Preliminary Engineering Report

Remediation of PCE Contamination

Griggs and Walnut Ground Water Plume

Superfund Site

Prepared for **NMED Construction Programs Bureau**
on behalf of **Joint Superfund Project**
City of Las Cruces and Doña Ana County

July 7, 2010

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Acronyms

°C	degrees Celsius
µg/L	microgram per liter
AC	asbestos-cement
AOP	advanced oxidation process
AQB	Air Quality Bureau
ARARs	Applicable Relevant and Appropriate Requirements
BAT	best available technology
bgs	below ground surface
CAFR	Comprehensive Annual Financial Report
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act
CFR	Code of Federal Regulations
CLC	City of Las Cruces
DAC	Doña Ana County
DACTD	Doña Ana County Transportation Department
DBS&A	Daniel B. Stephens & Associates, Inc.
DWB	Drinking Water Bureau
EPA	U.S. Environmental Protection Agency
FS	feasibility study
GAC	granular activated carbon
gpd	gallons per day
gpm	gallons per minute
GWMW	groundwater monitoring well
GWP	Griggs and Walnut Ground Water Plume
hp	horsepower
HRS	Hazard Ranking System
JSP	Joint Superfund Project
MCL	maximum contaminant level
mgd	million gallons per day
NMAC	New Mexico Administrative Code
NMED	New Mexico Environment Department
NPL	National Priorities List

List of Acronyms (Continued)

NPR	No Permit Required
O&M	operation and maintenance
PCE	tetrachloroethylene (perchloroethylene)
PER	Preliminary Engineering Report
PTA	packed tower aeration
PVC	polyvinyl chloride
RI	remedial investigation
ROD	Record of Decision
RUS	Rural Utilities Service
SDWA	Safe Drinking Water Act
TCLP	toxicity characteristic leaching procedure
UST	underground storage tank
VOC	volatile organic compound

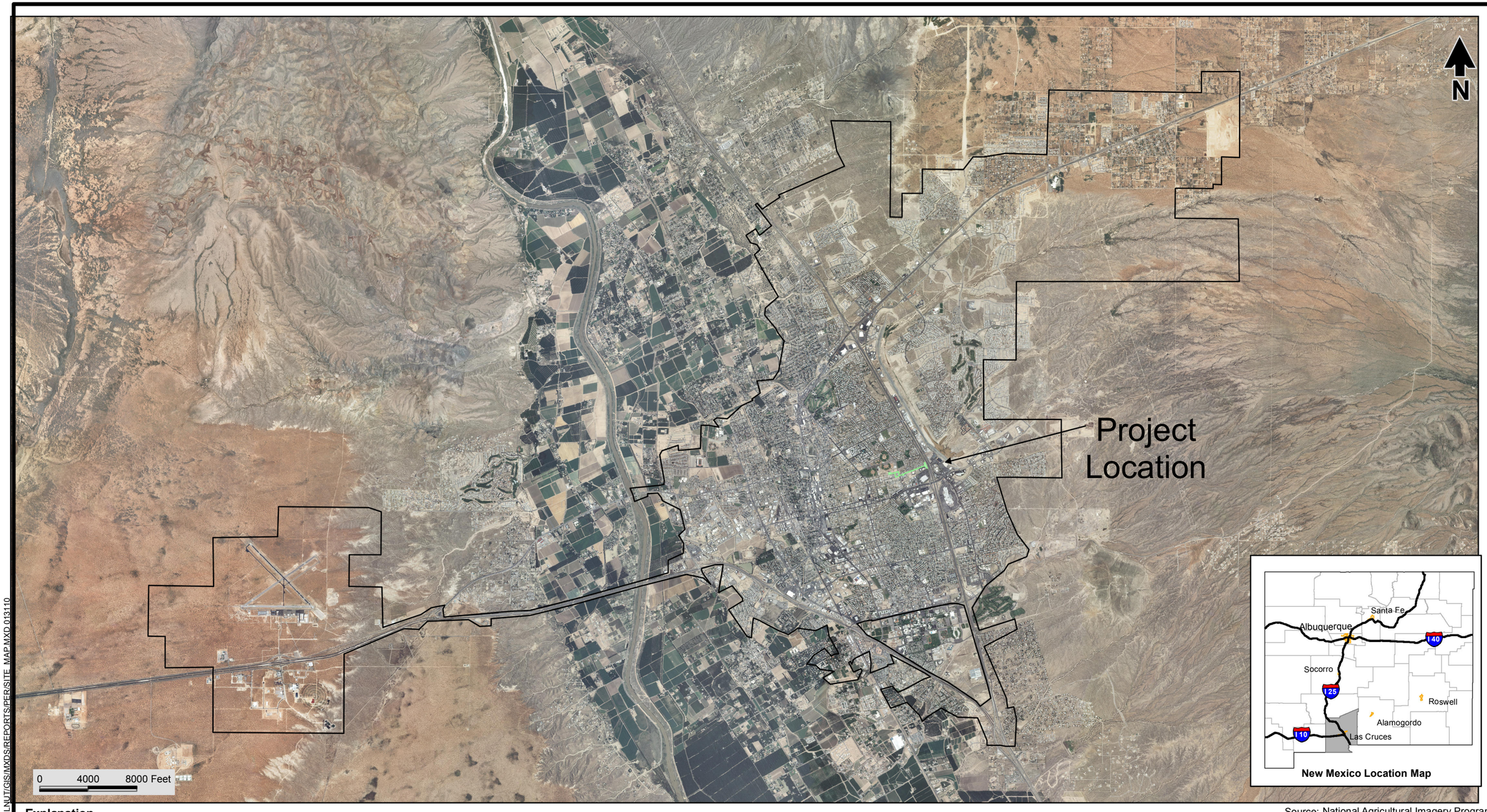
1. Introduction

On behalf of the City of Las Cruces (CLC), Daniel B. Stephens & Associates, Inc. (DBS&A) has prepared this Preliminary Engineering Report (PER) in accordance with guidance in Rural Utilities Service (RUS) Bulletin 1780-2, *Preliminary Engineering Report - Water Facilities*. This PER evaluates various technologies to remediate tetrachloroethylene (PCE) contamination found in CLC groundwater in the vicinity of supply wells CLC 18 and CLC 27 using a modified pump-and-treat strategy (Figure 1).

The PCE in the regional aquifer was initially detected in 1993, and subsequently, the impacted area was included on the National Priorities List (NPL) by the U.S. Environmental Protection Agency (EPA) as the Griggs and Walnut Ground Water Plume Superfund Site. In general, the site is delineated by the 5-microgram per liter (µg/L) contour of PCE in groundwater as shown on Figure 2. Both the remedial investigation (RI), which determined the nature and extent of contamination, and the feasibility study (FS), which evaluated remedial alternatives, were performed by CH2M HILL (2006b, 2006c). The FS includes a detailed cost evaluation of a number of remedial alternatives that were developed for the site in accordance with EPA guidance. Based on this evaluation, a remedial alternative was identified that met the EPA's criteria for implementation, including compliance with the Applicable Relevant and Appropriate Requirements (ARARs) and overall cost-effectiveness.

The findings and conclusions of previous evaluations of remediation alternatives provide the starting point for this PER. Specifically, the EPA Record of Decision (ROD), dated June 2007, reviewed the following alternatives:

- No action
- Groundwater extraction and blending
- Groundwater extraction and treating
- In-well air stripping



Explanation

- City of Las Cruces
- Project Area

Source: National Agricultural Imagery Program
August 2009
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GRIGGS-WALNUT PLUME
SUPERFUND REMEDIATION PROJECT
Site Location Map

Figure 1

Explanation

- City of Las Cruces supply well
- City of Las Cruces supply well where PCE has been detected
- City of Las Cruces monitor well
- City of Las Cruces monitor well where PCE has been detected
- City of Las Cruces water reservoir
- PCE in groundwater greater than 5 µg/L

Sources: 1. National Agricultural Imagery Program
August 2009
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2. JSAI, 2009

GRIGGS-WALNUT PLUME
SUPERFUND REMEDIATION PROJECT

Area of Impacted Groundwater, 2007

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Figure 2

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In developing these alternatives, EPA and CH2M HILL worked closely with the CLC and Doña Ana County (DAC), jointly acting as the Joint Superfund Project (JSP), to use to the extent possible existing wells and infrastructure as key elements within the remedy. Based on protection of human health, costs, and time to reach remediation goals, a modified groundwater extraction and treatment remedy was selected. Alternative groundwater treatment technologies that could be used in the PCE remedy were evaluated by DBS&A, as described in this PER.

Groundwater flow and solute transport modeling performed as part of the RI indicated that two existing CLC supply wells (CLC wells 18 and 27) would be sufficient to act as extraction wells for the groundwater pump and treat system (JSAI, 2009). The JSP recognizes that these wells were not designed as extraction wells and may require modification and/or later replacement prior to completion of the remedy. This PER presents DBS&A's evaluation of remedial system alternatives and proposals for a specific course of action to treat the groundwater from the wells to below the maximum contaminant level (MCL) for PCE and pump it to the Upper Griggs Reservoir, where it would be blended prior to distribution into the public water supply.

In addition to the FS (CH2M HILL, 2006c), this PER relies on information included in the *Technical Memorandum: Uranium and PCE Treatment - Phase 1 Evaluation of Treatment Technologies* (CH2M HILL, 2006a) and the *Technical Memorandum: PCE Treatment - Phase II Conceptual Design* (CH2M HILL, 2007). Although this PER focuses on PCE, throughout the CLC's monitoring of its water supply, naturally occurring uranium has been detected in several wells at concentrations exceeding the MCL. These wells are not currently being used as part of the water supply and uranium has never been detected in either of the proposed wells or within the footprint of the contaminant plume. Nonetheless, as a precaution the JSP has decided to leave space within the PCE treatment facility to provide treatment for uranium *in the event* that uranium is detected in the future.

Whereas the primary intent of the PER is to quantify the cost benefit associated with the construction of additional facilities (typically a well or pipeline), the scope of this PER is to detail the costs associated with compliance with a Unilateral Administrative Order prepared by the EPA and agreed to by the JSP to address groundwater contamination within the CLC. Expenditure of these monies is not anticipated to result in increased capacity of the system, but rather to reduce financial liabilities associated with the contaminant plume.

2. Project Planning Area

The project area is located in south-central New Mexico in the City of Las Cruces, within Doña Ana County (Figure 1). The area impacted by the distribution of the treated water coincides with the groundwater contamination plume. The area that will be directly impacted by construction of this project is located on or near East Griggs Avenue in Las Cruces (Figure 3). The project includes pumping contaminated groundwater from existing wells CLC 18 and CLC 27, treating the water to remove the PCE at a small facility built for that purpose, and piping the treated groundwater into the drinking water distribution system. Because of the amount of available space, the treatment plant for the impacted groundwater will be located at supply well CLC 18 (Section 5), which is located immediately to the north of the Doña Ana County Transportation Department (DACTD) maintenance facility. The project area also extends about 600 feet northeast of the DACTD maintenance facility to the location of CLC-27. The project area is shown on Figure 3.

For planning purposes, the populations considered in this project include the population within the plume boundary and within the City and County, because the treated water from this project will be supplied to the CLC drinking water system and the tax base charged for the cost of this project include both the City and Doña Ana County. These populations and growth trends are discussed in Section 2.3.

Facilities to be included within the project include conveyance piping from wells CLC 18 and CLC 27 to the treatment plant north of the maintenance yard, the treatment building itself, and a pipeline that will tie into an existing pipeline to convey the treated water to the Griggs Reservoir. The locations of these facilities are shown on Figure 4.

