition	62,226	0	0	0	0
Proceeds from sale of assets	0	0	0	0	0
Proceeds from debt	0	0	0	0	0
Capital advances (to) from other funds	(179,161)	0	0	179,161	0
Due to HACLC	0	0	0	0	0
Grant revenue	558,682	0	0	0	0
Utility Deposits	0	0	0	0	0
Due from sale of assets	0	0	0	0	0
<i>Net cash provided by (used for) capital and related financing activities</i>	108	(83,794)	0	179,161	0
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of certificate of deposit	(1,245)	0	0	0	0
Interest and dividends on investments	1,245	0	308	3,888	1,095
<i>Net cash provided by (used for) investing activities</i>	0	0	308	3,888	1,095
<i>Net increase (decrease) in cash and cash equivalents</i>	0	2,551	40,103	162,753	20,412
Cash and cash equivalents at beginning of year	0	5,350	8,838	436,626	98,696
Cash and cash equivalents at end of year	\$0	\$7,901	\$48,941	\$599,379	\$119,108

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Casas del Quinto Sol	Chaparral Wastewater System	Dona Ana Wastewater System	Home Choice Development	La Union Wastewater System
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For)					
Operating Activities:					
Operating income (loss)	(\$108)	\$62,876	(\$81,071)	(\$23,619)	(\$159,658)
Adjustments to Reconcile Operating Income to Net Cash Provided By (Used For)					
Operating Activities:					
Depreciation	0	0	71,795	4,509	193,902
Effect of Increases and Decreases in Current Assets and Liabilities:					
Decrease (Increase) in:					
Receivables	0	(7,082)	18,783	(267)	(1,024)
Increase (Decrease) in:					
Accounts payable	0	44	18,675	(919)	(3,083)
Deferred revenue	0	0	0	0	0
Other	0	0	0	0	0
Accrued compensated absences	0	907	0	0	1,480
Other current liabilities	0	600	0	0	200
<i>Net cash provided by (used for) operating activities</i>	<i>(\$108)</i>	<i>\$57,345</i>	<i>\$28,182</i>	<i>(\$20,296)</i>	<i>\$31,817</i>
 Reconciliation of Total Cash and Cash Equivalents:					
Cash and cash equivalents on balance sheet	\$0	\$7,901	\$48,941	\$599,379	\$119,108

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Las Palmeras Montana Vista Wastewater	Rincon Wastewater System	Salem/Ogas Wastewater System	Villa Sereno Low Income Housing Project	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from user charges	\$0	\$34,354	\$71,592	\$12,766	\$487,190
Cash payments to employees for services	0	(27,937)	(22,067)	(29,178)	(171,317)
Cash payments for suppliers	0	(18,858)	(40,444)	(10,627)	(249,332)
<i>Net cash provided by (used for) operating activities</i>	0	(12,441)	9,081	(27,039)	66,541
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Temporary loan paid - general fund	0	0	0	(560)	(560)
Operating transfers in (out)	0	(5,000)	(4,000)	13,838	32,951
<i>Net cash provided by (used for) noncapital financing activities</i>	0	(5,000)	(4,000)	13,278	32,391
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of capital assets	0	0	0	0	(525,433)
Payables related to capital acquisition	0	0	0	0	62,226
Proceeds from sale of assets	0	0	0	0	0
Proceeds from debt	0	0	0	0	0
Capital advances (to) from other funds	0	0	0	0	0
Due to HACLC	0	0	0	0	0
Grant revenue	0	0	0	18,470	577,152
Utility Deposits	0	0	0	0	0
Due from sale of assets	0	0	0	0	0
<i>Net cash provided by (used for) capital and related financing activities</i>	0	0	0	18,470	113,945
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of certificate of deposit	0	0	0	0	(1,245)
Interest and dividends on investments	0	615	643	1,077	8,871
<i>Net cash provided by (used for) investing activities</i>	0	615	643	1,077	7,626
<i>Net increase (decrease) in cash and cash equivalents</i>	0	(16,826)	5,724	5,786	220,503
Cash and cash equivalents at beginning of year	0	62,004	57,140	265,112	933,766
Cash and cash equivalents at end of year	\$0	\$45,178	\$62,864	\$270,898	\$1,154,269

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Las Palmeras Montana Vista Wastewater	Rincon Wastewater System	Salem/Ogas Wastewater System	Villa Sereno Low Income Housing Project	Total Nonmajor Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For)					
Operating Activities:					
Operating income (loss)	(\$13,332)	(\$49,065)	(\$72,583)	(\$37,418)	(\$373,978)
Adjustments to Reconcile Operating Income to Net Cash Provided By (Used For)					
Operating Activities:					
Depreciation	13,332	33,175	79,781	10,746	407,240
Effect of Increases and Decreases in Current Assets and Liabilities:					
Decrease (Increase) in:					
Receivables	0	825	87	(727)	10,595
Increase (Decrease) in:					
Accounts payable	0	1,532	176	360	16,785
Deferred revenue	0	0	0	0	0
Other	0	0	0	0	0
Accrued compensated absences	0	1,092	1,420	0	4,899
Other current liabilities	0	0	200	0	1,000
Net cash provided by (used for) operating activities	\$0	(\$12,441)	\$9,081	(\$27,039)	\$66,541
Reconciliation of Total Cash and Cash Equivalents:					
Cash and cash equivalents on balance sheet	\$0	\$45,178	\$62,864	\$270,898	\$1,154,269

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
BORDER WASTEWATER
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$64,000	\$84,000	\$81,590	(\$2,410)
<i>Total operating revenues</i>	64,000	84,000	81,590	(2,410)
OPERATING EXPENDITURES				
Personnel	0	0	0	0
Operating	42,600	52,600	56,576	(3,976)
Capital outlay	0	10,000	10,000	0
Debt service	0	365,530	414,406	(48,876)
<i>Total operating expenditures</i>	42,600	428,130	480,982	(52,852)
<i>Operating income (loss)</i>	21,400	(344,130)	(399,392)	(55,262)
Non-Operating Revenues (Expenditures):				
Transfers out	0	0	0	0
Transfers in	0	515,031	515,031	0
Investment earnings	2,000	2,000	9,624	7,624
Debt forgiveness income	0	0	1,116,671	1,116,671
<i>Total non-operating revenues (expenditures)</i>	2,000	517,031	1,641,326	1,124,295
<i>Net income after non-operating revenues (expenditures)</i>	\$23,400	172,901	\$1,241,934	\$1,069,033

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	\$1,241,934
Adjustments for revenue accruals	168,546
Adjustments for expenditures accruals	(7,590,917)
Change in net assets (GAAP Basis)	(\$6,180,437)

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
BORDER WATER SYSTEM
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$125,500	\$215,500	\$250,346	\$34,846
<i>Total operating revenues</i>	125,500	215,500	250,346	34,846
OPERATING EXPENDITURES				
Personnel	0	24,704	23,001	1,703
Operating	211,919	87,076	87,205	(129)
Capital outlay	0	190,139	184,412	5,727
<i>Total operating expenditures</i>	211,919	301,919	294,618	7,301
<i>Operating income (loss)</i>	(86,419)	(86,419)	(44,272)	42,147
Non-Operating Revenues (Expenditures):				
Transfers out	0	0	0	0
Transfers in	0	0	0	0
Investment earnings	4,500	4,500	8,064	3,564
<i>Total non-operating revenues (expenditures)</i>	4,500	4,500	8,064	3,564
<i>Net income after non-operating revenues (expenditures)</i>	(\$81,919)	(\$81,919)	(\$36,208)	\$45,711
Budgeted cash carryover	81,919	81,919		
	\$0	\$0		

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	(\$36,208)
Adjustments for revenue accruals	26,234
Adjustments for expenditures accruals	42,172
Change in net assets (GAAP Basis)	\$32,198

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
CASAS DEL QUINTO SOL
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Intergovernmental	\$0	\$0	\$441,746	\$441,746
<i>Total operating revenues</i>	0	0	441,746	441,746
OPERATING EXPENDITURES				
Personnel	0	0	0	0
Operating	0	0	108	(108)
Capital outlay	0	0	0	0
Debt service	0	0	0	0
<i>Total operating expenditures</i>	0	0	108	(108)
<i>Operating income (loss)</i>	0	0	441,638	441,638
Non-Operating Revenues (Expenditures):				
Transfers out	0	0	0	0
Transfers in	0	0	0	0
Investment earnings	0	0	1,245	1,245
Other	0	0	0	0
<i>Total non-operating revenues (expenditures)</i>	0	0	1,245	1,245
<i>Net income after non-operating revenues (expenditures)</i>	\$0	\$0	\$442,883	\$442,883

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	\$442,883
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Change in net assets (GAAP Basis)	\$442,883