2.1 Location

The physical area impacted by this PER includes the location of wells CLC 18 and CLC 27, the existing DACTD maintenance facility (west of the intersection of East Griggs Avenue and Walnut Street), and the Upper Griggs Reservoir. These components, along with surrounding areas, are shown in Figure 4. Property boundaries for the CLC properties and adjacent

Explanation

- City of Las Cruces supply well
- City of Las Cruces water reservoir
- Project planning area

Source: National Agricultural Imagery Program
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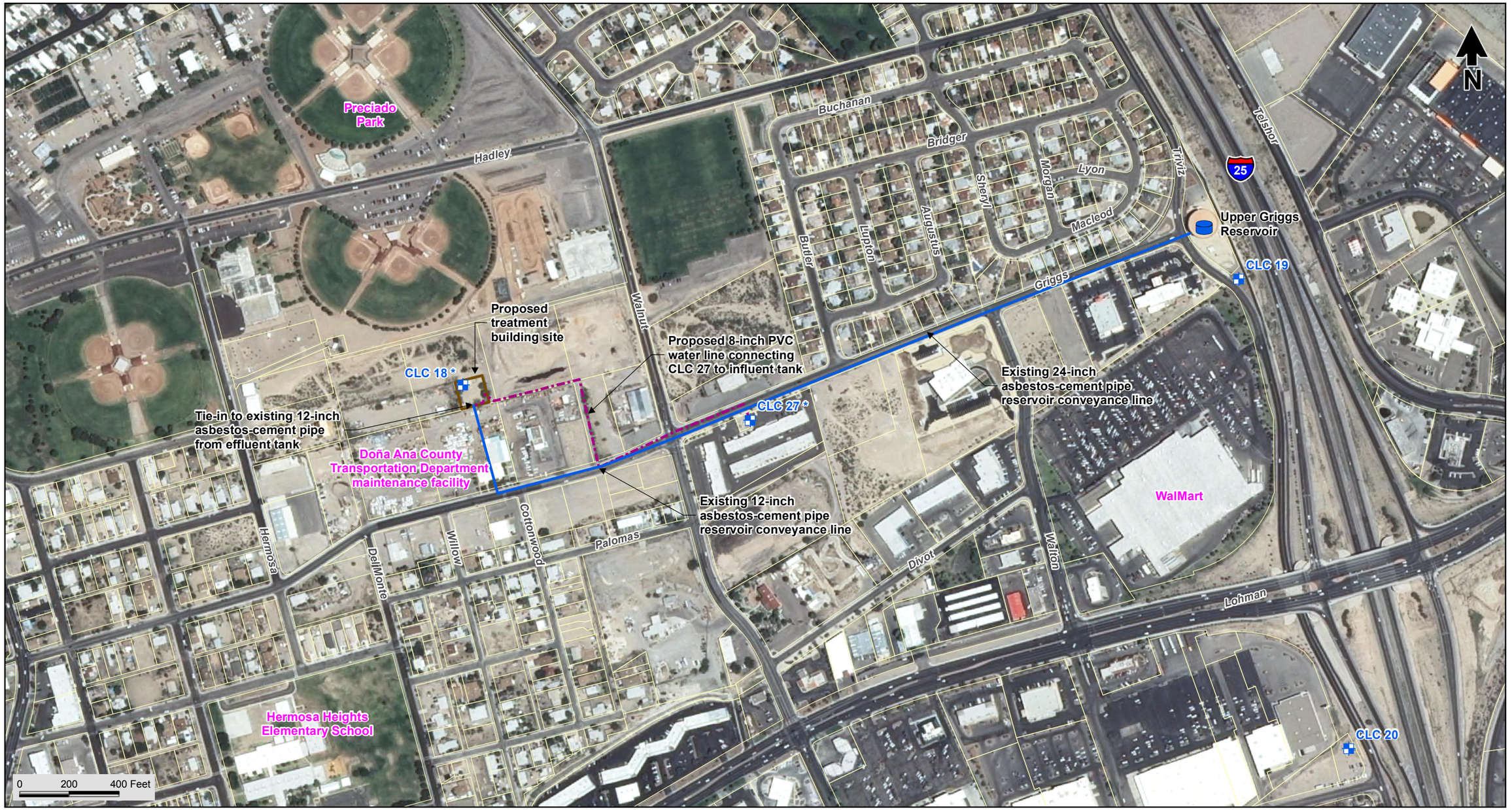
GRIGGS AND WALNUT PLUME
SUPERFUND REMEDIATION PROJECT
Project Area

Figure 3



Explanation

- City of Las Cruces supply well
- City of Las Cruces water reservoir
- City of Las Cruces parcel boundary

* Groundwater will be extracted from wells CLC 18 and CLC 27 and treated for PCE contamination

Source: National Agricultural Imagery Program
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GRIGGS AND WALNUT PLUME
SUPERFUND REMEDIATION PROJECT

Project Facilities

Figure 4

residential, commercial, and industrial areas are also shown on this figure. CLC water, sewer, and gas lines are shown on Figure 5. Figure 2 shows the approximate area of PCE impact to groundwater in 2007.

CLC 18 is located northwest of the intersection of East Griggs Avenue and North Walnut Street, between East Griggs and Hadley Avenue (on the north side of the DACTD maintenance facility). CLC 27 is located near the southeast corner of the East Griggs Avenue and North Walnut Street intersection. The Upper Griggs Reservoir is located at the intersection of East Griggs Avenue and North Triviz Drive. The total length of the planning area is approximately 3,400 feet from CLC 18 to the Upper Griggs Reservoir.

2.2 Environmental Resources Present

A separate Environmental Information Document has been prepared for the Las Cruces PCE Treatment project by Marron and Associates, Inc. Key environmental resources issues include:

- *Farmland, rangeland, and forestland:* The project area is located in a developed urban area in Las Cruces. Land uses in the project area are a mixture of urban land uses, including commercial, office, residential, industrial, and institutional (maintenance yard, water storage tank site). No farmland, rangeland, or forest land exists within the project area.

- *Floodplains and wetlands:* The project area is shown on two Federal Emergency Management Agency Flood Insurance Rate Maps, both dated April 9, 2007: 35013C1084G and 35013C1103G. On these floodplain maps, the project area is shown as being outside the 0.2 percent annual chance floodplain. No arroyos, streams, or wetlands are present within the project area.

- *Cultural resources:* A cultural resource survey report will be prepared and provided to the City of Las Cruces for submittal to the New Mexico State Historic Preservation Officer.

Explanation

- City of Las Cruces supply well
- City of Las Cruces water reservoir
- Water pipe
- City gas pipe
- Sewer pipe

Source: National Agricultural Imagery Program
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GRIGGS AND WALNUT PLUME
SUPERFUND REMEDIATION PROJECT
Utility Map

Figure 5

- *Threatened and endangered species:* To identify potentially occurring threatened, endangered, sensitive, or special-status species in the project area, species lists maintained by the U.S. Fish and Wildlife Service and the New Mexico Department of Game and Fish were consulted in conjunction with an assessment of the actual site conditions. It was determined that the existing habitat in the project area is highly disturbed and not suitable for any threatened or endangered species. No riparian habitat is present within or adjacent to the project area, and no designated critical habitat is located in the project area. The biological survey for the proposed project was completed with a finding of "no effect" to threatened or endangered species or other biological resources.

- *Archaeological, cultural, and historic resources*: A Class III pedestrian cultural resource survey was conducted in November 2009, and the Archaeological Management System records were examined to identify known cultural resources in the area. No previously recorded or newly discovered cultural resource sites were discerned within the project area. Most of the surveyed space is severely disturbed urban right-of-way or municipal yard. The area has been built up within the last 30 years, and none of the adjacent buildings within 100 feet of the area of potential effect are historic. The Doña Ana County pauper's cemetery is located near the project area, outside the right-of-way, at the northwest corner of the intersection of Griggs and the unnamed street that extends north to the municipal yard. The proposed polyvinyl chloride (PVC) pipeline would be located on the opposite side of the pavement from the cemetery, and no impact is anticipated. Nonetheless, the cultural resource survey report recommends, subject to review and concurrence of the New Mexico Finance Authority and the State Historic Preservation Officer, that an archaeological monitor be present during excavation along the unnamed road in case unmarked graves are present within the project area.

2.3 Growth Areas and Population Trends

The 2000 census recorded a population of 74,267 for the CLC and a population of 174,682 for Doña Ana County. The QuickFacts census data from the U.S. Census website (http://quickfacts.census.gov/qfd/index.html) estimates the 2006 population for the City as

86,268 and the 2008 population for the County as 201,603. These populations reflect growth rates from April 1, 2000 to July 1, 2006 of 16.2 percent for the CLC and 15.4% for the County.

For planning purposes the CLC has chosen the high-growth population projection from the four population projections presented in the *City of Las Cruces 40-Year Water Development Plan* (JSAI, 2008a). Using this projection, the estimated populations for the City and County through 2030 are presented in Table 1.

Table 1. Population Projections for the City of Las Cruces and Doña Ana County

Year	City of Las Cruces	Dona Aña County
2010	98,154	205,387
2015	116,576	209,242
2020	138,456	213,169
2025	164,442	217,170
2030	195,306	221,253

The current resident population for the project area was calculated assuming that the project area is coincident with the groundwater contaminant plume (Figure 2) and multiplying the number of houses in the area times the per capita household for the CLC of 2.46 (U.S. Census Bureau, 2010). This yielded a population of 686 for the project area. The planned water treatment design capacity of this facility is 0.72 million gallons per day (mgd). The planned water production of this facility is 0.43 mgd, which would provide water to support a population of approximately 2,000, assuming an average CLC daily per capita demand of 216 gallons per day (gpd) (CDM, 2008).

The zoning within the project area includes single and multi-dwelling residential, commercial, and industrial areas. The project building site is currently zoned M-2, Standard Industrial. Both the site and nearby properties are not expected to be rezoned in the near future.

Although this project puts water into the CLC distribution system, it is designed solely to remediate groundwater contamination and is not intended to support new users or increase the capacity of the CLC water distribution system. The project is designed to operate within current

water distribution system operation strategies; that is, when the Upper Griggs Reservoir volume falls below a specified value, the wells supporting the tank turn on and fill the tank. This project will continuously feed the tank, not to contribute additional flow to the system but rather to reduce the frequency with which other pumps in the system operate. Therefore, this project is not designed to respond to changes in population within the city, nor are new customers being served by the project.

3. Existing Facilities

3.1 Location Map

The existing facilities are shown in Figure 4 and consist of groundwater supply wells CLC 18 and CLC 27 (CLC 19 is also shown on the figure but is not a part of this project), 1,400 feet of 12-inch asbestos-cement (AC) water line, 2,000 feet of 24-inch AC water line, and a 3-million-gallon reservoir. The figure also shows approximately 1,500 feet of new 8-inch polyvinyl chloride (PVC) water line that will be used to transfer water from well CLC 27 to the treatment compound. There are no current treatment facilities.

3.2 History

In 1993, PCE was detected in CLC 21 and 27 (Figure 1) during routine sampling performed by the New Mexico Environment Department (NMED). In 2000, PCE was first detected in CLC 24 at slightly less than 1 µg/L. The site was added to EPA's National Priorities List (NPL) of Superfund sites on June 14, 2001. At the time of listing, four CLC wells (CLC 18, 19, 21, and 27) were known to be impacted by PCE contamination at concentrations above the MCL of 5 µg/L. The CLC and DAC signed a memorandum of understanding and formed the JSP in response to the EPA's Request to Fund (U.S. EPA, 2005). The RI and FS were performed by CH2M HILL under contract to the EPA (CH2M HILL, 2006b, 2006c).

Several investigations have been performed by the EPA's consultant between 2003 and 2006. Potential sources of PCE were investigated originally through the performance of shallow soil gas investigations as well as the installation of 10 groundwater monitoring wells (GWMW-01 through GWMW-10) that were constructed to collect samples from six discrete intervals in each well. These results were all summarized in the report titled *Identification of PCE Release Areas in the Vicinity of the Griggs and Walnut Ground Water Plume, Las Cruces, New Mexico* (CH2M HILL, 2003). Later work, including additional groundwater sampling and the installation of 5 additional multiport wells (GWMW-11 through GWMW-15), was summarized in the final RI report (CH2M HILL, 2006b). Table 2, reproduced from the ROD (U.S. EPA, 2007), summarizes all investigations performed at the Site to date.

Table 2. Summary of Investigation Activities
Page 1 of 2

Date	Event
June 1991	Samples from City of Las Cruces (CLC) Wells 18, 19, 21, and 27 were collected and analyzed for perchloroethylene (PCE) by the New Mexico Environment Department (NMED) Drinking Water Bureau (DWB). PCE was not detected; the analytical quantitation limit was 1.0 micrograms per liter (µg/L).
August 8, 1993	PCE was detected in CLC Wells No. 21 and CLC Well No. 27 in samples collected by the NMED DWB, the first sampling event performed under the Safe Drinking Water Act (SDWA) requirements adding PCE to the list of drinking water contaminants. PCE was detected in CLC Well No. 21 at a concentration of 1.4 µg/L and CLC Well No. 27 at a concentration of 0.9 µg/L. This was the first detection of PCE in CLC supply wells. Results were below the maximum contaminant level (MCL) of 5 µg/L.
January 10, 1995	PCE was detected in CLC Well No. 18 in a sample collected by the NMED DWB. This was the first detection of PCE in this well. The concentration of PCE was 32.0 µg/L.
February 22, 1995	CLC Well No. 18 was re-sampled, and the PCE result was 1.50 µg/L.
January 9, 1996	In a sample collected by NMED DWB from CLC Well No. 18, PCE was again detected above the MCL, at a concentration of 6.4 µg/L (results for subsequent samples collected in February, April, May, and July 1996 were all below the MCL).
September 26, 1996	CLC Well No. 18 was removed by the CLC from the municipal drinking water distribution system (mechanical difficulties were reported).
May to October 1997	NMED Superfund Oversight Program performed a Preliminary Assessment for the GWP site. In October 30,1997, NMED issued a report for the Griggs and Walnut Ground Water Plume (GWP) site entitled *Preliminary Assessment, Las Cruces PCE, Doña Ana County, New Mexico* . The report states that the threat to human health and the environment due to the PCE detected at CLC Well No. 18 is likely to be significant via the groundwater pathway.
June 1997	An underground storage tank (UST) investigation was initiated at the Doña Ana County Transportation Department (DACTD) maintenance facility on East Griggs Avenue. This investigation was conducted in response to a fuel spill associated with underground fuel storage tanks located at the facility.
February 1998 through July 2000	NMED performed a Focused Site Inspection for the Site. The work plan was dated February 6, 1998, and the last sampling event under this investigation was conducted in July 2000.
September 23, 1997	A UST investigation was initiated at the Gas Card site located on North Solano Drive, to the west of the GWP site, to address a petroleum release unrelated to the GWP site.
February and March 1998	Additional UST investigation work was conducted at the DACTD maintenance facility to determine the extent of the fuel spill detected during the first UST investigation initiated in June 1997. NMED participated in this investigation as part of the GWP site Focused Site Inspection (in part by collecting additional samples for analysis of PCE).
April 1998	EPA issued a Superfund Site Strategy Recommendation for the Site that recommends that the NMED complete a Focused Site Inspection.
May 1998	The NMED sampled the Gas Card Site monitor well. PCE was detected for the first time in this monitor well at a concentration of 15.0 µg/L.
July 1999	NMED conducted a soil vapor survey at the DACTD maintenance facility as part of the Focused Site Inspection for the GWP site.
February and June 2000	NMED installed 10 monitoring wells in the vicinity of the Site to determine extent of contamination and to identify potential sources associated with the Site

Source: Reproduced from Table 2-1 of the Record of Decision (U.S. EPA, 2007).

Table 2. Summary of Investigation Activities
Page 2 of 2

Date	Event
June 6, 2000	PCE first detected in CLC Well No. 24, at a concentration of 0.90 µg/L (less than the MCL).
November 2000	EPA prepares the Hazard Ranking System (HRS) scoring documentation for the Site under CERCLA.
January 11, 2001	The Site is proposed for inclusion on the Superfund National Priorities List
March 21, 2001	A UST risk assessment investigation was conducted at the Circle K northwest of the GWP site. Because of the GWP site PCE detections in the vicinity, the Circle K monitor wells were sampled for PCE in addition to petroleum constituents; PCE is not detected in any of the samples
May 2001	The NMED DWB begins monthly sampling of PCE-affected CLC drinking water supply wells. Monthly sampling of the PCE-affected wells continued until July 2003.
June 14, 2001	The Site listing on the NPL becomes final.
September 2001	CLC Well No. 27 is removed from the drinking water supply distribution system due to increases in the PCE concentration (up to 4.90 µg/L at that time).
April 29, 2002	EPA initiates the first mobilization field work for the GWP Remedial Investigation (RI) process under Superfund.
June 2002	CLC begins pumping of CLC Well Nos. 18 and 27 to provide some measure of plume control with the goal of preventing further migration of PCE toward CLC Well Nos. 19 and 21
July 2002	CLC submits a blending plan to the NMED DWB for CLC Well No. 21. The plan is designed to maintain PCE concentrations in drinking water from the Upper Griggs Reservoir below drinking water standards.
September 24, 2002	NMED DWB approves the final blending plan.
February 2003	Field work for the first mobilization of the RI is completed.
October 2003	The NMED DWB begins quarterly sampling of PCE-affected CLC drinking water supply wells.
November 2003	EPA issues the report *Identification of PCE Release Areas in the Vicinity of the Griggs and Walnut Ground Water Plume* documenting the results of the first field mobilization.
January 2004	EPA performs comprehensive groundwater sampling event to document current condition and changes at the Site.
April 2005	A settlement agreement between the EPA, CLC, and Doña Ana County (DAC) is signed. A Technical Activities Work Group is formed between the EPA, CLC, DAC, and NMED to provide a forum for stakeholder input into the RI/FS process for the site.
July 2005	CLC Well No. 19 taken out of service due to mechanical problems.
July 21, 2005	The Technical Activities Work Group meets and finalizes the scope of the RI/FS for the site.
October 17, 2005	Field activities for second field mobilization of the RI begin.
December 27, 2005	2005 RI for the second field mobilization activities is completed.
November 21, 2005	2006 RI/FS completed and released.
December 4, 2006	Jan. 5 2007 Public comment period on proposed plan
December 7, 2006	Public meeting on proposed plan

Source: Reproduced from Table 2-1 of the Record of Decision (U.S. EPA, 2007).

By the time the RI report was finalized in 2005, groundwater samples had been collected from all of the groundwater monitoring wells at least twice. While these RI-related sampling activities were ongoing, the CLC was collecting and analyzing water samples from its city wells on a monthly basis. Figure 6, which presents time-series plots for PCE in supply wells CLC 18 and CLC 27, indicates a high level of variability of the measured PCE concentrations. Table 3 summarizes the PCE concentrations detected in supply wells CLC 18 and CLC 27; additional water quality results are included in Appendix A.

Table 3. Summary of PCE Concentrations in Supply Wells CLC 18 and CLC 27

Statistic	PCE Concentration (µg/L)	
	Well CLC 18	Well CLC 27
Maximum	50.2	7.8
Minimum	14.0	3.8
Average	32.2	5.2

Source: Summarized from Table A-2, Technical Memorandum, June 2006

As part of the ongoing negotiations between the JSP and EPA, it was agreed that the groundwater modeling for the site would be performed by JSAI, owing to their experience performing all water supply modeling for the CLC. The groundwater model prepared by JSAI was included as an appendix to the RI (CH2M HILL, 2006b).

Throughout the development of the RI and the subsequent FS, the JSP continued to raise the point to the EPA that the ultimate remedy for the site would likely not require extracting groundwater from the entire saturated thickness of the aquifer and that cleanup could be effected more expeditiously and economically by treating groundwater that was extracted from a smaller portion of the aquifer. EPA was receptive to this interpretation, but was unable to reconcile the FS with a lower pumping rate.

The Proposed Plan (U.S. EPA, 2006) and the ROD, issued by EPA on June 14, 2007 (U.S. EPA, 2007), set forth the selected remedy for the site, which involves actions to address contaminated groundwater and be protective of human health and the environment. Although the FS based its cost on an assumed pumping of the entire aquifer at a rate of approximately

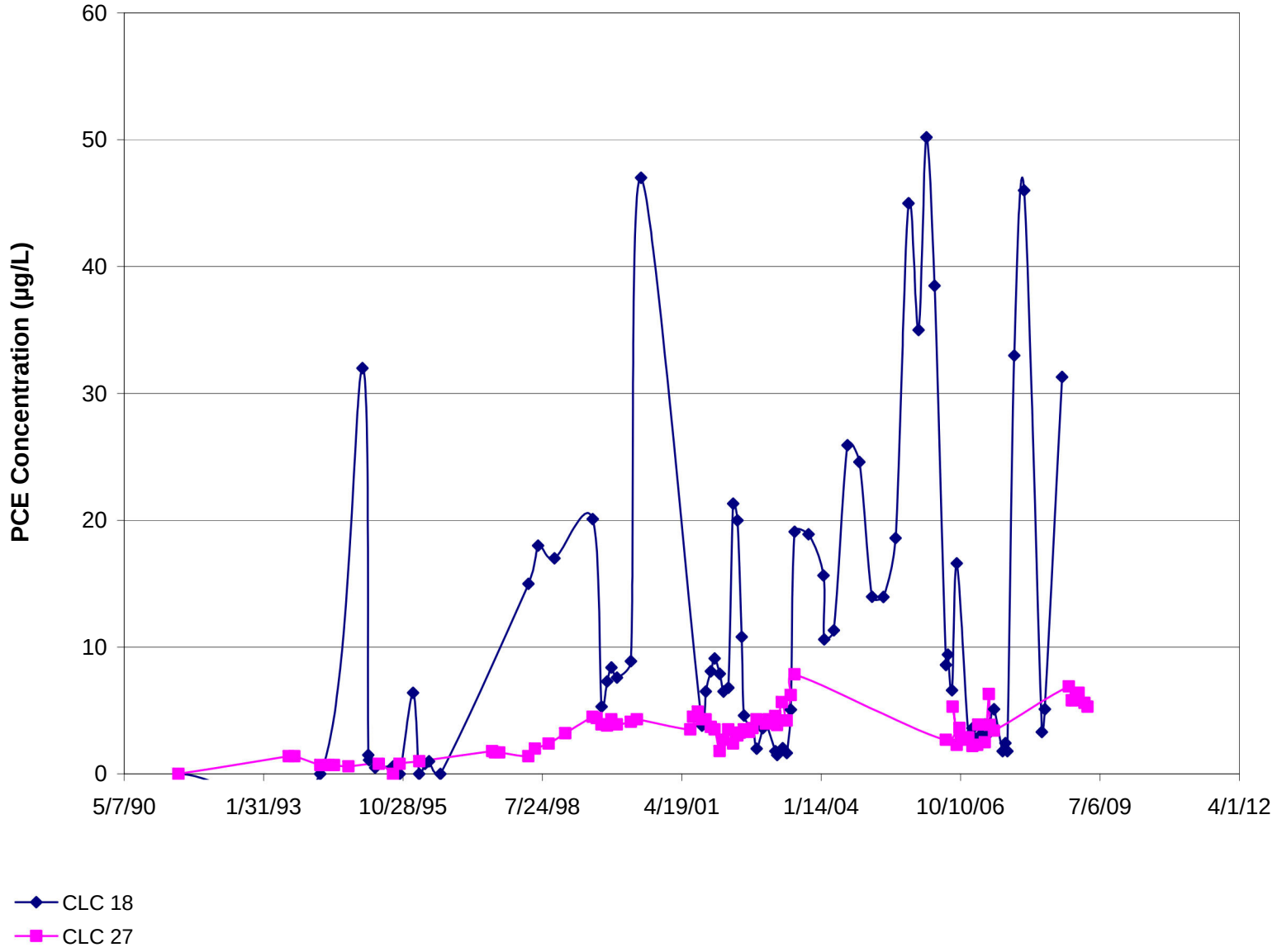


Figure 6

GRIGGS-WALNUT PLUME
SUPERFUND REMEDIATION PROJECT

Measured PCE Concentrations in Wells CLC 18 and CLC 27

Daniel B. Stephens & Associates, Inc.

3/11/10

1,050 gallons per minute (gpm) (essentially the design capacity for the two extraction wells, CLC 18 and 27), the ROD (U.S. EPA, 2007) stated that:

> Under this Selected Remedy, CLC municipal supply wells Nos. 18 and 27 will maximize their pumping capacity and flow rates, while remaining within their current design capacity. The ground water model was used to help determine the best way to optimize extraction of contaminated water and obtain plume containment. Targeted pumping will be used to extract ground water from CLC wells and will be modified most likely, by screening across the vertical layers of the aquifer that have the highest contaminant concentration.

Based on additional groundwater modeling performed by JSAI, an extraction rate of between 250 and 300 gpm was determined to be optimal (JSAI, 2009).

3.3 Condition of Facilities

The major existing system components and their construction properties to be used with the treatment system are presented in Table 4.

Table 4. Selected Facility Construction Properties

Component	Date Installed	Size	Length	Condition
Well CLC 18	September 1951	16-inch	NA	Moderate to heavy encrustation, partially collapsed
Well CLC 27	March 1971	14-inch	NA	Perforated interval too deep for plume capture, casing in poor condition
Upper Griggs Reservoir	June 1962	3 million gallon	NA	Serviceable
AC distribution line	November 1961	12-inch	1,400	Serviceable
AC transmission line	November 1985	24-inch	2,400	Serviceable

NA = Not applicable AC = Asbestos-cement

The existing reservoir and water lines shown in Figure 4 are in serviceable condition and are expected to remain serviceable for the near future. Relevant declarations and applications for CLC 18 and 27 are included in Appendix B. CLC 18 has moderate to heavy encrustations on

the casing and perforations, and at 545 feet below ground surface (bgs), the casing has collapsed and filled with sediment. The well casing in CLC 27 is in poor condition and is not screened over the ideal interval to optimize the extraction of contaminated groundwater (JSAI, 2009).

3.4 Financial Status of Any Existing Facilities

RUS guidance details the manner in which the financial value of a project is calculated. For the Griggs-Walnut project, the financial value that a project provides is calculated differently. Execution of this project is required under a Unilateral Administrative Order requiring that cleanup be performed by the JSP to ensure that drinking water being provided to the residents does not contain PCE above MCLs. Details of the CLC's financial status are provided in the City of Las Cruces Comprehensive Annual Financial Report (CAFR), dated June 30, 2009, a copy of which is provided in Appendix C. Note 10 (page 89) within the CAFR specifically addresses the CLC's plan to cover their obligation regarding the remediation, which is listed in the note as $6,890,106.

The information required by RUS Bulletin 1780-2 regarding the financial status of existing facilities is summarized in Table 5 and provided in Appendix C. Because DAC is a cost sharing partner, the *2009 DAC Financial Statements and Supplementary Information* is also included in Appendix C. However, DAC is excluded from Table 5 as they do not operate the water distribution system.