No Budget Required

DONA ANA COUNTY
CHAPARRAL WASTEWATER SYSTEM
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$282,000	\$282,000	\$124,031	(\$157,969)
<i>Total operating revenues</i>	282,000	282,000	124,031	(157,969)
OPERATING EXPENDITURES				
Personnel	38,854	38,854	32,933	5,921
Operating	46,900	46,900	27,315	19,585
Capital outlay	100,000	100,000	83,793	16,207
<i>Total operating expenditures</i>	185,754	185,754	144,041	41,713
<i>Operating income (loss)</i>	96,246	96,246	(20,010)	(116,256)
Non-Operating Revenues (Expenditures):				
Transfers out	(6,000)	(6,000)	(6,000)	0
Transfers in	35,000	35,000	35,000	0
Investment earnings	0	0	0	0
<i>Total non-operating revenues (expenditures)</i>	29,000	29,000	29,000	0
<i>Net income after non-operating revenues (expenditures)</i>	\$125,246	\$125,246	\$8,990	(\$116,256)

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	\$8,990
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	82,886
Change in net assets (GAAP Basis)	\$91,876

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
DONA ANA WASTEWATER SYSTEM
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$83,000	\$108,000	\$122,320	\$14,320
<i>Total operating revenues</i>	83,000	108,000	122,320	14,320
OPERATING EXPENDITURES				
Personnel	0	0	0	0
Operating	102,000	127,000	99,794	27,206
Capital outlay	0	0	0	0
Debt service	0	0	0	0
<i>Total operating expenditures</i>	102,000	127,000	99,794	27,206
<i>Operating income (loss)</i>	(19,000)	(19,000)	22,526	41,526
Non-Operating Revenues (Expenditures):				
Transfers out	0	0	0	0
Transfers in	11,613	11,613	11,613	0
Investment earnings	275	275	309	34
Other	0	0	0	0
<i>Total non-operating revenues (expenditures)</i>	11,888	11,888	11,922	34
<i>Net income after non-operating revenues (expenditures)</i>	(7,112)	(7,112)	\$34,448	\$41,560
Budgeted cash carryover	7,112	7,112		
	\$0	\$0		

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	\$34,448
Adjustments for revenue accruals	(18,775)
Adjustments for expenditures accruals	(87,143)
Change in net assets (GAAP Basis)	(\$71,470)

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
HOME CHOICE DEVELOPMENT
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Home sales	\$150,000	\$150,000	\$0	(\$150,000)
<i>Total operating revenues</i>	150,000	150,000	0	(150,000)
OPERATING EXPENDITURES				
Personnel	13,759	13,759	11,784	1,975
Operating	14,424	14,424	16,556	(2,132)
Capital outlay	0	0	0	0
Debt service	0	0	0	0
<i>Total operating expenditures</i>	28,183	28,183	28,340	*(157)
<i>Operating income (loss)</i>	121,817	121,817	(28,340)	(150,157)
Non-Operating Revenues (Expenditures):				
Transfers out	0	0	0	0
Transfers in			0	0
Investment earnings	6,058	6,058	3,888	(2,170)
Other	7,640	7,640	4,721	(2,919)
<i>Total non-operating revenues (expenditures)</i>	13,698	13,698	8,609	(5,089)
<i>Net income after non-operating revenues (expenditures)</i>	\$135,515	\$135,515	(\$19,731)	(\$155,246)

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	(\$19,731)
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Change in net assets (GAAP Basis)	(\$19,731)

*Unfavorable budget variance	(\$157)
Add back depreciation not budgeted	4,509
Adjusted favorable variance	\$4,352

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
LA UNION WASTEWATER
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$97,300	\$97,300	\$125,778	\$28,478
<i>Total operating revenues</i>	<u>97,300</u>	<u>97,300</u>	<u>125,778</u>	<u>28,478</u>
OPERATING EXPENDITURES				
Personnel	43,630	43,630	45,331	(1,701)
Operating	75,839	75,839	47,899	27,940
Capital outlay	6,000	6,000	0	6,000
Debt service	51,034	51,034	0	51,034
<i>Total operating expenditures</i>	<u>176,503</u>	<u>176,503</u>	<u>93,230</u>	<u>83,273</u>
<i>Operating income (loss)</i>	<u>(79,203)</u>	<u>(79,203)</u>	<u>32,548</u>	<u>111,751</u>
Non-Operating Revenues (Expenditures):				
Transfers out	(12,500)	(12,500)	(12,500)	0
Transfers in	0	0	0	0
Investment earnings	4,200	4,200	1,095	(3,105)
<i>Total non-operating revenues (expenditures)</i>	<u>(8,300)</u>	<u>(8,300)</u>	<u>(11,405)</u>	<u>(3,105)</u>
<i>Net income after non-operating revenues (expenditures)</i>	<u>(87,503)</u>	<u>(87,503)</u>	<u>\$21,143</u>	<u>\$108,646</u>
<i>Budgeted cash carryover</i>	<u>87,503</u>	<u>87,503</u>		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	\$21,143
Adjustments for revenue accruals and capital transfers	36
Adjustments for expenditures accruals	(193,949)
Change in net assets (GAAP Basis)	(\$172,770)

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
NMED COUNTY UTILITIES
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Grants	\$0	\$0	\$0	\$0
<i>Total operating revenues</i>	0	0	0	0
OPERATING EXPENDITURES				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay				0
<i>Total operating expenditures</i>	0	0	0	0
<i>Operating income (loss)</i>	0	0	0	0
Non-Operating Revenues (Expenditures):				
Transfers out	0	0	0	0
Transfers in	75,500	75,500	75,500	0
Investment earnings	0	0	7,585	7,585
Loan Proceeds	0	0	205,350	205,350
<i>Total non-operating revenues (expenditures)</i>	75,500	75,500	288,435	212,935
<i>Net income after non-operating revenues (expenditures)</i>	\$75,500	\$75,500	\$288,435	\$212,935

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	\$288,435
Adjustments for revenue accruals	(202,124)
Adjustments for expenditures accruals	(423,711)
Change in net assets (GAAP Basis)	(\$337,400)

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
RINCON WASTEWATER
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$43,350	\$43,350	\$33,529	(\$9,821)
<i>Total operating revenues</i>	43,350	43,350	33,529	(9,821)
OPERATING EXPENDITURES				
Personnel	26,366	26,366	26,835	(469)
Operating	22,474	22,474	20,315	2,159
Capital outlay	0	0	0	0
Debt service	0	0	0	0
<i>Total operating expenditures</i>	48,840	48,840	47,150	1,690
<i>Operating income (loss)</i>	(5,490)	(5,490)	(13,621)	(8,131)
Non-Operating Revenues (Expenditures):				
Transfers out	(5,000)	(5,000)	(5,000)	0
Transfers in	0	0	0	0
Investment earnings	2,500	2,500	615	(1,885)
Other	0	0	0	0
<i>Total non-operating revenues (expenditures)</i>	(2,500)	(2,500)	(4,385)	(1,885)
<i>Net income after non-operating revenues (expenditures)</i>	(7,990)	(7,990)	(18,006)	(\$10,016)
Budgeted cash carryover	7,990	7,990		
	\$0	\$0		

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	(\$18,006)
Adjustments for revenue accruals	12
Adjustments for expenditures accruals	(35,444)
Change in net assets (GAAP Basis)	(\$53,438)

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
SALEM/OGAS WASTEWATER
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$63,600	\$63,600	\$71,505	\$7,905
<i>Total operating revenues</i>	63,600	63,600	71,505	7,905
OPERATING EXPENDITURES				
Personnel	17,974	20,547	72,148	(51,601)
Operating	63,300	74,300	42,240	32,060
Capital outlay	25,000	11,427	0	11,427
Debt service	25,265	25,265	0	25,265
<i>Total operating expenditures</i>	131,539	131,539	114,388	17,151
<i>Operating income (loss)</i>	(67,939)	(67,939)	(42,883)	25,056
Non-Operating Revenues (Expenditures):				
Transfers out	(4,000)	(4,000)	(4,000)	0
Transfers in	0	0	0	0
Investment earnings	1,200	1,200	643	(557)
<i>Total non-operating revenues (expenditures)</i>	(2,800)	(2,800)	(3,357)	(557)
<i>Net income after non-operating revenues (expenditures)</i>	(70,739)	(70,739)	(46,240)	\$24,499
<i>Budgeted cash carryover</i>	70,739	70,739		
	\$0	\$0		

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	(\$46,240)
Adjustments for revenue accruals	18
Adjustments for expenditures accruals	(31,125)
Change in net assets (GAAP Basis)	(\$77,347)

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
SOUTH CENTRAL WASTEWATER
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$585,500	\$585,500	\$715,660	\$130,160
<i>Total operating revenues</i>	<u>585,500</u>	<u>585,500</u>	<u>715,660</u>	<u>130,160</u>
OPERATING EXPENDITURES				
Personnel	306,717	306,717	302,504	4,213
Operating	579,575	605,503	408,547	196,956
Capital outlay	602,000	576,072	430,090	145,982
Debt service	139,757	139,757	0	139,757
<i>Total operating expenditures</i>	<u>1,628,049</u>	<u>1,628,049</u>	<u>1,141,141</u>	<u>486,908</u>
<i>Operating income (loss)</i>	<u>(1,042,549)</u>	<u>(1,042,549)</u>	<u>(425,481)</u>	<u>617,068</u>
Non-Operating Revenues (Expenditures):				
Transfers out	(48,000)	(48,000)	(48,000)	0
Transfers in	163,860	163,860	163,860	0
Investment earnings	20,000	20,000	6,787	(13,213)
Miscellaneous	0	0	4,587	4,587
<i>Total non-operating revenues (expenditures)</i>	<u>135,860</u>	<u>135,860</u>	<u>127,234</u>	<u>(8,626)</u>
<i>Net income after non-operating revenues (expenditures)</i>	<u>(906,689)</u>	<u>(906,689)</u>	<u>(\$298,247)</u>	<u>\$608,442</u>
Budgeted cash carryover	906,689	906,689		
	<u>\$0</u>	<u>\$0</u>		