Table 5. RUS Required Information

RUS Bulletin 1780-2 Required Information	Location of Information in Appendix C
Current rate schedules	CLC Utilities Department Rates Summary
Annual operation and maintenance costs	CLC CAFR (p. 255)
Other capital improvement projects	CLC CAFR Notes 4 (pp. 67-71) and 16 (p. 97)
Tabulation of users by monthly usage category for the most recent fiscal year	CLC CAFR Note 7 (p. 83)
Status of existing debt and required reserve amounts	CLC CAFR Note 7 (pp. 75-85)

4. Need for Project

4.1 Health, Sanitation, and Security

The project is crucial to the overall protection of the CLC drinking water supply from impacts associated with exposure to PCE. EPA summarized the risks associated with exposure to PCE in its Proposed Plan (U.S. EPA, 2006):

> PCE is a chlorinated solvent that is often associated with dry cleaners or metal degreasing activities. If PCE is released to soil, it will evaporate into the atmosphere, but at higher concentrations, it will leach into the ground water. Human exposure to PCE can occur through inhalation of contaminated air and through ingestion of contaminated drinking water. When concentrations in air are high, such as in closed, poorly ventilated areas, single exposures can cause dizziness, headache, sleepiness, confusion, nausea, difficulty in speaking and walking, unconsciousness, or death. Skin and eye irritation can result from direct contact with PCE. Repeated or extended skin exposure can cause chemical burns. Ingestion of PCE at high concentrations generally causes symptoms similar to those from inhalation, but could lead to more severe nausea and vomiting reactions. Prolonged exposure to PCE can damage the central nervous system, cardiovascular and reproductive systems.

Because of the presence of PCE in water supply wells CLC 18, 19, 21, and 27, these wells have essentially been disconnected from the CLC water supply. This removal, in conjunction with the removal of other wells as a result of background concentrations of naturally occurring metals, has resulted in a decrease in the overall water supply, necessitating that the City change its groundwater pumping strategy to accommodate any shortfalls. Accordingly, the CLC and DAC, through the JSP, have developed a plan for a remedy that addresses the contaminated groundwater and is protective of human health and the environment.

4.2 System Operation and Maintenance

This treatment system will be maintained by the City of Las Cruces Utilities Department as part of the drinking water supply system. The technical capability and required certification (NMED Drinking Water Bureau WS4) for system operation and maintenance (O&M) exists within the

department, and it is anticipated that this facility will be maintained by a CLC employee. The O&M will consist of general upkeep and maintenance for the two extraction wells, maintenance of the treatment building and grounds, operation of the treatment train, and monitoring water quality for compliance with the MCL of 5 µg/L. Water sampling will require a certified water sample technician 2 (WST2), which the CLC employs.

4.3 Growth

The possibility of future expansion will be included in the design to accommodate future increases in groundwater pumping and to allow space for optional uranium removal. Analysis to date has determined that a pumping rate of 200 to 300 gallons per minute (gpm) will hydraulically contain the PCE plume; however, the current system will be sized to accommodate a total hydraulic flow of 500 gpm to allow for an increased treatment flow rate in the future, if determined to be necessary.

5. Alternatives Considered

As stated in Section 3.2, although the cost estimating used in preparing the FS (CH2M HILL 2006c) assumed a pumping rate of 1,050 gpm, the EPA recognized in the ROD (U.S. EPA, 2007) that the JSP intended to perform focused pumping in order to minimize treatment volumes while optimizing cleanup times. Based on solute transport modeling and hydrogeological analysis (JSAI, 2006, 2008b, 2009), the current sites of supply wells CLC 18 and CLC 27 are appropriate locations for extraction wells. Furthermore an extraction rate on the order of 250 gpm is appropriate (JSAI, 2009). This is consistent with the selected remedy set forth in the Proposed Plan (U.S. EPA, 2006) and the ROD (U.S. EPA, 2007).

The solute transport modeling performed for the Site used MODFLOW and related packages, including River and Drain, General Head Boundary, Well, and Recharge (JSAI, 2006), and was, in effect a telescoping down of a regional model for the site that was also prepared by JSAI. The solute transport model has been updated several times since the FS, as more data became available and as hydraulic gradients decreased as a result of other city wells being taken out of service. The most recent technical memorandum on the model (JSAI, 2009) stated:

> Model-simulated pumping from City Wells 18 and 27, at 100 to 150 gallons per minutes (gpm) each, results in PCE plume capture and containment. Model results indicate clean up will be achieved within20 years by pumping a total of 200 to 300 gpm.

Although the extraction scenario (i.e., which wells would be pumped) was set in the EPA ROD and Proposed Plan (U.S. EPA, 2007, 2006), the final treatment alternative was not determined. The possible treatment alternatives to be considered are:

- Alternative 1: Groundwater treatment at each wellhead
- Alternative 2: Groundwater treatment of both wells at one wellhead
- Alternative 3: Groundwater treatment of both wells at a centralized location

Each of the alternatives includes pumping the treated water into the potable distribution system, where it is blended with uncontaminated groundwater at the existing Upper Griggs Reservoir.

All alternatives will require the construction of new facilities, as there are no existing facilities in the area for treatment of the groundwater for PCE removal.

Existing well CLC 27 is located within a parking lot with insufficient space to construct either a single wellhead treatment facility (Alternative 1) or a larger facility where water from both facilities could be treated (Alternative 2) (Figure 3). Implementation of Alternative 3 would require the acquisition of new property in the vicinity of both the wells and reservoir. DAC owns sufficient property to implement Alternative 2 at the CLC 18 well location. Additionally, application of Alterative 2 at this location will result in the smallest amount of conveyance piping being required and will thus be the most cost-effective (especially when considering that no additional property will need to be purchased). Given these project constraints, the CLC 18 location is the most viable project location.

The following treatment process alternatives were evaluated for PCE removal at CLC 18:

- Air stripping
- Liquid-phase granular activated carbon (GAC) adsorption
- Advanced oxidation process (AOP)

The common components for each alternative technology include:

- New treatment facility at CLC 18
- New 8-inch pipeline from CLC 27 to the CLC 18 treatment facility
- Connection to the distribution system from the CLC 18 treatment facility

The technologies evaluated, along with the necessary facilities, are described in Sections 5.1 through 5.3.

5.1 Air Stripping

Air stripping has been used successfully in many applications to remove a volatile organic compound (VOC), such as PCE, from groundwater. The process operates by partitioning the

VOC from liquid to vapor phases through mass transfer processes governed by diffusion, and the efficiency of the process is greatly increased by increasing the surface area of the source water that is exposed to air. As codified in the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA 121(e) [42 USC 9621(e)]), an air permit will not be required, though the substantive requirements regarding emission rates must be met. Because of the low concentrations of PCE expected in the influent to be treated, these standards are unlikely to be exceeded, and though included in the cost estimate, carbon polishing is unlikely.

The Henry's Law constant for each VOC, a measure of the extent to which a compound will transfer from a liquid phase to a vapor phase, is used to evaluate whether air stripping will be effective. A higher Henry's Law constant indicates that a compound will more readily transfer to a vapor phase rather than remain in water. Generally, organic compounds with Henry's Law constants greater than 0.01 (unitless) are considered amenable to air stripping. Henry's constants generally vary by source and, for PCE at a temperature of 18°C (assumed groundwater temperature), range between 0.49 and 0.52 (unitless) (U.S. EPA, 2009a), indicating that PCE is a candidate for removal by air stripping.

A concern with most air stripping methods is fouling. Fouling can decrease the performance and efficiency of the air stripping process and can occur when metals are oxidized or scale is produced from hardness. When metals (e.g., iron and manganese) are oxidized, particulates can form that plug the process flow. This typically becomes a concern when iron and manganese concentrations exceed 30 milligrams per liter (mg/L).

Water quality data from May 2009 (Appendix A; Terracon, 2009) indicate that iron concentrations were highest in CLC 18 (0.4 mg/L) and below the laboratory detection limit in CLC 27. Manganese was highest in CLC 27 (0.037 mg/L) and below the laboratory detection limit in CLC 18 (Appendix A). Therefore, fouling of the process from metals oxidation is not expected to be a significant problem.

When hardness elements (e.g., calcium, magnesium, and other salts) precipitate out of solution, the scale products can obstruct the passage of air through the process. If this type of fouling

occurs, pretreatment methods can be used to minimize scale buildup. Available pretreatment methods include:

- Precipitate hardness elements out of solution and remove them prior to air stripping.
- Add an acid to suppress the pH prior to air stripping to prevent hardness elements from precipitating out of solution.
- Add sequestering agents prior to air stripping to prevent hardness elements from precipitating out of solution.

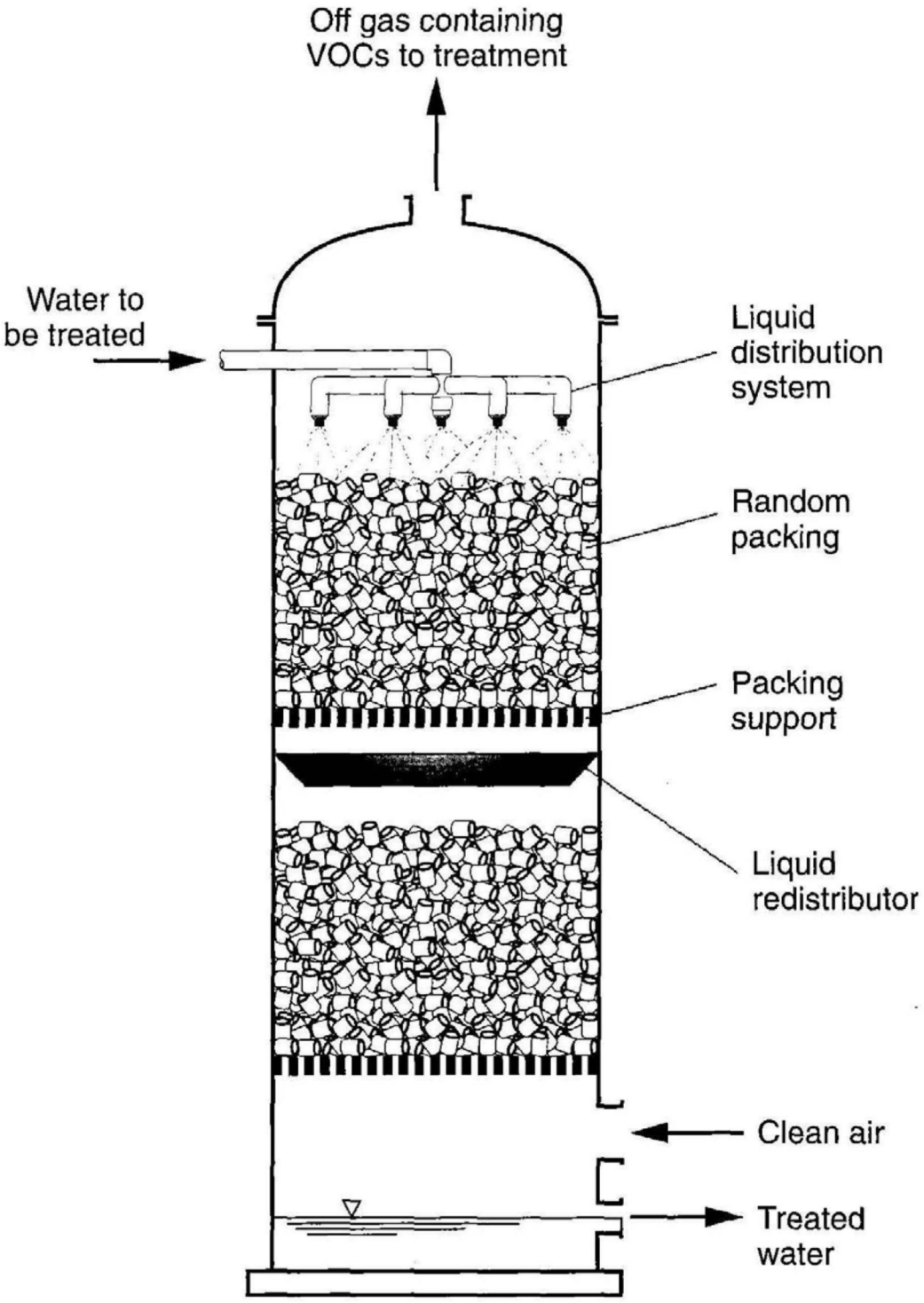
An alternative to using pretreatment methods to minimize scale buildup is to periodically clean the air stripper. However, some air stripping processes, such as low-profile air strippers with removable trays, are more easily cleaned than others. If post-treatment of the PCE is required after air stripping, a vapor-phase GAC adsorption system can be implemented to mitigate the potential for releasing PCE gas into the atmosphere.

Packed tower aeration (PTA) and low-profile tray aeration methods of air stripping were evaluated for PCE removal in this application and are discussed in Sections 5.1.1 and 5.1.2.

5.1.1 Packed Tower Aeration

PTA is listed as a best available technology (BAT) for PCE removal by the U.S. EPA (2009b). PTA operates by spraying source water through a spray nozzle located at the top of a tower that contains a specially designed packing material. As the water descends through the packing, air is forced up through the column, stripping off the volatile compounds. The packing within the tower breaks up the water droplets and increases the surface area of the source water that is exposed to air. The increased surface area increases the efficiency of contaminant mass (PCE) transfer by diffusion from the liquid phase to the vapor phase. A sump at the bottom of the tower collects the treated water. Figure 7 illustrates the PTA process.

The packing material of a PTA system can be difficult to clean if fouling occurs from oxidized metals or scaling. The packing is cleaned by pumping an acidic solution through the tower to wash the media. The spent acid solution must be handled and disposed of as a hazardous



Source: MWH, 2005, Figure 14-7

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Packed Tower Aeration Process

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Figure 7

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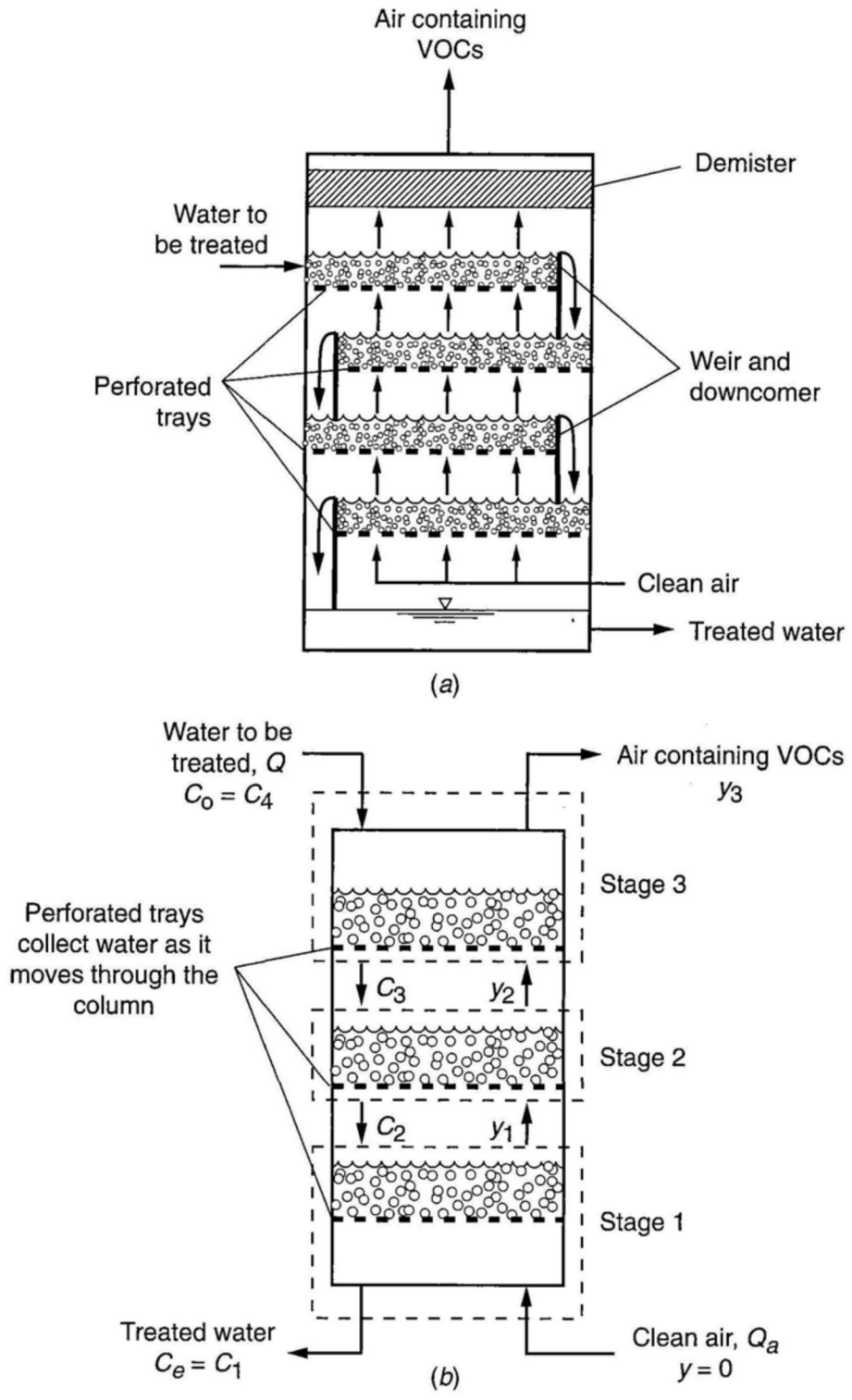
waste. If excessive fouling occurs, the packing may need to be removed manually and cleaned or replaced with new material. The towers of a PTA process, which generally range in diameter from 3 to 13 feet and in height from 10 to 40 feet, make this alternative more visible to the public than other air stripping methods, such as low-profile tray aeration. The excessive tower size would limit the viability of this treatment alternative if negative public feedback is received.

Relative to other more advanced air stripping treatment methods, such as low-profile tray aeration, PTA operates under the same principles, would require more resource-intensive installation and O&M, and could be an unattractive option to the public. Therefore, PTA was not considered for additional evaluation or compared with other viable treatment processes with respect to cost.

5.1.2 Low-Profile Tray Aeration

Low-profile tray aeration is a treatment process that is also effective at removing PCE from groundwater, potentially achieving removal rates in excess of 99 percent. Low-profile tray aeration operates by forcing counter-current air through horizontally extended trays to transfer VOCs, such as PCE, from the water to the air. Contaminated water is sprayed into an inlet chamber through a coarse mist spray nozzle at the top of the low-profile air stripping unit. The water flows over a distribution weir and horizontally along each tray at the same time that clean air is blown up through holes in each tray from the bottom of the unit. The air and water mixture forms a froth of bubbles, which increases surface area contact between the liquid and vapor phases, resulting in an increase in mass transfer of VOCs by diffusion. Figure 8 depicts the low-profile tray aeration process.

The stripped vapors flow out the top of the unit for discharge to the atmosphere or collection and additional treatment, depending on the air emission concentrations and local air permit requirements. The water flows down through the holes in the trays, where it is collected in a pump and pumped to a storage tank prior to conveyance to the distribution system. A certain contact or residence time is required to volatilize the VOC and varies according to the contaminant concentrations as well as process flow rates. Residence times are increased by either adding additional trays over which the contaminated water is run or increasing the size of the unit.



Source: MWH, 2005, Figure 14-6

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Low-Profile Tray Aeration Process

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Figure 8

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The trays of a tray aeration system are removable for cleaning if fouling occurs. The trays can be cleaned using a washing wand, pressure washer, or automated acid-wash system. Another alternative is to have spare trays that can be exchanged for used trays that require cleaning. The fouled trays can be cleaned by operations staff as time permits without extended system down times.

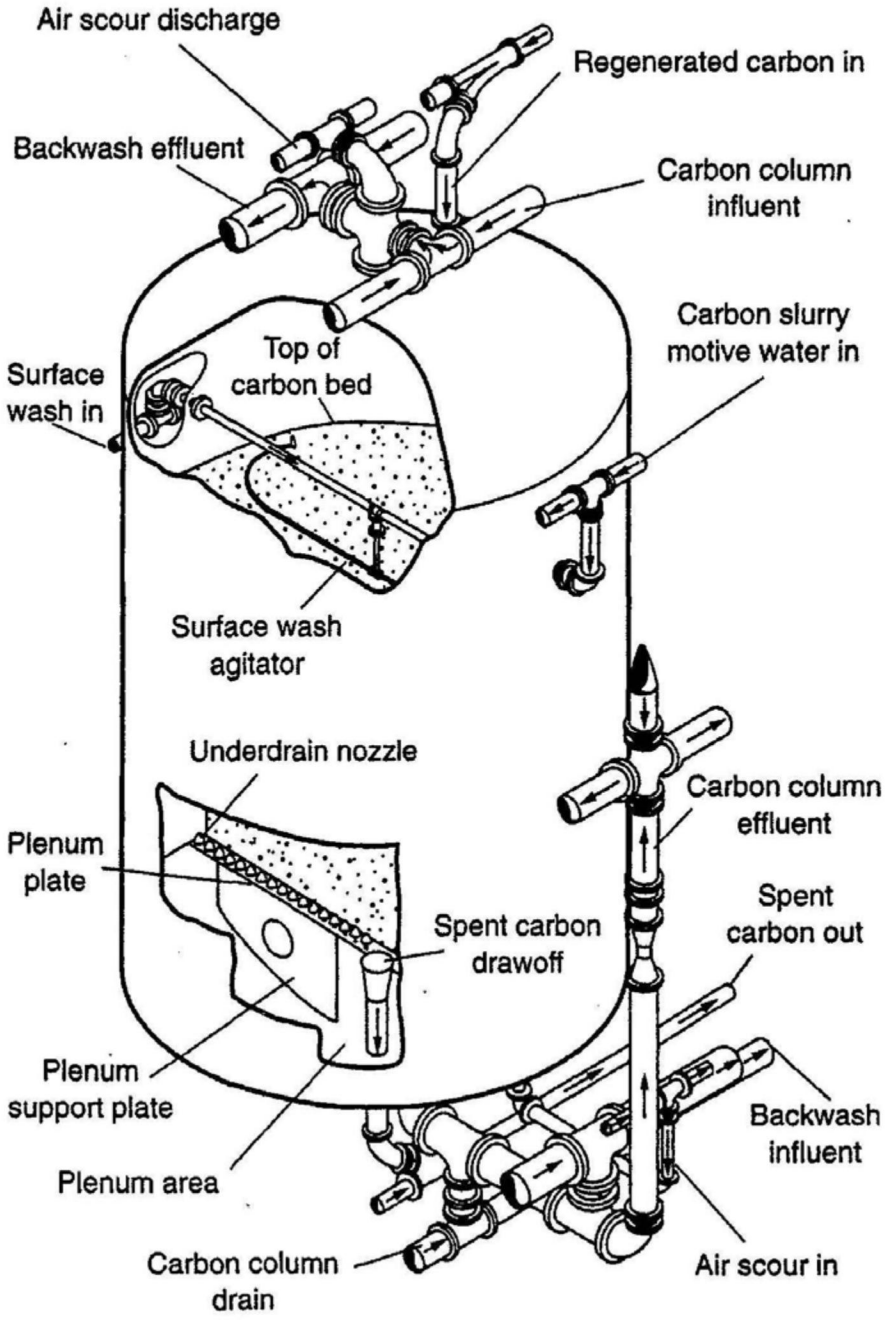
The tray aeration process has some advantages over other types of air strippers such as PTA, including:

- It has a lower profile than PTA.
- The process is simple and requires less maintenance.
- Packing is not required as in PTA.
- Noisy high-pressure blowers are not required.
- Fouling can be managed by maintaining and cleaning trays.

For these reasons, low-profile tray aeration was considered for additional evaluation and compared with other viable treatment processes with respect to cost.

5.2 Liquid-Phase GAC Adsorption

Liquid-phase GAC adsorption is a treatment process that can effectively remove PCE from groundwater and is listed by the U.S. EPA as a BAT for PCE removal (U.S. EPA, 2009b). Liquid-phase GAC adsorption operates by pumping groundwater through one or more vessels containing GAC media (Figure 9). The activated carbon attracts and adsorbs organic molecules, such as PCE, as well as certain metal and inorganic molecules. The dissolved PCE molecules adsorb onto the surfaces of the activated carbon due to the porosity and large internal surface area of the media. Water is passed through the vessels relatively quickly. When the concentration of PCE in the water exiting the vessels exceeds a certain level, the carbon must be replaced. Spent carbon can be regenerated in place, removed and regenerated at an off-site facility, or removed and disposed.



Source: MWH, 2005, Figure 15-23

GRIGGS-WALNUT PLUME
SUPERFUND REMEDIATION PROJECT

Liquid-Phase Granular Activated Carbon Adsorption Process

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Figure 9

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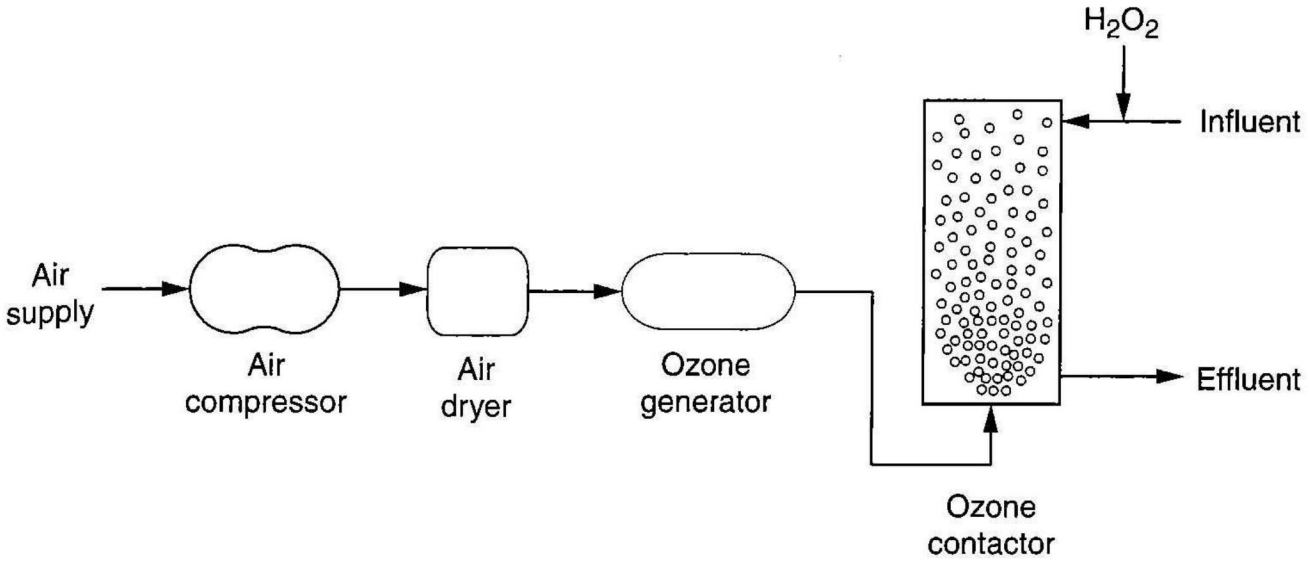
Liquid-phase GAC adsorption was considered for additional evaluation and compared with other viable treatment processes with respect to cost.