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	(\$298,247)
Adjustments for revenue accruals	158
Adjustments for expenditures accruals	(250,368)
Change in net assets (GAAP Basis)	(\$548,457)

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
VILLA SERENO - LOW INCOME HOUSING PROJECT
ENTERPRISE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$35,779	\$35,779	\$31,963	(\$3,816)
<i>Total operating revenues</i>	<u>35,779</u>	<u>35,779</u>	<u>31,963</u>	<u>(3,816)</u>
OPERATING EXPENDITURES				
Personnel	6,894	6,894	29,178	(22,284)
Operating	14,675	14,675	21,733	(7,058)
Capital outlay	0	0	0	0
Debt service	0	0	0	0
<i>Total operating expenditures</i>	<u>21,569</u>	<u>21,569</u>	<u>50,911</u>	<u>*(29,342)</u>
<i>Operating income (loss)</i>	<u>14,210</u>	<u>14,210</u>	<u>(18,948)</u>	<u>(33,158)</u>
Non-Operating Revenues (Expenditures):				
Transfers out	0	0	0	0
Transfers in	0	0	13,838	13,838
Investment earnings	1,510	1,510	1,077	(433)
Other	0	0	0	0
<i>Total non-operating revenues (expenditures)</i>	<u>1,510</u>	<u>1,510</u>	<u>14,915</u>	<u>13,405</u>
<i>Net income after non-operating revenues (expenditures)</i>	<u>\$15,720</u>	<u>\$15,720</u>	<u>(\$4,033)</u>	<u>(\$19,753)</u>

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	(\$4,033)
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	0
Change in net assets (GAAP Basis)	(\$4,033)

*Unfavorable budget variance	(\$29,342)
Add back depreciation not budgeted	10,746
Adjusted favorable variance	(\$18,596)

The Notes to Financial Statements are and integral part of these statements.

DONA ANA COUNTY
FLEET
INTERNAL SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP BASIS) AND ACTUAL (CASH BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Fees and services	\$2,872,174	\$2,872,174	\$2,499,316	(\$372,858)
<i>Total operating revenues</i>	2,872,174	2,872,174	2,499,316	(372,858)
OPERATING EXPENDITURES				
Personnel	756,743	756,743	646,137	110,606
Operating	2,213,533	2,213,533	2,131,094	82,439
Capital outlay	85,500	85,500	23,361	62,139
<i>Total operating expenditures</i>	3,055,776	3,055,776	2,800,592	255,184
<i>Operating income (loss)</i>	(183,602)	(183,602)	(301,276)	(117,674)
Non-Operating Revenues (Expenditures):				
Transfers out	0	0	0	0
Transfers in	0	250,000	250,000	0
Investment earnings	0	0	0	0
Other	0	0	0	0
<i>Total non-operating revenues (expenditures)</i>	0	250,000	250,000	0
<i>Net income after non-operating revenues (expenditures)</i>	(183,602)	\$66,398	(\$51,276)	(\$117,674)
Budgeted cash carryover	183,602			
	\$0			

Budgetary - GAAP Reporting Reconciliation:

Net income after non-operating revenues (expenditures)	(\$51,276)
Adjustments for revenue accruals	0
Adjustments for expenditures accruals	10,916
Change in net assets (GAAP Basis)	(\$40,360)

The Notes to Financial Statements are and integral part of these statements.

OTHER SUPPLEMENTARY INFORMATION

DONA ANA COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
COST TO STATE/TREASURER				
Assets				
Cash and cash equivalents	\$500	\$6,635	\$6,090	\$1,045
Liabilities				
Due to others	\$500	\$6,635	\$6,090	\$1,045
INMATE WELFARE FUND				
Assets				
Cash and cash equivalents	\$134,327	\$148,633	\$122,490	\$160,470
Liabilities				
Due to others	\$134,327	\$148,633	\$122,490	\$160,470
INMATE TRUST FUND				
Assets				
Cash and cash equivalents	\$54,517	\$1,382,532	\$1,394,843	\$42,206
Liabilities				
Due to others	\$54,517	\$1,382,532	\$1,394,843	\$42,206
CHILDREN'S TRUST FUND				
Assets				
Cash and cash equivalents	\$1,965	\$21,890	\$21,575	\$2,280
Liabilities				
Due to others	\$1,965	\$21,890	\$21,575	\$2,280
CDBG LOAN FUND				
Assets				
Cash and cash equivalents	\$0	\$0	\$0	\$0
Other receivables	69,860	0	34,238	35,622
<i>Total assets</i>	\$69,860	\$0	\$34,238	\$35,622
Liabilities				
Notes payable	\$69,860	\$0	\$34,238	\$35,622

DONA ANA COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
FILLMORE SPECIAL ASSESSMENT				
Assets				
Cash and cash equivalents	\$0	\$8,942	\$8,942	\$0
Liabilities				
Due to others	\$0	\$8,942	\$8,942	\$0
PROPERTY TAX FUND				
Assets				
Cash and cash equivalents	\$1,492,688	\$121,985,166	\$122,339,615	\$1,138,239
Taxes receivable, net	5,172,239	6,460,352	5,172,239	6,460,352
<i>Total assets</i>	<i>\$6,664,927</i>	<i>\$128,445,518</i>	<i>\$127,511,854</i>	<i>\$7,598,591</i>
Liabilities				
Accounts payable	\$4,679	\$62,677,048	\$62,613,994	\$67,733
Overpayments	0	506,514	505,189	1,325
Taxes paid in advance	465,882	336,186	600,925	201,143
Taxes in suspense - bankruptcies	488,950	78,792	330,400	237,342
Taxes in suspense - mortgages	0	25,812,981	25,812,981	0
Due to others	1,292,126	1,356,830	1,292,126	1,356,830
Deferred revenue	4,413,290	5,734,218	4,413,290	5,734,218
<i>Total liabilities</i>	<i>\$6,664,927</i>	<i>\$96,502,569</i>	<i>\$95,568,905</i>	<i>\$7,598,591</i>
AIRPORT ROAD - SPECIAL ASSESSMENT - 2001A				
Assets				
Cash and cash equivalents	\$0	\$742,350	\$742,350	\$0
Liabilities				
Due to others	\$0	\$742,350	\$742,350	\$0
BORDER PARK - SPECIAL ASSESSMENT 2001B				
Assets				
Cash and cash equivalents	\$0	\$1,913,016	\$1,913,016	\$0
Liabilities				
Due to others	\$0	\$1,913,016	\$1,913,016	\$0

DONA ANA COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$1,683,997	\$126,209,164	\$126,548,921	\$1,344,240
Taxes receivable	5,172,239	6,460,352	5,172,239	6,460,352
Other receivables	69,860	0	34,238	35,622
<i>Total assets</i>	<u>\$6,926,096</u>	<u>\$132,669,516</u>	<u>\$131,755,398</u>	<u>\$7,840,214</u>
Liabilities				
Accounts payable	\$4,679	\$62,677,048	\$62,613,994	\$67,733
Overpayments	0	506,514	505,189	1,325
Taxes paid in advance	465,882	336,186	600,925	201,143
Taxes in suspense - bankruptcies	488,950	78,792	330,400	237,342
Taxes in suspense - mortgages	0	25,812,981	25,812,981	0
Due to others	1,483,435	5,580,828	5,501,432	1,562,831
Notes payable	69,860	0	34,238	35,622
Deferred revenue	4,413,290	5,734,218	4,413,290	5,734,218
<i>Total liabilities</i>	<u>\$6,926,096</u>	<u>\$100,726,567</u>	<u>\$99,812,449</u>	<u>\$7,840,214</u>

DONA ANA COUNTY
SCHEDULE OF RECONCILIATION OF PROPERTY TAXES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Reconciliation of Property Taxes Receivable

Taxes receivable, beginning of year	\$9,059,172
2008 Allowance added back	138,583
2009 Property tax assessment	95,794,852
Tax roll corrections and adjustments, net	(209,691)
	104,782,916
Less Taxes Collected:	
Current	91,207,192
Delinquent	2,682,943
Taxes collected in advance applied to current year	565,731
	94,455,866
<i>Total taxes collected</i>	94,455,866
Total taxes to be collected	10,327,050
Allowance for uncollected taxes	(161,102)
	(161,102)
<i>Taxes receivable, end of year (net of allowance)</i>	\$10,165,948

Property Taxes Receivable by Years:

2008	\$5,676,916
2007	2,103,060
2006	843,840
2005	500,148
2004	394,778
2003	274,428
2002	222,277
2001	127,756
2000	84,157
1999	99,690
	10,327,050
<i>Total taxes receivable</i>	10,327,050
Allowance for uncollected taxes	(161,102)
	(161,102)
<i>Taxes receivable, end of year, net of allowance</i>	\$10,165,948

The Notes to Financial Statements are an integral part of these statements.

DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	County Receivable at Year-End
DONA ANA COUNTY:								
General Ad Valorem	2008	\$31,710,532	\$29,777,849	\$29,777,849	\$29,777,849	\$29,777,849	\$37,240	\$1,895,443
General Ad Valorem	2007	28,858,352	854,525	28,163,435	854,525	28,163,435	13,390	681,527
General Ad Valorem	2006	25,386,250	316,944	25,104,242	316,944	25,104,242	5,434	276,574
General Ad Valorem	2005	23,056,197	58,855	22,937,274	58,855	22,937,274	2,291	116,632
General Ad Valorem	2004	20,953,875	15,302	20,830,964	15,302	20,830,964	2,368	120,543
General Ad Valorem	2003	19,635,202	34,893	19,543,104	34,893	19,543,104	1,775	90,323
General Ad Valorem	2002	18,317,832	10,191	18,247,802	10,191	18,247,802	1,349	68,681
General Ad Valorem	2001	17,327,539	22,986	17,302,745	22,986	17,302,745	478	24,316
General Ad Valorem	2000	16,150,221	22,220	16,129,539	22,220	16,129,539	399	20,283
General Ad Valorem	1999	15,295,238	21,755	15,239,792	21,755	15,239,792	1,068	54,378
Total General AD Valorem		216,691,238	31,135,520	213,276,746	31,135,520	213,276,746	65,792	3,348,700
Non-Rendition Penalty	2008	50,138	42,723	42,723	42,723	42,723	143	7,272
Non-Rendition Penalty	2007	53,982	2,148	51,319	2,148	51,319	51	2,612
Non-Rendition Penalty	2006	115,892	3,584	101,551	3,584	101,551	276	14,064
Non-Rendition Penalty	2005	124,578	1,852	113,586	1,852	113,586	212	10,780
Non-Rendition Penalty	2004	117,188	1,037	108,781	1,037	108,781	162	8,245
Non-Rendition Penalty	2003	122,401	775	115,094	775	115,094	141	7,167
Non-Rendition Penalty	2002	143,294	477	137,103	477	137,103	119	6,072
Non-Rendition Penalty	2001	136,766	293	131,447	293	131,447	102	5,216
Non-Rendition Penalty	2000	132,537	123	129,705	123	129,705	55	2,778
Non-Rendition Penalty	1999	106,530	65	104,415	65	104,415	41	2,074
Total Non-Rendition Penalty		1,103,306	53,077	1,035,724	53,077	1,035,724	1,302	66,280
County Debt Service	2008	487,932	459,722	459,722	459,722	459,722	353	27,857
County Debt Service	2007	522,024	15,093	509,574	15,093	509,574	156	12,294
County Debt Service	2006	542,749	6,692	537,031	6,692	537,031	72	5,646
County Debt Service	2005	587,908	1,485	583,575	1,485	583,575	54	4,279
County Debt Service	2004	514,470	398	511,410	398	511,410	38	3,022
County Debt Service	2003	418,370	634	416,622	634	416,622	22	1,726
County Debt Service	2002	673,668	329	671,177	329	671,177	31	2,460
County Debt Service	2001	632,566	672	630,970	672	630,970	20	1,576
County Debt Service	2000	596,528	639	595,501	639	595,501	13	1,014
County Debt Service	1999	606,720	664	605,958	664	605,958	10	752
Total County Debt Service		5,582,935	486,328	5,521,540	486,328	5,521,540	769	60,626
Administrative Fees	2008	5,017	3,907	3,907	3,907	3,907	14	1,096
Administrative Fees	2007	3,267	210	2,967	210	2,967	4	296
Administrative Fees	2006	3,201	94	2,995	94	2,995	3	203
Administrative Fees	2005	3,320	23	3,176	23	3,176	2	142
Administrative Fees	2004	4,370	20	4,234	20	4,234	2	134
Administrative Fees	2003	5,598	21	5,435	21	5,435	2	161
Administrative Fees	2002	5,462	16	5,330	16	5,330	2	130
Administrative Fees	2001	5,198	14	5,064	14	5,064	2	132
Administrative Fees	2000	5,092	11	4,971	11	4,971	2	119
Administrative Fees	1999	4,730	11	4,655	11	4,655	1	74
Total Administrative Fees		45,255	4,327	42,734	4,327	42,734	34	2,487

DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	County Receivable at Year-End
DONA ANA COUNTY (CONTINUED):								
Flood Levy	2008	1,654,939	1,537,466	1,537,466	1,537,466	1,537,466	1,475	115,998
Flood Levy	2007	1,504,607	51,756	1,460,098	51,790	1,460,098	559	43,950
Flood Levy	2006	1,328,348	20,477	1,306,797	20,437	1,306,797	271	21,280
Flood Levy	2005	1,200,426	4,790	1,186,007	4,750	1,186,007	181	14,238
Flood Levy	2004	1,076,970	1,212	1,066,256	1,172	1,066,256	135	10,579
Flood Levy	2003	1,076,425	3,088	1,069,139	3,034	1,069,139	91	7,195
Flood Levy	2002	1,034,089	975	1,027,351	928	1,027,351	85	6,653
Flood Levy	2001	949,370	2,073	945,442	2,022	945,442	49	3,879
Flood Levy	2000	880,971	1,964	878,715	1,913	878,715	28	2,228
Flood Levy	1999	841,251	1,912	839,729	1,864	839,729	19	1,503
Total Flood Levy		11,547,396	1,625,713	11,317,000	1,625,376	11,317,000	2,893	227,503
TOTAL DONA ANA COUNTY		\$234,970,130	\$33,304,965	\$231,193,744	\$33,304,628	\$231,193,744	\$70,790	\$3,705,596
MUNICIPALITIES:								
City of Las Cruces	2008	11,824,232	11,249,267	11,249,267	11,151,943	11,151,943	7,927	567,038
City of Las Cruces	2007	10,599,244	265,396	10,392,022	340,604	10,379,351	2,857	204,365
City of Las Cruces	2006	9,089,481	88,848	9,042,114	81,606	9,019,583	653	46,714
City of Las Cruces	2005	8,082,978	9,782	8,060,486	26,289	8,058,847	310	22,182
City of Las Cruces	2004	7,217,978	3,061	7,205,146	3,687	7,204,112	177	12,655
City of Las Cruces	2003	6,698,738	1,304	6,690,033	2,503	6,689,943	120	8,585
City of Las Cruces	2002	6,236,905	504	6,230,160	1,479	6,230,065	93	6,652
City of Las Cruces	2001	5,884,288	159	5,877,723	128	5,877,680	91	6,474
City of Las Cruces	2000	5,842,363	1	5,836,597	1	5,836,597	79	5,687
City of Las Cruces	1999	6,007,578	(123)	6,003,134	(123)	6,003,134	61	4,383
Total City of Las Cruces		77,483,785	11,618,199	76,586,682	11,608,117	76,451,255	12,368	884,735
Village of Hatch	2008	58,166	52,877	52,877	52,393	52,393	73	5,216
Village of Hatch	2007	54,249	1,957	51,182	2,994	51,090	42	3,025
Village of Hatch	2006	50,471	421	49,491	678	49,448	14	966
Village of Hatch	2005	47,492	121	47,192	456	47,164	4	296
Village of Hatch	2004	43,238	7	43,033	40	43,033	3	202
Village of Hatch	2003	41,602	10	41,546	10	41,546	1	55
Village of Hatch	2002	39,511	0	39,437	0	39,437	1	73
Village of Hatch	2001	36,995	0	36,911	0	36,911	1	83
Village of Hatch	2000	33,604	0	33,550	0	33,550	1	53
Village of Hatch	1999	31,849	0	31,789	0	31,789	1	59
Total Village of Hatch		437,177	55,393	427,008	56,571	426,361	141	10,028

DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	County Receivable at Year-End
MUNICIPALITIES (CONTINUED):								
Town of Mesilla	2008	59,905	55,259	55,259	54,811	54,811	64	4,582
Town of Mesilla	2007	54,547	1,041	53,035	1,304	52,980	21	1,491
Town of Mesilla	2006	49,349	564	49,270	260	48,950	1	78
Town of Mesilla	2005	44,895	183	44,895	181	44,872	0	0
Town of Mesilla	2004	42,046	0	42,037	0	42,037	0	9
Town of Mesilla	2003	39,364	0	39,363	0	39,363	0	1
Town of Mesilla	2002	38,360	0	38,345	0	38,345	0	15
Town of Mesilla	2001	36,542	0	36,511	0	36,511	0	31
Town of Mesilla	2000	34,682	0	34,682	0	34,682	0	0
Town of Mesilla	1999	33,290	0	33,290	0	33,290	0	0
Total Town of Mesilla		432,980	57,047	426,687	56,556	425,841	86	6,207
City of Sunland Park	2008	413,408	381,281	381,281	375,950	375,950	443	31,684
City of Sunland Park	2007	381,635	16,984	369,998	18,895	369,369	160	11,477
City of Sunland Park	2006	341,750	5,652	336,627	4,314	334,495	71	5,052
City of Sunland Park	2005	304,538	1,306	301,927	2,190	301,863	36	2,575
City of Sunland Park	2004	275,391	626	273,768	696	273,768	22	1,601
City of Sunland Park	2003	255,209	223	253,927	223	253,927	18	1,264
City of Sunland Park	2002	245,670	181	244,387	187	244,387	18	1,265
City of Sunland Park	2001	225,993	200	223,732	200	223,732	31	2,230
City of Sunland Park	2000	202,059	162	201,332	162	201,332	10	717
City of Sunland Park	1999	187,599	100	187,074	100	187,074	7	518
Total City of Sunland Park		2,833,252	406,715	2,774,053	402,917	2,765,897	816	58,383
TOTAL MUNICIPALITIES		\$81,187,194	\$12,137,354	\$80,214,430	\$12,124,161	\$80,069,354	\$13,411	\$959,353
SCHOOL DISTRICTS:								
Las Cruces PSD #2	2008	26,925,123	25,501,484	25,501,484	25,268,580	25,268,581	19,628	1,404,011
Las Cruces PSD #2	2007	24,329,574	630,920	23,808,484	799,511	23,766,889	7,184	513,906
Las Cruces PSD #2	2006	20,979,264	236,897	20,821,142	214,514	20,756,280	2,180	155,942
Las Cruces PSD #2	2005	19,078,417	44,495	19,013,552	82,369	19,005,671	894	63,971
Las Cruces PSD #2	2004	16,915,834	9,478	16,874,114	11,454	16,872,086	575	41,145
Las Cruces PSD #2	2003	16,158,233	4,738	16,122,028	6,802	16,121,726	499	35,706
Las Cruces PSD #2	2002	15,160,966	2,358	15,129,321	3,873	15,129,025	436	31,209
Las Cruces PSD #2	2001	14,896,244	1,078	14,871,993	997	14,871,762	334	23,917
Las Cruces PSD #2	2000	13,903,561	503	13,887,312	432	13,887,158	224	16,025
Las Cruces PSD #2	1999	13,167,372	155	13,155,678	75	13,155,532	161	11,533
Total Las Cruces PSD #2		181,514,588	26,432,106	179,185,108	26,388,607	178,834,710	32,115	2,297,365

DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	County Receivable at Year-End
SCHOOL DISTRICTS (CONTINUED):								
Hatch Valley SD #11	2008	796,249	750,140	750,140	740,065	740,066	636	45,473
Hatch Valley SD #11	2007	594,566	24,346	561,458	32,134	558,834	456	32,652
Hatch Valley SD #11	2006	712,844	8,475	704,671	9,722	702,080	113	8,060
Hatch Valley SD #11	2005	682,287	2,123	678,128	3,752	677,946	57	4,102
Hatch Valley SD #11	2004	617,789	438	614,558	708	614,551	45	3,186
Hatch Valley SD #11	2003	574,463	88	572,061	106	572,061	33	2,369
Hatch Valley SD #11	2002	560,235	(61)	558,035	(61)	558,035	30	2,170
Hatch Valley SD #11	2001	502,608	(73)	502,096	(73)	502,096	7	505
Hatch Valley SD #11	2000	495,644	(77)	494,847	(77)	494,847	11	786
Hatch Valley SD #11	1999	451,581	(74)	451,231	(74)	451,231	5	345
Total Hatch Valley SD #11		5,988,266	785,325	5,887,225	786,202	5,871,747	1,393	99,648
Gadsden ISD #16	2008	10,908,600	10,054,574	10,054,574	9,941,401	9,941,401	11,775	842,251
Gadsden ISD #16	2007	10,114,317	408,830	9,782,416	487,494	9,754,584	4,576	327,325
Gadsden ISD #16	2006	9,344,985	152,918	9,139,666	131,863	9,092,570	2,831	202,488
Gadsden ISD #16	2005	8,922,040	28,386	8,725,305	53,765	8,722,984	2,712	194,023
Gadsden ISD #16	2004	8,144,102	12,407	7,995,376	15,294	7,995,030	2,051	146,675
Gadsden ISD #16	2003	7,954,391	46,675	7,868,102	47,029	7,864,975	1,190	85,099
Gadsden ISD #16	2002	6,874,838	12,636	6,806,135	12,616	6,805,876	947	67,756
Gadsden ISD #16	2001	6,317,737	32,219	6,278,627	32,240	6,278,344	539	38,571
Gadsden ISD #16	2000	6,046,514	31,518	6,023,272	31,489	6,023,223	320	22,922
Gadsden ISD #16	1999	5,621,387	31,217	5,605,969	31,219	5,605,948	213	15,205
Total Gadsden ISD #16		80,248,911	10,811,380	78,279,442	10,784,410	78,084,935	27,154	1,942,315
TOTAL SCHOOL DISTRICTS		\$267,751,765	\$38,028,811	\$263,351,775	\$37,959,219	\$262,791,392	\$60,662	\$4,339,328
NEW MEXICO STATE TREASURER:								
N. M. State Treasurer	2008	4,430,616	4,172,503	4,172,503	4,133,504	4,133,504	3,559	254,554
N. M. State Treasurer	2007	3,953,103	114,002	3,860,916	144,983	3,853,447	1,271	90,916
N. M. State Treasurer	2006	3,648,143	43,911	3,609,946	39,602	3,597,583	527	37,670
N. M. State Treasurer	2005	3,226,380	8,086	3,202,618	17,782	3,201,443	328	23,434
N. M. State Treasurer	2004	2,402,545	1,881	2,388,460	2,618	2,388,228	194	13,891
N. M. State Treasurer	2003	3,358,628	5,038	3,344,529	5,189	3,344,200	194	13,905
N. M. State Treasurer	2002	2,314,920	1,107	2,303,754	1,636	2,303,703	154	11,012
N. M. State Treasurer	2001	3,420,292	3,551	3,410,320	3,595	3,410,250	137	9,835
N. M. State Treasurer	2000	2,804,894	2,924	2,800,160	3,051	2,800,132	65	4,669
N. M. State Treasurer	1999	2,585,428	2,758	2,582,188	2,780	2,582,164	45	3,195
Total NM State Treasurer (Levy & Lvstk)		32,144,949	4,355,761	31,675,394	4,354,740	31,614,654	6,474	463,081

DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	County Receivable at Year-End
DONA ANA BRANCH								
COMMUNITY COLLEGE:								
NMSU								
DABCC	2008	6,737,954	6,346,853	6,346,853	6,285,861	6,285,861	5,392	385,709
DABCC	2007	6,109,764	177,018	5,963,206	220,925	5,951,269	2,021	144,537
DABCC	2006	5,356,818	66,117	5,300,070	59,361	5,281,295	782	55,966
DABCC	2005	4,979,793	12,416	4,943,217	23,076	4,941,349	504	36,072
DABCC	2004	4,348,844	3,344	4,322,748	4,103	4,322,306	360	25,736
DABCC	2003	4,146,564	6,386	4,129,158	6,835	4,128,733	240	17,166
DABCC	2002	3,854,095	1,938	3,839,513	2,238	3,839,424	201	14,381
DABCC	2001	3,662,809	4,003	3,653,528	3,990	3,653,452	128	9,153
DABCC	2000	3,433,389	3,812	3,427,492	3,796	3,427,457	81	5,816
DABCC	1999	3,255,379	3,713	3,251,286	3,699	3,251,256	56	4,037
Total DABCC - NMSU (Oper. & Debt)		45,885,409	6,625,600	45,177,071	6,613,884	45,082,402	9,765	698,573
WATERSHED DISTRICT								
McClead WD	2008	2,982	2,978	2,978	2,823	2,823	0	4
McClead WD	2007	3,009	62	2,996	62	2,996	0	13
McClead WD	2006	2,795	0	2,795	0	2,795	0	0
McClead WD	2005	2,781	0	2,781	0	2,781	0	0
McClead WD	2004	3,437	0	3,437	0	3,437	0	0
McClead WD	2003	3,277	0	3,277	0	3,277	0	0
McClead WD	2002	3,606	0	3,606	0	3,606	0	0
McClead WD	2001	3,575	0	3,575	0	3,575	0	0
McClead WD	2000	3,400	0	3,400	0	3,400	0	0
McClead WD	1999	3,397	0	3,397	0	3,397	0	0
Total McCLEAD WD		32,259	3,040	32,242	2,885	32,087	0	17
TOTAL NMST, DABCC & WATERSHED		\$78,062,617	\$10,984,401	\$76,884,707	\$10,971,509	\$76,729,143	\$16,239	\$1,161,671
GRAND TOTALS		\$661,971,706	\$94,455,531	\$651,644,656	\$94,359,517	\$650,783,633	\$161,102	\$10,165,948