5.3 Advanced Oxidation Process

An AOP that uses ozone and hydrogen peroxide can effectively remove VOCs, including PCE, from groundwater. However, the process is more suited to treat contaminated water sources with recalcitrant contaminants that are difficult to remove. The AOP operates by mixing ozone (generated on-site using ozone generators) and hydrogen peroxide together in a reaction chamber to form hydroxyl radicals. The hydroxyl radical is a strong and short-lived oxidizing agent. The oxidizer is injected into the source water stream at numerous locations and PCE is oxidized. In this application, the most likely byproducts of PCE oxidation include chloride, carbon dioxide gas, and water. Figure 10 provides a schematic of an AOP system.

Unfortunately, ozone can react with other compounds in the source water to produce unwanted byproducts, including bromate, by reaction with natural organic matter and inorganic bromide. Bromate is classified as a "probable human carcinogen" (U.S. EPA, 1998), and its production from the AOP process must therefore be monitored to ensure that effluent concentrations remain below the MCL of 10 µg/L. Bromate formation is typically controlled by the amount and relative location of the ozone and peroxide injection in the reactor of the AOP process. Bromate formation can also be controlled by lowering the pH of the source water or by the addition of ammonia; however, pH depression would require additional on-site chemical usage, and some studies do not show a significant reduction in bromate formation following ammonia addition (MWH, 2005).

Nevertheless, an AOP is a potentially viable method for removing PCE from the groundwater supply. For this reason, AOP was considered for additional evaluation and compared with other viable treatment processes with respect to cost.



Source: MWH, 2005, Figure 8-10

Figure 10

GRIGGS-WALNUT PLUME
SUPERFUND REMEDIATION PROJECT
Advanced Oxidation Process

6. PCE Residuals Management

Numerous federal and state regulations govern the disposal of wastes containing PCE. It is important to understand these regulations to properly classify and dispose of PCE wastes in order to minimize danger to public health and safety. The PCE wastes generated from this application are likely to be one or more of the following:

- Contaminated air from an air stripping process, such as low-profile tray aeration
- Contaminated GAC from a vapor-phase GAC adsorption process
- Contaminated GAC from a liquid-phase GAC adsorption process

Concentrations of contaminants in emissions must meet various federal and state regulations, and a solid waste containing PCE must meet federal and state solid waste and hazardous waste disposal standards. The standards and requirements for each of these waste streams are presented in Sections 6.1 and 6.2.

6.1 Air Emissions

Air stripping processes, such as low-profile tray aeration, remove dissolved PCE from source water by mass transfer through diffusion processes from the liquid to the vapor phase. Air contaminated with PCE can be discharged to the atmosphere if it meets the criteria of certain federal and state regulations. If the contaminated air does not meet these regulations, additional treatment, such as vapor-phase GAC adsorption, may be required.

The NMED Air Quality Bureau (AQB) is responsible for authorizing and permitting the emission of regulated air pollutants from a source that is either newly constructed or modified. NMED regulates air quality permits for constructed or modified sources under 20.2.72.200(A) NMAC. This regulation requires a permit or a notice of intent for any source that emits greater than 10 pounds per hour and 10 tons per year of any regulated contaminant.

Because the Griggs and Walnut Plume is a Superfund Site, however, a permit with the NMED AQB is not required, although permitted emission standards must be met. In order to receive a No Permit Required (NPR) designation, typically emissions must be below both of these thresholds and a letter must be written to the AQB providing details of the application and estimated pollutant production. The calculated maximum emission rates for this project of 0.013 pounds per hour and 0.05 tons per year (Appendix D) qualify the project for NPR designation.

6.2 Vapor-Phase GAC Adsorption

If treatment of the air stream is required, vapor-phase GAC adsorption is a treatment process that can effectively remove PCE from air after a stripping process. The process is listed by the U.S. EPA as a BAT for PCE removal from air (U.S. EPA, 2009b). This process may be required, either by the NMED AQB or the CLC, for post-treatment of the PCE once it is removed from the source water. Vapor-phase GAC adsorption operates by passing contaminated air through one or more vessels containing GAC media. The carbon activation process, generally a thermal process, results in small porous particles with large internal surface area. Organic molecules, such as PCE, adsorb onto the surfaces of the activated carbon.

When the concentration of PCE in the vapor exiting the vessels exceeds a pre-determined level, the carbon must be replaced. Spent carbon can be regenerated in place, removed and regenerated at an off-site facility, or removed and disposed.

Vapor-phase GAC adsorption does not require additional evaluation because it is the preferred method for removing PCE from air. While either the NMED or CLC could require this additional treatment, neither entity is anticipated to request it because the calculated emissions (Appendix D) are an order of magnitude lower than the AQB permit standards. If at some point during the project the emissions exceed NMED standards, GAC adsorption will need to be incorporated.

6.3 Solid Waste Disposal

Determination of whether the solid waste produced in this application would be classified as hazardous waste would govern whether GAC media contaminated with PCE can be disposed of in a municipal solid waste or hazardous waste facility. NMED establishes regulations for hazardous waste management under 20.4.1 NMAC. This regulation adopts the U.S. EPA regulations of 40 CFR 260 through 268. PCE is listed as a hazardous waste in 40 CFR 261; however, the solid waste produced in this application will have both solid waste and hazardous waste components. Therefore, it is likely that the toxicity characteristic leaching procedure (TCLP) test, developed by the U.S. EPA, would be required to determine the toxicity characteristic of the solid waste as defined in 40 CFR 261.24. The waste exhibits the characteristic of toxicity if this testing procedure indicates that the solid waste has a PCE concentration greater than 0.7 mg/L. Once the waste classification is determined, the GAC contaminated with PCE can be disposed of at an authorized solid waste or a hazardous waste facility. Federal and state regulations involving disposal and transportation of such waste must be identified and followed.

Whether the CLC will own the GAC (if it is used) or work with a supplier that would provide the unused GAC and manage the spent GAC has not been determined. A GAC supplier tests the media prior to disposal to determine if it is a hazardous waste and also to determine if the GAC can be reactivated for other uses. GAC suppliers do not generally reactivate media used for drinking water treatment, due to the presence of trace amounts of contaminants, but instead recommend replacing spent media with new GAC media. Using a GAC supplier would minimize efforts by the City to determine waste classification and meet waste disposal and transport regulations.

7. Selection of a Recommended Alternative

Various treatment alternatives were evaluated to determine the viability of each technology for removing PCE from the selected groundwater wells. The alternatives included:

- Alternative 1: Low-profile tray aeration air stripping, with or without an acid-based pre-treatment for the source water stream
- Alternative 2: Liquid-phase GAC adsorption
- Alternative 3: Advanced oxidation process (AOP)

The evaluation was based on both monetary and non-monetary criteria and included:

- Cost comparison of PCE treatment alternatives
- Ease of operation
- PCE removal efficiency and risk to potable water supply
- Sustainability of disposal method
- Implementability

For each alternative, each of the monetary and non-monetary criteria was given a rating from 1 to 4, with 4 being the best. In addition, each criterion was weighted from 1 to 5 according to its importance relative to the other criteria, with 5 being the most important criterion to the project. The rationale for the weighting of the criteria is provided in Table 6.

After each criterion was rated and multiplied by the weighting factor, the resulting values were summed for each of the alternatives. The results of the evaluation are presented in Table 7; Sections 7.1 through 7.5 discuss the details of each criterion with respect to each alternative.

Table 6. Rationale for Criteria Weighting

Evaluation Criterion	Assigned Weight	Rationale
Cost	5	Limited available resources make cost an important factor
Ease of Operation	5	Ease of operation will require less operator time, significantly decreasing future O&M costs
PCE removal efficiency	4	The highest removal rate is important due to the end placement of the treated water into the drinking water distribution system.
Sustainability of disposal method	4	The cost and environmental impact of residuals is an important factor over the life of the treatment system.
Implementability	3	The ease of implementation is an important factor in construction costs.

Table 7. Results of Alternatives Evaluation

Criterion	Weighting Factor (1 to 5)	Alternative 1: Low-Profile Tray Aeration				Alternative 2 Liquid GAC		Alternative 3: AOP	
		With Acid		Without Acid					
		Rating	Score [a]	Rating	Score [a]	Rating	Score [a]	Rating	Score [a]
Cost comparison of PCE treatment alternatives	5	2	10	4	20	4	20	3	15
Ease of operation	5	3	15	4	20	3	15	2	10
PCE removal efficiency	4	4	16	4	16	3	12	3	12
Sustainability of disposal method	4	3	12	3	12	2	8	4	16
Implementability	3	3	9	3	9	2	6	2	6
Total score			62		77		61		59

[a] Rating times the weighting factor

7.1 Cost Comparison of PCE Treatment Alternatives (Weight 5)

The cost analysis for these alternatives is for comparison purposes only and is not intended to reflect a true construction cost estimate. Appendix E provides a detailed cost analysis for the various alternatives; Table 8 summarizes the findings.

Table 8. Cost Comparison of Treatment Technology Alternatives

Alternative	Treatment Type	Comparative Costs (million $)				Annual Cost of Water [b] ($/1,000 gal)
		Construction	O&M		Total Present Worth	
			Annual	Present Worth [a]		
1	Low-profile tray aeration					
	With Acid	5.91	0.60	8.98	14.89	3.33
	Without Acid	4.75	0.40	5.98	10.73	2.40
2	Liquid-Phase GAC	5.28	0.37	5.48	10.77	2.41
3	AOP	6.38	0.44	6.63	13.01	2.91

[a] Present worth analysis conducted using a 2.9% interest rate and a life cycle of 20 years, in accordance with page 6 of Bulletin 1780-2 from the United States Department of Agriculture Rural Utility Service regarding Preliminary Engineering Reports for Water Facilities.

[b] Annual cost of water assumes a 20-year life cycle, 85% up-time running at 500 gpm.

The electrical power requirements for each alternative were considered for this analysis and are included in the O&M cost. Electrical power requirements are generally the highest for the AOP technology (Alternative 3), due to ozone generation equipment required. The next highest is aeration, due to blower requirements; the lowest electrical costs are associated with the GAC (Alternative 2).

A total comparative present worth for each alternative was evaluated, including both capital costs required to install each alternative and O&M costs for a period of 20 years. These costs were then translated to a cost per 1,000 gallons for treatment. Higher rankings were assigned to lower cost-per-gallon technologies. Based on the total comparative present worth for each alternative (Table 8), a rating of 4 was given to Alternative 2 (liquid GAC treatment) and a rating of 3 was given to Alternative 3 (AOP). Alternative 1, low-profile tray aeration with and without acid-based pre-treatment, was given ratings of 2 and 4, respectively.

7.2 Ease of Operation (Weight 5)

The factors used to define the ease of operation are:

- The number of operators required to operate the system on a daily basis

- The number of operators needed to perform periodic maintenance
- The frequency of periodic maintenance
- The technical knowledge level required to operate the system
- The number, type, and hazards of ancillary equipment or chemicals

The ratings based on these factors are as follows:

- The AOP requires the highest operator technical knowledge level, and the hazards associated with ancillary equipment and chemicals are greater; thus this alternative was assigned a rating of 2.

- Liquid GAC (Alternative 2) also requires a high operator technical knowledge level and requires frequent periodic maintenance, including additional plumbing, pumps, and tanks for backwash cycles; therefore, it was assigned a rating of 3.

- Trays used for low-profile tray aeration (Alternative 1) can be removed, generally by a single operator standing on the floor, and cleaned using a washing wand or pressure washer. This technology generally requires the least periodic maintenance; however, chemicals required for the acid-based pre-treatment require assignment of a lower rating. Alternative 1, with and without acid-based pre-treatment, was assigned ratings of 3 and 4, respectively.

7.3 PCE Removal Efficiency and Risk to Potable Water Supply (Weight 4)

All three alternatives can theoretically remove greater than 99 percent of the VOCs from the water; however, the highest removal rates will be accomplished with low-profile tray aeration (Alternative 1) and the GAC treatment system (Alternative 2). These two technologies can typically achieve concentrations below detection limits for highly volatile contaminants such as PCE. The AOP may not achieve these lower concentrations in finished water. Low-profile tray aeration has the lowest risk of discharging contaminated water to the potable distribution system. Contaminant breakthrough could occur in the GAC, which would not result in an

automatic treatment system shutdown based on controls, but could theoretically result in the discharge of PCE in the finished water. If bromide is present in the groundwater, AOP could discharge bromate, an oxidation byproduct. Therefore, Alternative 1, low-profile tray aeration both with and without acid-based pre-treatment, was assigned a rating of 4; Alternatives 2 and 3, GAC and AOP respectively, were assigned a rating of 3.

7.4 Sustainability of Disposal Method (Weight 4)

The AOP technology (Alternative 3) does not result in the generation of residuals or waste streams that will require treatment or disposal. Low-profile tray aeration, Alternative 1, may require a GAC system to polish the air stream to remove VOCs in excess of NMED standards, and PCE could be emitted above or below standards regardless. Based on a toxicity analysis, the liquid GAC system, Alternative 2, will require disposal of the spent GAC to either a municipal solid waste or hazardous waste landfill. Because no waste stream is generated, Alternative 3 (AOP) was assigned a rating of 4. Alternative 1 (low-profile tray aeration, both with and without acid-based pre-treatment) was assigned a rating of 3, and Alternative 2 (GAC) was assigned a rating of 2 due to the larger volume of materials requiring treatment in addition to the higher associated costs.

7.5 Implementability (Weight 3)

This criterion considers the difficulty of construction, the amount of peripheral equipment needed for the treatment system (pumps, controls, chemical storage, tanks, etc.), the time needed for construction, and any special equipment required for installation.

All alternatives will require the construction/installation of a treatment building for the system, influent and effluent equalization tanks, and transfer pumps to and from the tanks. Alternative 2, liquid GAC treatment, will require the greatest amount of tanks and equipment to be installed due to the width and number of GAC vessels that will likely be required. Also, the complexity of plumbing required for backwashing or placing each vessel in and out of service will be greater for this alternative. Low-profile tray aeration (Alternative 1) will require that two skids be installed for redundancy and future capacity. The AOP (Alternative 3) will require only one skid,

but will have the most complex controls and number of control points. The AOP will also require the longest startup period to obtain the optimum removal rates through the system. The construction time will be about the same for each of the three alternatives. Based on these points, low-profile tray aeration (Alternative 1) will have the least amount of plumbing and equipment and is given a rating of 3. GAC (Alternative 2) and AOP (Alternative 3) are each given a rating of 2.

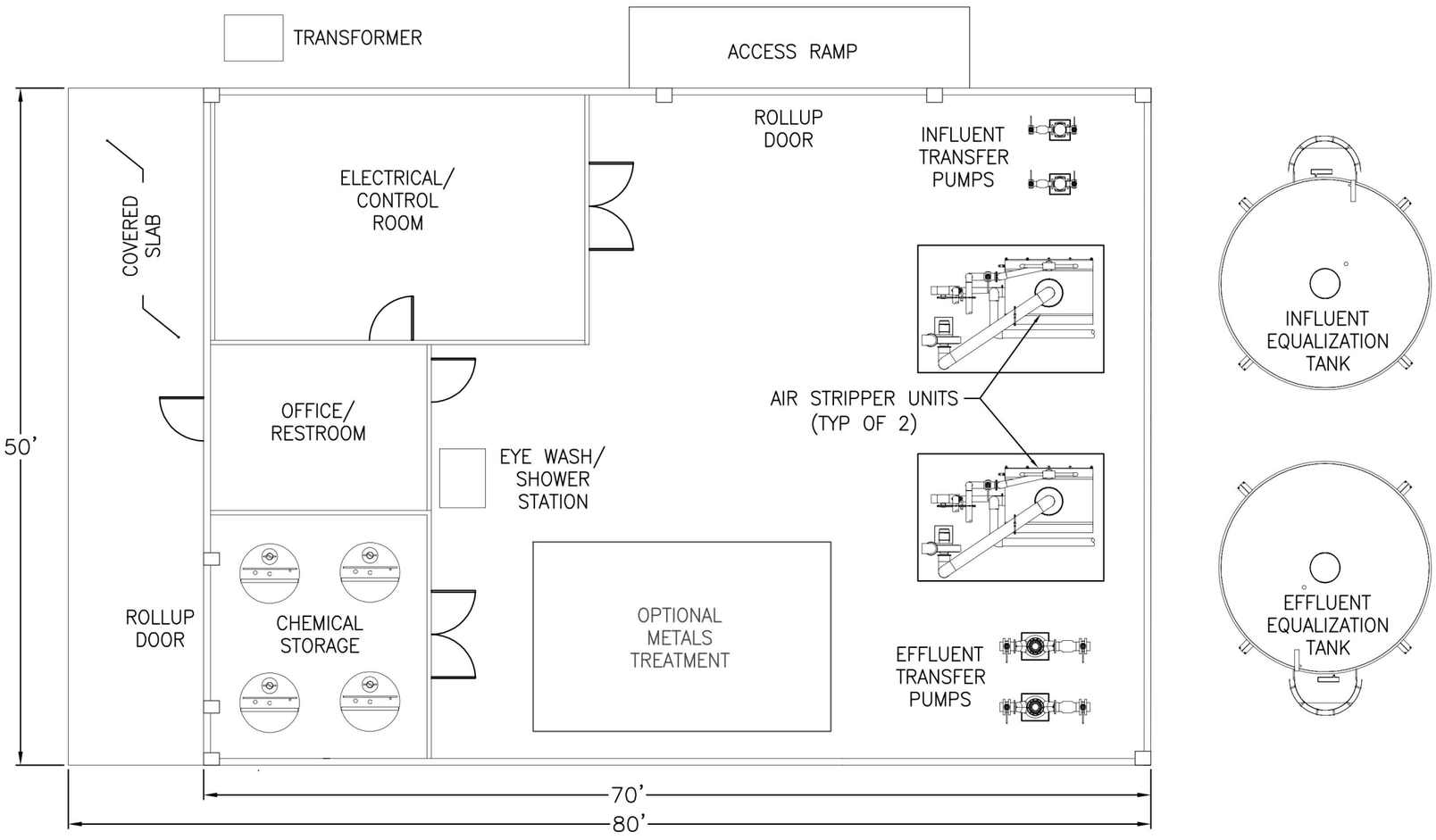
8. Proposed Project (Recommended Alternative)

Based on the evaluations above, the recommended alternative for removing PCE from the source water is Alternative 1, which consists of construction of a centralized, low-profile tray aeration system at the site of existing CLC 18. Water from supply wells CLC 18 and CLC 27 will initially be pumped to an influent equalization tank through new 8-inch PVC water lines. Transfer pumps will process water through the low-profile tray aeration units to an effluent equalization tank. The system will accommodate a total hydraulic flow of 500 gpm, greater than the initial combined total flow from the two extraction supply wells of 200 to 300 gpm

A proposed treatment facility layout based on the recommended alternative (shown on Figure 11) includes the general locations for basic required equipment, including low-profile tray aeration units, equalization tanks, transfer pumps, chemical storage, a room for electrical components and controls, an office and restroom, and additional space for optional metals treatment. Additionally, disinfection of the process stream will be performed prior to conveyance to the drinking water system, according to standard practices of the CLC Utilities Department. Based on preliminary engineering design estimates, equipment specifications for a subset of required equipment include:

- Two 250-gpm low-profile tray aeration units
- Two 25-horsepower (hp) blowers
- One 5- to 10-hp duplex influent pump skid
- One 25-hp duplex effluent pump skid
- Two 20,000-gallon bolted steel equalization tanks

Estimates for the total project capital and O&M costs are provided in Appendix E. None of the equipment listed above has special power requirements. At a minimum, optional metals treatment would require additional storage vessels, backwash water pumps and storage tanks, and chemical storage tanks.



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Daniel B. Stephens & Associates, Inc.
1/24/2010 JN ES09.0306

GRIGGS–WALNUT PLUME
SUPERFUND REMEDIATION PROJECT
Preliminary Building Layout

Figure 11

9. Conclusions and Recommendations

The conclusions and recommendations of this PER are as follows:

- Low-profile tray aeration provides a proven, cost-effective, reliable, low-risk treatment alternative, with relatively easy maintenance and low waste generation, and is the recommended treatment technology to be employed.

- The treatment plant should be located near existing well CLC 18 because of its location near one of the extraction wells and available space for the plant without purchasing additional property.

- CLC 27 should be plumbed to this location with a new 8-inch pipeline.

- The treatment plant effluent should be tied in to the existing distribution system at the site of existing well CLC 18 to convey the treated and disinfected groundwater to the Upper Griggs Reservoir for blending and distribution to the drinking water system.

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Appendix A

Results of Water Quality Analyses

Analyte	Units	GWMW01-Port 1 GWMW01-1-070512-S28	GWMW01-Port 2 GWMW01-2-070512-S29	GWMW01-Port 3 GWMW01-3-070512-S30	GWMW01-Port 4 GWMW01-4-070512-S31	GWMW01-Port 5 GWMW1-5-070511-023	GWMW01-Port 6 GWMW1-6-070511-024	GWMW01-Port 7 GWMW1-7-070511-025	GWMW03-Port 1 GWMW03-1-070510-016
Chloride	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sulfate	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volatile Organics									
Acetone	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Acrolein	mg/l	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	<0.0010	<0.0010	**0.0017**	**0.0014**	**0.0012**	**0.0030**	**0.0046**	<0.0010
Bromobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	**0.0011**	**0.0015**	<0.0010
trans-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methylene Chloride	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Naphthalene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	**0.019**	**0.0087**	<0.0010	<0.0010	**0.0026**	**0.0027**	**0.0035**	**0.0016**
Toluene	mg/l	<0.0050	<0.0050	**0.0052**	<0.0050	<0.0050	<0.0050	**0.0058**	**0.011**
1,2,3-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	<0.0010	**0.0032**	**0.0015**	<0.0010	<0.0010	<0.0010	**0.0011**	<0.0010
Trichlorofluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Total Uranium	pCi/l**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Uranium	ug/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Uranium results reported assuming the activity of natural U=6.77 x 10-7 Ci/gm N/A-Not Analyzed

Analyte	Units	GWMW03-Port 2 GWMW03-2-070510-017	GWMW03-Port 3 GWMW03-3-070510-018	GWMW06-Port 1 GWMW6-1-070510-019	GWMW06-Port 2 GWMW6-2-070510-020	GWMW09-Port 1 GWMW09-1-070514-S32	GWMW09-Port 2 GWMW09-2-070514-S33	GWMW09-Port 3 GWMW09-3-070514-S34	GWMW09-Port 4 GWMW09-4-070514-S35
Chloride	mg/l	N/A	N/A	N/A	N/A	**220**	**150**	**190**	**260**
Sulfate	mg/l	N/A	N/A	N/A	N/A	**300**	**160**	**220**	**250**
Volatile Organics									
Acetone	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	**0.064**	<0.050	<0.050
Acrolein	mg/l	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	**0.0050**	**0.0060**	**0.0085**	**0.0038**
Bromobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	<0.010	<0.010	<0.010	**0.021**	<0.010	<0.010	<0.010	<0.010
Methylene Chloride	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	**0.0021**	<0.0010	<0.0010
Naphthalene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	**0.0012**	<0.0010	**0.011**	<0.0010	**0.011**	<0.0010	**0.0084**	**0.017**
Toluene	mg/l	**0.013**	**0.014**	**0.0076**	**0.022**	**0.080**	**0.11**	**0.091**	**0.051**
1,2,3-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	**0.0011**	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	**0.0010**	**0.0011**
Trichlorofluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Total Uranium	pCi/l**	N/A	N/A	N/A	N/A	**2.6**	<0.5	**1.6**	**3.9**
Total Uranium	ug/l	N/A	N/A	N/A	N/A	**3.9**	<0.7	**2.3**	**5.8**

Analyte	Units	GWMW09-Port 5 GWMW09-5-070514-S36	GWMW09-Port 6 GWMW09-6-070514-S37	GWMW09-Port 7 GWMW09-7-070514-S38	GWMW10-Port 1 GWMW10-1-070515-S39	GWMW10-Port 2 GWMW10-2-070515-S40	GWMW10-Port 3 GWMW10-3-070515-S41	GWMW10-Port 4 GWMW10-4-070515-S42	GWMW10-Port 5 GWMW10-5-070516-S43
Chloride	mg/l	**200**	**160**	N/A	**240**	**200**	**200**	**210**	**180**
Sulfate	mg/l	**340**	**140**	**42**	**370**	**260**	**330**	**310**	**250**
Volatile Organics									
Acetone	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Acrolein	mg/l	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	**0.0025**	**0.0012**	**0.0011**	<0.0010	**0.0013**	<0.0010	**0.0014**	**0.0027**
Bromobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methylene Chloride	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Naphthalene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	**0.015**	<0.0010	<0.0010	**0.050**	**0.033**	**0.062**	**0.017**	<0.0010
Toluene	mg/l	**0.058**	**0.027**	**0.030**	<0.0050	**0.0082**	<0.0050	**0.014**	**0.018**
1,2,3-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	<0.0010	<0.0010	<0.0010	**0.0010**	**0.0022**	**0.0015**	<0.0010	<0.0010
Trichlorofluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Total Uranium	pCi/l**	<0.5	<0.5	<0.5	**4.7**	**0.7**	**10**	<0.5	<0.5
Total Uranium	ug/l	<0.7	<0.7	<0.7	**6.9**	**1.0**	**15**	<0.7	<0.7