DONA ANA COUNTY
SCHEDULE OF JOINT POWERS AGREEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Participants	Responsible Party for Operations	Descriptions	Beginning and Ending dates	Total Estimated Amount of Project	Contribution 30-Jun-09	Audit Responsibility	Revenues and Expenditures Reported on:
Village of Hatch	DAC	DAC to perform building inspections within the city limits of Hatch.	May 25, 1997- Ongoing	Insignificant - absorbed by General Fund	Insignificant - absorbed by General Fund	CLC	DAC
Town of Mesilla	DAC	DAC to perform building inspections within the city limits of Mesilla.	April 3, 1997- Ongoing	Insignificant - absorbed by General Fund	Insignificant - absorbed by General Fund	CLC	DAC
DAC Flood Commissioner	DAC	DAC to provide certain services, personnel and office space.	March 13, 1990- Ongoing	Ongoing project costs vary from year to year	Insignificant - absorbed by General Fund	DAC	DAC
Las Cruces, Mesilla, Hatch, NMSU, Sunland Park, Anthony WSD, EBID	LRGWUO	Lower Rio Grande Water Users Organization for coordinated regional water planning.	October 13, 1996- Ongoing	Insignificant - absorbed by General Fund	Insignificant - absorbed by General Fund	CLC	CLC
NM Taxation & Revenue	TRD	Register taxpayers with TRD for gross receipts tax reporting purposes and to assign TRD taxpayer I.D. numbers.	July 15, 2004- Ongoing	Ongoing project costs vary from year to year	Insignificant - absorbed by General Fund	TRD	TRD
City of Las Cruces	SCSWA	Established a joint City/County Solid Waste Authority	April 1, 1993- Ongoing	Ongoing project costs vary from year to year	\$928,302	CLC	CLC Component Unit
City of Sunland Park and Dona Ana County	DAC/CSP	Zoning, subdivisions and planning and platting	February 10, 2005- 31-Jul-08	Ongoing project costs vary from year to year	Insignificant - absorbed by General Fund	DAC	DAC/CLC
City of Las Cruces	MVRDA	Mesilla Valley Regional Dispatch Authority (MVRDA)	June 13, 1995- Ongoing	Ongoing project costs vary from year to year	\$1,183,908	CLC	CLC

DONA ANA COUNTY
SCHEDULE OF JOINT POWERS AGREEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Participants	Responsible Party for Operations	Descriptions	Beginning and Ending dates	Total Estimated Amount of Project	Contribution 30-Jun-09	Audit Responsibility	Revenues and Expenditures Reported on:
City of Las Cruces	DAC	Established a joint City/County Commission to hear subdivision and zoning matters (Extraterritorial Zoning Commission ETZ)	May 12, 1987- Ongoing	Insignificant - absorbed by General Fund	Insignificant - absorbed by General Fund	DAC	DAC
City of Las Cruces, Dona Ana County and Town of Mesilla		Metropolitan Planning Organization	December 21, 1989- Ongoing	Ongoing project costs vary from year to year	Insignificant - absorbed by General Fund	CLC	CLC
City of Las Cruces	CLC	Metro Narcotics	June 13, 1995- Ongoing	Ongoing project costs vary from year to year	\$225,543	CLC	CLC
City of Las Cruces	CLC	Brannigan Library	August 06, 2006- June 3, 2010	Ongoing project costs vary from year to year	\$52,000	CLC	DAC
City of Las Cruces	CLC	Mesilla Valley Animal Services Center	October 30, 2008- Ongoing	Ongoing project costs vary from year to year	\$865,563	CLC	CLC

ADDITIONAL FEDERAL INFORMATION

DONA ANA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Federal Grantor/Program Title	Federal CFDA Number	Project Number	Award Amount	Accrued or (Deferred) Revenue at 6/30/2008	PPA	Receipts	Expenditures	Accrued or (Deferred) Revenue at 6/30/2009
<u>U.S. Dept. of Housing and Urban Development</u>								
Passed through State of NM:								
<u>Comm. Dev. Block Grants State's Program</u>								
Lower Rio Grande Water System	14.219	08-C-NR-I-07-G-13	\$500,000	\$0	\$0	\$0	\$83,355	\$83,355
Direct Funding:								
Public Housing Operating Subsidy	14.850		35,472	0	0	(18,470)	18,470	0
HUD Section 8 Tenant - Based Cluster:								
Section 8 Vouchers	14.871		2,844,015	0	0	(2,922,649)	2,922,649	0
CGP/CFP (2008)	14.872		17,526	0	0	(8,773)	8,773	0
CGP/CFP (2007)	14.872		14,627	0	0	(5,065)	5,065	0
Total U.S. Dept. of Housing and Urban Development			\$3,411,640	\$0	\$0	(\$2,954,957)	\$3,038,312	\$83,355
<u>U.S. Environment Protection Agency (EPA)</u>								
Surveys, Studies, Investigations								
Special Purpose Grants:								
Passed through NADbank:								
South Central WW Facility	66.610	28-52/02	\$12,517,625	\$67,686	\$0	(\$67,686)	\$0	\$0
			12,517,625	67,686	0	(67,686)	0	0
Clean Water State Revolving Loan Fund:								
Passed through NMED:								
Clean Water State Revolving Loan	66.458	143807	5,400,000	464,520	0	(464,520)	0	0
			5,400,000	464,520	0	(464,520)	0	0
Total U.S. Environment Protection Agency			\$17,917,625	\$532,206	\$0	(\$532,206)	\$0	\$0
<u>Federal Aviation Administration (FAA)</u>								
Airport Improvement Grant	20.106	3-35-0055-13	\$896,437	\$16,397	\$0	(\$105,899)	\$89,500	(\$2)
Airport Improvement Grant	20.106	3-35-0055-18	42,089	42,089	0	(42,089)	0	0
Airport Improvement Grant	20.106	3-35-0055-16	283,955	19,876	0	(19,876)	0	0
Airport Improvement Grant	20.106	3-35-0055-17	290,231	41,887	0	(50,631)	8,744	0
Total Federal Aviation Administration			\$1,512,712	\$120,249	\$0	(\$218,495)	\$98,244	(\$2)
<u>Federal Emergency Management Assistance (FEMA)</u>								
State Homeland Security Grant	97.042	2008 EMPG-Donation	\$209,869	\$40,451	\$0	(\$113,356)	\$101,895	\$28,990
State Homeland Security Grant	97.042	2009-EMPG	118,660	0	0	0	0	0
State Domestic Preparedness Equipment Support Program	97.004	2004-GE-T4-0005-DONA ANA	1,009,654	162,369	0	(327,459)	165,090	0
State Domestic Preparedness Equipment Support Program	97.004	2005-GE-T6-0012-DONA	1,669,697	161	0	(301,482)	426,647	124,326
State Domestic Preparedness Equipment Support Program	97.004	2007-GE-T7-0023	408,828	0	0	(69,747)	94,625	24,878
State Homeland Sec. Grant	97.067	EMW-2005-FG-16728	1,180,577	62,725	0	(269,622)	206,897	0
State Homeland Sec. Grant	973067	EMW-2008-GE-T8-0030	965,451	0	0	0	5,844	5,844
Asst to Firefighters - Univ. Park	97.044	EMW-2005-FG-16728	34,102	34,102	0	(34,102)	0	0
Public Assistance Grant	97.036	FEMA-1659-DR-NM	2,563,107	58,463	0	(58,463)	0	0
Total FEMA			\$8,159,945	\$358,271	\$0	(\$1,174,231)	\$999,998	\$184,038
<u>U.S. Department of Agriculture</u>								
Rural Development:								
R.U.S. Chaparral WW Project	10.770	36007	\$3,810,221	\$261,148	\$0	(\$1,545,889)	\$1,284,741	\$0
Total U.S. Dept. of Agriculture			\$3,810,221	\$261,148	\$0	(\$1,545,889)	\$1,284,741	\$0

DONA ANA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Federal Grantor/Program Title	Federal CFDA Number	Project Number	Award Amount	Accrued or (Deferred) Revenue at 6/30/2008	PPA	Receipts	Expenditures	Accrued or (Deferred) Revenue at 6/30/2009
<u>U.S. Department of Justice</u>								
GREAT Grant	16.737	2007-JV-FX-0309	\$49,222	\$28,009	\$0	(\$49,151)	\$21,142	\$0
GREAT Grant	16.737	2008-JV-FX-0092	53,580	0	0	(954)	2,838	1,884
Office of Juvenile Justice & Delin. Prev. (OJJDP):								
State Criminal Alien Asst. Pr.	16.606		329,808	0	0	(329,808)	329,808	0
Total U.S. Dept. of Justice			\$432,610	\$28,009	\$0	(\$379,913)	\$353,788	\$1,884
<u>U.S. Department of Transportation</u>								
Passed through NM State Highway and Transportation Department:								
Click it or Ticket	20.600	08-OP-CT-031	\$7,526	\$6,539	\$0	(\$6,539)	\$0	\$0
Click it or Ticket	20.600	09-OP-TD-031	9,039	0	0	0	6,794	6,794
FTE DWI Officer Project	20.600	05-AL-03-031	450,000	107,594	0	(107,594)	0	0
Impaired Driving Demo	20.608	09-AL-FTE-164-031	157,300	0	0	0	32,469	32,469
Operation Buckle Down	20.600	07-OP-RF-031	12,078	0	0	0	0	0
Operation Buckle Down	20.609	08-OP-RF-031	12,078	4,583	0	(9,448)	4,865	0
Operation Buckle Down	20.609	09-OP-RF-031	4,004	0	0	0	0	0
Operation DWI	20.600	06-AL-64-031	20,000	0	0	0	0	0
Operation DWI	20.608	08-AL-64-031	31,882	0	0	(20,957)	26,957	0
Operation DWI	20.608	09-AL-64-031	31,414	0	0	0	10,635	10,635
STEP Grant (100 days/night)	20.609	07-PT-DS-031	30,000	0	0	0	0	0
STEP Grant	20.600	07-PT-02-031	25,914	0	0	(15,534)	15,529	(5)
STEP Grant	20.605	07-PT-83-031	30,269	(889)	0	0	0	(889)
STEP Grant	20.608	08-PT-DS-031	30,000	0	0	(30,000)	30,000	0
STEP Grant	20.605	09-PT-06-031	16,985	0	0	0	1,445	1,445
Total U.S. Dept. of Transportation			\$851,924	\$117,827	\$0	(\$196,072)	\$128,694	\$50,449
Total Federal Expenditures			\$36,096,677	\$1,417,710	\$0	(\$7,001,763)	\$5,903,777	\$319,724

DONA ANA COUNTY
NOTES ON ACCOUNTING POLICIES AND PROCEDURES FOR FEDERAL AWARDS
JUNE 30, 2009

1. Special Revenue Funds are used to account for resources restricted to or designated for specific purposes by a grantor. Generally, federal and state financial assistance is accounted for in a Special Revenue Fund and unused balances are returned to the grantor at the close of specified projects periods. Although, certain capital grants for construction have been accounted for in Capital Projects Funds.
2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All federal grant funds were accounted for in these funds. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.
3. The modified accrual basis of accounting is used for the Governmental Fund Types and Agency Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when the obligations are expected to be liquidated with expendable available financial resources. Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received they are recorded as deferred revenues until earned.
4. The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H. Period of Availability of Federal Funds, Part 3, OMB Circular A-133 Compliance Supplement.

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

Mr. Hector H. Balderas, State Auditor and
The Board of County Commissioners
Dona Ana County
Las Cruces, New Mexico

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the major budget comparisons of Dona Ana County (the "County"), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 11, 2009. We also audited the financial statements of the County's nonmajor governmental funds, nonmajor enterprise funds, the internal service fund, the fiduciary funds and all the budgetary comparisons presented as supplementary information. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting, findings 2007-03, 2008-08, and 2009-01 through 2009-05.

Mr. Hector H. Balderas, State Auditor and
The Board of County Commissioners
Dona Ana County
Las Cruces, New Mexico
Page Two

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2007-06.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of County Commissioners, the State Auditor, the New Mexico Legislature, the New Mexico Department of Finance and Administration, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Kriegel/Gray/Shaw & Co., P.C.

November 11, 2009



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Mr. Hector H. Balderas, State Auditor and
The Board of County Commissioners
Dona Ana County
Las Cruces, New Mexico

Compliance

We have audited the compliance of Dona Ana County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Dona Ana County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Dona Ana County's management. Our responsibility is to express an opinion on Dona Ana County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dona Ana County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Dona Ana County's compliance with those requirements.

In our opinion, Dona Ana County complied in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Mr. Hector H. Balderas, State Auditor and
The Board of County Commissioners
Dona Ana County
Las Cruces, New Mexico
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Internal Control Over Compliance

The management of Dona Ana County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Dona Ana County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affect the entity's ability to administer a federal program such that there is more than a remote likelihood that non-compliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of County Commissioners, the State Auditor, the New Mexico Legislature, the New Mexico Department of Finance and Administration, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kriegel/Gray/Shaw & Co., P.C.
Kriegel/Gray/Shaw & Co., P.C.

November 11, 2009

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of Auditor's Report issued: **Unqualified**

Internal Control Over Financial Reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes _____ No

Noncompliance material to financial statements noted? _____ Yes X No

FEDERAL AWARDS

Internal Control Over Major Programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X No

Type of Auditor's Report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ Yes X No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.067	FEMA – State Homeland Security Grant
97.004	FEMA – State Domestic Preparedness Equipment Support Program
14.871	Section 8 Housing Cluster
16.606	State Criminal Alien Assistance Prosecution
10.770	RUS Chaparral Wastewater Project

Dollar threshold used to distinguish between Type A and Type B Programs: \$300,000

Auditee qualified as low-risk auditee? _____ Yes X No

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT YEAR SIGNIFICANT DEFICIENCIES:

2009-01 Tips Reimbursed as Part of Meal Expense Excessive

Statement of Condition – During our test work of the disbursement system (2 of 40 items sampled) and our test work of the travel disbursements (2 of 20 items sampled), we noted tips reimbursed as part of meal costs ranging from 33% to 46% of the actual meal cost.

Criteria – Public funds should be expended with due care in the most cost effective manner.

Cause – Miscalculation of customary tips and lack of County policy providing acceptable limits.

Effect – Waste of public funds.

Recommendation – The County should set a limit for tips that are to be reimbursed for the actual cost reimbursement method. The County may want to consider mandatory use of per diem for meals.

Management's Response – Though the dollar amounts involved are minimal and overall meal expenses were within guidelines, Management agrees that clarification of gratuity guidelines would be prudent. Current State statutes and County policies are silent on this issue. Management will recommend appropriate language additions to the County's *Travel, Per Diem and Mileage Policies and Procedures* for the Board of County Commissioners approval, by the end of calendar year 2009.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT YEAR SIGNIFICANT DEFICIENCIES (CONTINUED):

2009-02 Travel Costs Over Reimbursed and Incorrectly Classified

Statement of Condition – Our test work of travel reimbursements identified one instance (1 of 20 sampled) where costs were incorrectly classified in the accounting records between lodging and meals and one instance (1 of 20 sampled) where the County over reimbursed by \$49.

Criteria – Travel costs are to be reimbursed under the actual cost method not to exceed the state per diem limits. Accounting records should correctly reflect/classify costs incurred.

Cause – Miscalculation and lack of review.

Effect – Potential violation of anti-donation clause and potential management reliance on inaccurate accounting data.

Recommendation – The County should implement cross checks and review procedures to identify and eliminate errors prior to processing the travel cost reimbursements.

Management's Response – The \$49.00 discrepancy is due to the fact that the County reimbursed the employee for an online rental car quote, rather than the final actual cost. Management will review this reimbursement and make appropriate adjustments.

In the past, small dollar adjustments between travel advance amounts and the final expense report, \$16.59 in this case, were often booked through a single travel line item. Procedures are now in place to book even small adjustments to the proper line item.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT YEAR SIGNIFICANT DEFICIENCIES (CONTINUED):

2009-03 Payroll – Inconsistent Treatment of Hourly Pay and Policy Not Consistently Applied

Statement of Condition – Employee pay not calculated consistently employee to employee and policy is not consistently applied. The following items were noted during our test:

- Departments do not review timesheets/time cards consistently for basic payroll issues – determining of hours, time assumed when time clock not utilized – settled in employee favor (4 of 40), no required memo attached.
- Employees are allowed to cash out sick leave and vacation when working full regular weekly hours (3 out of 40). (Cash outs of \$129)
- Banner does not agree to employee time card (7 out of 40).
- Time card not properly totaled (3 out of 40).

Criteria – Good internal controls require a detailed review of all transactions at each level, individual departments as well as finance. Sick leave and vacation usage is meant to supplement the regular established work hours not enhance a fully worked pay period.

Cause – Lack of appropriate review of timesheets, lack of clear and consistent application of sick and vacation leave, banner system and time card system not in congruence.

Effect – Potential overpayment of employees, overburdened payroll department for lack of appropriate review at department level, inconsistent application of leave.

Recommendation – The County should clarify department responsibilities for review of payroll, clarify and enforce proper use of leave and consider time card systems that directly feed into banner in a consistent manner.

Management's Response – The County's *Finance Procedures* state that a written explanation *should* be attached, when employees forget to clock in or out. The recently (May 2008) adopted *Human Resources Policies and Procedures* only require the employee to notify his/her supervisor. In practice, missing in/out times are written in and initialed by the employee's supervisor. Management believes this provides sufficient assurance and will amend the *Finance Procedures* accordingly.

Management will review the issue of payment of sick or vacation leave during a week where an employee also works outside of his/her normally scheduled hours. A policy will be developed and implemented, after taking into account legal, equity and collective bargaining considerations.

Staff in the various County departments has primary responsibility to ensure timecards are correctly totaled and that input data matches the timecards. County payroll receives timecards after payroll has been completed and performs an audit of the payroll and makes corrections as problems are found. Management has developed a proposal for Board of County Commissioner's approval to implement a computerized timekeeping system. This timekeeping information will be uploaded directly to the payroll system and thereby drastically reduce addition and data entry errors. Staff proposes beginning the first phase of the implementation in early 2010. The planned second phase would follow in 2011.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT YEAR SIGNIFICANT DEFICIENCIES (CONTINUED):

2009-04 Inmate Welfare Funds Used for General Operating Costs for Detention

Statement of Condition – Per our test work of disbursements from Inmate Welfare funds, it appears that funds are not being utilized as intended – as follows:

- Purchase of exercise equipment \$3,853.
- Purchase of uniforms \$22,145.
- Purchase of mattresses \$1,597.
- Purchase of towels \$810.
- Payment of post office box fees \$2,660.

Criteria – The funds received from a third party are earmarked for “inmate welfare.”

Cause – No clear definition of “inmate welfare.”

Effect – The inmate welfare funds are being used to supplant the general detention operating costs.

Recommendation – A clear definition of inmate welfare should be established and approved by the third party funder. All future expenditures of inmate welfare funds should meet this definition.

Management’s Response – Inmate Welfare funds are generated as a percentage of sales at the Detention Center Commissary. There are no state guidelines for the expenditure of these funds and Management agrees that County guidelines should be established. Detention Center management will work with the Financial Services Department to establish guidelines for the expenditure of Inmate Welfare funds.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT YEAR SIGNIFICANT DEFICIENCIES (CONTINUED):

2009-05 Health & Human Services Department Lacks Policies and Procedures

Statement of Condition – The Health & Human Services Department lacks clear and up to date policies and procedures to appropriately manage the department (identified through the County’s internal audit process) as follows:

- DWI policies and procedures have not consistently been disseminated to staff.
- Indigent Health Care Program lacks appropriate operating guides.
- The department lacks procedures to track evidence of insurance for all contracted service providers.
- Lack of clear procedures and documentation for management overrides of applicant documentation for indigent health care claims.
- Quarterly reports to grantor not reconciled to general ledger.

Criteria – Good internal controls require that clear and updated policies and procedures are established and implemented.

Cause – Departments rapid growth resulting in inadequate oversight and review.

Effect – Errors have gone undetected, and potential risk for various program noncompliance.

Recommendation – The department should reorganize in light of growth and update and enhance all policies and procedures. Training should include review of new policies and procedures. Strengthened review and oversight procedures should be implemented and clearly documented.

Management’s Response – The department has developed appropriate policies and procedures, in response to internal audit recommendations, and provided training to staff. All required reconciliations are being performed and are reviewed by the Financial Services Department.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT STATUS ON PRIOR YEAR FINDINGS:

2008-01 Gas Cards – Lack of Monitoring, No Clear Policy, Theft

Resolved and not repeated.

2008-02 Lack of Adequate Segregation of Duties – Treasurer’s Office

Resolved and not repeated.

2008-03 Teller Over/Short – Documentation of Disciplinary Actions

Resolved and not repeated.

2008-04 Interest and Penalties Inappropriately Assessed on Tax Payments

Resolved and not repeated.

2008-05 Violation of Uniform Unclaimed Property Act

Resolved and not repeated.

2008-06 Budgeted Deficits and Unbudgeted Transfers

Resolved and not repeated.

2008-07 Improper Management and Submittal of Data for Employees Health Benefits and Retiree Health Care Payments

Resolved and not repeated.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT STATUS ON PRIOR YEAR FINDINGS (CONTINUED):

2008-08 Terminated Employees Final Pay Not Consistent With Policy and Employment Law

Repeated with modifications.

Statement of condition – During test work related to payroll, of the 15 forced terminations tested, four of the employees were not paid out in the five calendar days required by County policy and state law.

Criteria – Good internal controls and county policy require terminated employees, and particularly involuntary terminations, be paid out as soon as possible. Employment law requires terminated employees be paid out in five days.

Cause – Lack of timely communication from the departments to the payroll department, as well as a cumbersome payroll system which discourages the processing of single check payroll runs.

Effect – Potential litigation from disgruntled ex-employees and out of compliance with County policy and employment law.

Recommendations – The County should establish procedures to ensure that terminated employees are paid within the five calendar days.

Management Response – The Financial Services Department will reiterate the importance of timely payoffs to payroll staff and department heads in the various County departments and follow up on any untimely submissions of paperwork to avoid future problems.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT STATUS ON PRIOR YEAR FINDINGS (CONTINUED):

2008-09 Employees Paid for More Time than Worked

Resolved and not repeated.

2007-01 Information System Access or Lack of Access Inconsistent With Job Responsibilities

Resolved and not repeated.

2007-02 Internal Audit System Not Operating as Designed

Resolved and not repeated.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT STATUS ON PRIOR YEAR FINDINGS (CONTINUED):

2007-03 Cell Phone Charges/Plans Excessive

Repeated with modification.

Statement of Condition – While testing cell phone bills for purposes of fringe benefits, we noted the following:

- No follow-up on resolution of cell phone issues after review.
- Alltel phone bills not being reviewed.
- The appearance of significant personal use, although not in excess of minutes, may be a waste or abuse of public money, (i.e., cell phone plan too large).
- Inconsistencies in size of plan approved for a particular position.
- Volunteer firemen have what appears to be an excessively high calling plan for the County needs.

We selected ten vendor payments for cell phone service and reviewed 20 phone numbers. The above items were noted for seven of the phone numbers reviewed.

Criteria – The Anti-Donation Clause (New Mexico Constitution Article IX, Section 14) prohibits the expenditure of public funds for the direct benefit of an individual absent of a receipt for services or goods. Good internal controls require monitoring of processes or procedures to prevent and detect misuse of public funds as well as waste and abuse.

Cause – Inconsistent monitoring and no County policy as to determination of cell phone plans for various purposes.

Effect – Public funds may have been used for the benefit of an individual, no fringe benefit attached to wages for personal use.

Recommendation – The County should implement a policy for cell phones to document the determination or need for County business by department and position. The policy should also require random review and monitoring of cell phone bills for excessive personal use as well as appropriateness of plan minutes.

Management's Response – Management is reviewing cell phone policies and procedures in use by other public agencies and alternative arrangements, such as stipends, which might eliminate this administrative burden. Based on this information, Management will implement appropriate policies and procedures to address any constitutional concerns. It should be noted that efforts are underway to port all remaining Alltel accounts to Verizon where Management has centralized control of all lines. Most of the Alltel lines identified in the audit as problematic were used by volunteer firefighters and chiefs in the field, who are agents but not employees of Doña Ana County. The firefighters' lines have been converted over to the County's Verizon account. This will allow better oversight of usage by Management and a more cost effective plan for the County. All lines on the Verizon account are 450 minutes per user, on a pooled basis. Because all Verizon lines are pooled, the County has eliminated overage charges for individual lines. Slightly higher rates on the same pooled minute plan apply to PDAs to enable email and internet access.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT STATUS ON PRIOR YEAR FINDINGS (CONTINUED):

2007-04 Personal Use of County Vehicle – Commuting

Not repeated.

2007-06 Housing Authority Budgets

Repeated with modification.

Statement of Condition – The Housing Authority budgets are not amended, monitored or adopted in accordance with New Mexico State statutes.

Criteria – The Housing Authority is considered to be a department of the County and therefore, the budget provisions as stated in 6-3-1 to 6-3-25 NMSA 1978 apply to the Housing Authority budgets.

Cause – The Housing Authority, although a part of the County, budgets in accordance with HUD requirements, which uses budgets only as a guideline.

Effect – Noncompliance with New Mexico Budgeting Statutes –

- Expenditures exceeded budget – Villa Sereno – Low Income Housing \$18,596.

Recommendation – The County should require the Housing Authority to adopt budgets, monitor and amend those budgets in accordance with New Mexico State Statutes.

Management’s Response – Budgets for the Housing Authority are prepared in accordance with HUD prescribed requirements.

DONA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

CURRENT YEAR FINDINGS AND QUESTIONED COSTS
MAJOR FEDERAL AWARD PROGRAM AUDIT:

None.

PRIOR YEAR FINDINGS AND QUESTIONED COSTS
MAJOR FEDERAL AWARD PROGRAM AUDIT:

2008-10 Section 8 Housing Choice Vouchers (CFDA 14.871)

Resolved and not repeated.

DONA ANA COUNTY
EXIT CONFERENCE
JUNE 30, 2009

EXIT CONFERENCE:

The exit conference was held November 12, 2009 and was attended by the following:

From Dona Ana County:

Scott Khaling, County Commissioner
Brian D. Haines, CPA, County Manager
Sue Padilla, Assistant County Manager
Bill Noland, Finance Director
Nasreen Nelson, CPA, Controller
Milton Duran, Internal Auditor
Raquel Quiroga, Accountant III
Mireya Garza, Accountant III

From Kriegel/Gray/Shaw & Co., P.C.:

Debbie Gray, CPA, Shareholder

FINANCIAL STATEMENTS PREPARATION

Preparation of financial statements is the responsibility of management. Although, Dona Ana County's personnel provided significant assistance in the preparation, the statements and related footnotes were prepared by Kriegel/Gray/Shaw & Co., P.C.