Analyte	Units	GWMW10-Port 6 GWMW10-6-070516-S44	GWMW10-Port 7 GWMW10-7-070516-S45	GWMW10-Port 7-DUP GWMW10-DUP-070516-D4	GWMW11-D-Deep GWMW11-D-070512-S27	GWMW11-I-Intermediate GWMW11-I-07-05-08S12	GWMW11-S-Shallow GWMW11-S-07-05-07S06	GWMW11-S-Equipment Blank GWMW11-S-07-05-07R05	GWMW15-Deep GWMW15-D-070511-021
Chloride	mg/l	**130**	**62**	**140**	**58**	**150**	**190**	N/A	**49**
Sulfate	mg/l	**210**	**37**	**230**	**47**	**180**	**280**	N/A	**65**
Volatile Organics									
Acetone	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Acrolein	mg/l	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	**0.0023**	**0.0018**	**0.0012**	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methylene Chloride	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Naphthalene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	**0.0010**	<0.0010	<0.0010
Toluene	mg/l	**0.015**	**0.016**	**0.011**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2,3-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichlorofluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Total Uranium	pCi/l**	<0.5	<0.5	<0.5	**2.2**	**21**	**20**	**N/A**	N/A
Total Uranium	ug/l	<0.7	<0.7	<0.7	**3.3**	**31**	**29**	**N/A**	N/A

Analyte	Units	GWMW15-Deep GWMW15D-070523-S50	GWMW15-I-Intermediate GWMW15-I-070511-022	GWMW15-Shallow GWMW15-070509-14	GWMW15-Shallow GWMW1-5-070511-023	GWMW15-Field Blank GWMW15-070509-Q15	GWMW15-S-Field Blank GWMW15S-070523-Q48	GWMW15-I-Resample GWMW15I-070523-S49	GWMW15-S-Resample GWMW15S-070523-S47
Chloride	mg/l	N/A	**120**	**180**	N/A	**180**	N/A	N/A	N/A
Sulfate	mg/l	N/A	**140**	**230**	N/A	**250**	N/A	N/A	N/A
Volatile Organics									
Acetone	mg/l	N/A	<0.050	<0.050	<0.050	<0.050	N/A	N/A	N/A
Acrolein	mg/l	N/A	<0.50	<0.50	<0.50	<0.50	N/A	N/A	N/A
Acrylonitrile	mg/l	N/A	<0.010	<0.010	<0.010	<0.010	N/A	N/A	N/A
Benzene	mg/l	N/A	<0.0010	<0.0010	**0.0012**	<0.0010	N/A	N/A	N/A
Bromobenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Bromodichloromethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Bromoform	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Bromomethane	mg/l	N/A	<0.0050	<0.0050	<0.0050	<0.0050	N/A	N/A	N/A
n-Butylbenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
sec-Butylbenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
tert-Butylebenze	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Carbon tetrachloride	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Chlorobenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Chlorodibromomethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Chloroethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
2-Chloroethyl vinyl ether	mg/l	N/A	<0.050	<0.050	<0.050	<0.050	N/A	N/A	N/A
Chloroform	mg/l	N/A	<0.0050	<0.0050	<0.0050	<0.0050	N/A	N/A	N/A
Chloromethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
2-Chlorotoluene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
4-Chlorotoluene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,2-Dibromo-3-Chloropropane	mg/l	N/A	<0.0050	<0.0050	<0.0050	<0.0050	N/A	N/A	N/A
1,2-Dibromoethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Dibromomethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,2-Dichlorobenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,3-Dichlorobenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,4-Dichlorobenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Dichlorodifluoromethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,1-Dichloroethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,2-Dichloroethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,1-Dichloroethene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
cis-1,2-Dichloroethene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
trans-1,2-Dichloroethene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,2-Dichloroporpane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,1-Dichloropropene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,3-Dichloropropane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
cis-1,3-Dichloropropene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
trans-1,3-Dichloropropene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
2,2-Dichloropropane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Di-isopropyl ether	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Ethylbenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Hexachlorobutadiene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Isopropylbenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
p-Isopropyltoluene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
2-Butanone (MEK)	mg/l	N/A	<0.010	<0.010	<0.010	<0.010	N/A	N/A	N/A
Methylene Chloride	mg/l	N/A	<0.0050	<0.0050	<0.0050	<0.0050	N/A	N/A	N/A
4-Methyl-2pentanone (MIBK)	mg/l	N/A	<0.010	<0.010	<0.010	<0.010	N/A	N/A	N/A
Methyl tert-butyl ether	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Naphthalene	mg/l	N/A	<0.0050	<0.0050	<0.0050	<0.0050	N/A	N/A	N/A
n-Propylbenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Styrene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,1,1,2-Tetrachloroethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,1,2,2,-Tetrachloroethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Tetrachloroethene	mg/l	N/A	<0.0010	**0.0088**	**0.0026**	**0.0086**	N/A	N/A	N/A
Toluene	mg/l	N/A	<0.0050	<0.0050	<0.0050	<0.0050	N/A	N/A	N/A
1,2,3-Trichlorobenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,2,4-Trichlorobenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,1,1,-Trichloroethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,1,2-Trichloroethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Trichloroethene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Trichlorofluoromethane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,2,3-Trichloropropane	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,2,4-Trimethylbenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,2,3-Trimethylbenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
1,3,5-Trimethylbenzene	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Vinyl chloride	mg/l	N/A	<0.0010	<0.0010	<0.0010	<0.0010	N/A	N/A	N/A
Xylenes, Total	mg/l	N/A	<0.0030	<0.0030	<0.0030	<0.0030	N/A	N/A	N/A
Total Uranium	pCi/l**	**4.0**	N/A	N/A	N/A	N/A	**12**	**17**	**13**
Total Uranium	ug/l	**5.9**	N/A	N/A	N/A	N/A	**17**	**25**	**19**

Analyte	Units	MS-SF2-Field Blank MW-SF2-07-05-04-R03	MW-SF1 MW-SF1-070507-007	MW-SF2-Field Blank MW-SF2-07-05-04-S04	MW-SF3 MW-SF3-07-05-08-S08	MW-SF7 MW-SF7-07-05-08-S09	MW-SF8-07-05-08-S10 MW-SF8-07-05-08-S10	MW-SF9 MW-SF9-070508-S11	Trip Blank 05/14/07	Trip Blank 05/16/07
Chloride	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sulfate	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volatile Organics										
Acetone	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Acrolein	mg/l	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methylene Chloride	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Naphthalene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	<0.0010	**0.023**	**0.014**	**0.017**	**0.0045**	**0.0090**	<0.0010	<0.0010	<0.0010
Toluene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2,3-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichlorofluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Total Uranium	pCi/l**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Uranium	ug/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 4: RESULTS OF CHEMICAL ANALYSES FOR GROUNDWATER

Analyte	Units	CLC Well 18 CLC18-036	CLC Well 27 CLC27-035	GWMW03-Port 1 GWMW03-1-090424-014	GWMW03-Port 2 GWMW03-2-090424-015	GWMW03-Port 3 GWMW03-3-090424-016	GWMW03-Port 5 GWMW03-5-090424-018	GWMW03-Port 6 GWMW03-6-090424-019	GWMW06-Port 1 GWMW6-1-090423-008	GWMW06-Port 2 GWMW6-2-090423-009	GWMW06-Port 4 GWMW6-4-090423-011
Chloride	mg/l	**240**	**120**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sulfate	mg/l	**380**	**160**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alkalinity	mg/l	**320**	**160**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dissolved Solids	mg/l	**1300**	**600**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Arsenic	mg/l	<0.020	<0.020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calcium	mg/l	**190.0**	**77.0**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Iron	mg/l	0.4	<0.10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Magnesium	mg/l	**44.0**	**25.0**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manganese	mg/l	<0.01	**0.037**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Potassium	mg/l	**10.0**	**7.8**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Silicon	mg/l	**15.0**	**11.0**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sodium	mg/l	**160.0**	**74.0**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volatile Organics											
Acetone	mg/l	N/A	N/A	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Acrolein	mg/l	N/A	N/A	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	N/A	N/A	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	N/A	N/A	<0.0010	<0.0010	**0.001**	**0.0052**	**0.0032**	<0.0010	<0.0010	**0.0013**
Bromobenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	N/A	N/A	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chloroethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	N/A	N/A	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	N/A	N/A	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	N/A	N/A	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,2-Dichloroethene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	N/A	N/A	<0.010	<0.010	<0.010	<0.010	<0.010	**0.013**	**0.029**	<0.010
Methylene Chloride	mg/l	N/A	N/A	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	N/A	N/A	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Naphthalene	mg/l	N/A	N/A	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	N/A	N/A	**0.0016**	<0.0010	<0.0010	<0.0010	<0.0010	**0.0036**	<0.0010	<0.0010
Toluene	mg/l	N/A	N/A	**0.0068**	<0.0050	**0.012**	**0.025**	**0.020**	<0.0010	**0.018**	**0.017**
1,2,3-Trichlorobenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichlorofluoromethane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	N/A	N/A	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	N/A	N/A	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Surrogate Recovery											
Toluene-d8		N/A	N/A	**97.5**	**93.6**	**92.8**	**93.1**	**93**	**93**	**97.1**	**96.7**
Dibromofluoromethane		N/A	N/A	**89.3**	**100.0**	**101.0**	**98.6**	**102.0**	**102.0**	**87.7**	**81.2**
4-Bromofluorobenzene		N/A	N/A	**108.0**	**98.0**	**104.0**	**102.0**	**102.0**	**102.0**	**106.0**	**109.0**
Total Uranium	pCi/l**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Uranium	ug/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sample Date		5/8/2009	5/8/2009	4/24/2009	4/24/2009	4/24/2009	4/24/2009	4/24/2009	4/24/2009	4/23/2009	4/23/2009

**Uranium results reported assuming the activity of natural U=6.77 x 10-7 Ci/gm

TABLE 4: RESULTS OF CHEMICAL ANALYSES FOR GROUNDWATER

Analyte	Units	GWMW06-Port 5 GWMW6-5-090423-012	GWMW06-Port 6 GWMW6-6-090423-013	GWMW09-Port 1 GWMW09-1-090422-001	GWMW09-Port 2 GWMW09-2-090422-002	GWMW09-Port 3 GWMW09-3-090422-003	GWMW09-Port 4 GWMW09-4-090422-004	GWMW09-Port 5 GWMW09-5-090422-005	GWMW09-Port 6 GWMW09-6-090422-006	GWMW09-Port 7 GWMW09-7-09422-007
Chloride	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sulfate	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alkalinity	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dissolved Solids	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Arsenic	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calcium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Iron	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Magnesium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manganese	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Potassium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Silicon	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sodium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volatile Organics										
Acetone	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Acrolein	mg/l	<0.50	<0.50	<0.50	<0.050	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	<0.0010	**0.0010**	**0.0020**	**0.0045**	**0.0081**	**0.0032**	**0.0037**	**0.0013**	**0.0029**
Bromobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methylene Chloride	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	<0.010	<0.010	**0.013**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Naphthalene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	<0.0010	<0.0010	<0.0010	**0.013**	**0.0091**	**0.029**	**0.020**	<0.0010	<0.0010
Toluene	mg/l	<0.0050	**0.014**	**0.013**	**0.057**	**0.062**	**0.034**	**0.046**	**0.026**	**0.038**
1,2,3-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	**0.0020**	**0.0017**	**0.0019**	<0.0010	<0.0010
Trichlorofluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Surrogate Recovery										
Toluene-d8		**96.6**	**96.7**	**99.6**	**98.0**	**99.1**	**99.8**	**99.9**	**99.2**	**99.2**
Dibromofluoromethane		**81.5**	**86.4**	**99.0**	**101.0**	**98.0**	**99.6**	**98.00**	**96.3**	**96.3**
4-Bromofluorobenzene		**109.0**	**108.0**	**105.0**	**105.0**	**104.0**	**108.0**	**106.00**	**102.0**	**102.0**
Total Uranium	pCi/l**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Uranium	ug/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sample Date		4/23/2009	4/23/2009	4/22/2009	4/22/2009	4/22/2009	4/22/2009	4/22/2009	4/22/2009	4/22/2009

TABLE 4: RESULTS OF CHEMICAL ANALYSES FOR GROUNDWATER

Analyte	Units	GWMW10-Port 1 GWMW10-1-090427-020	GWMW10-Port 2 GWMW10-2-090427-021	GWMW10-Port 3 GWMW10-3-090427-022	GWMW10-Port 4 GWMW10-4-090427-023	GWMW10-Port 5 GWMW10-5-090427-024	GWMW10-Port 6 GWMW10-6-090427-025	GWMW10-Port 7 GWMW10-7-090427-026	GWM11-D-Deep GWM11-D-090504-030	GWMW11-EB GWMW11-EB-090429-Q027
Chloride	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sulfate	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alkalinity	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dissolved Solids	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Arsenic	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calcium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Iron	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Magnesium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manganese	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Potassium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Silicon	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sodium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volatile Organics										
Acetone	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Acrolein	mg/l	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	**0.0010**
Chloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methylene Chloride	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Naphthalene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	**0.031**	**0.036**	**0.046**	**0.015**	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Toluene	mg/l	<0.0050	**0.0065**	<0.0050	**0.0089**	**0.012**	**0.01**	**0.011**	<0.0050	<0.0050
1,2,3-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	<0.0010	**0.0016**	**0.0010**	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichlorofluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Surrogate Recovery										
Toluene-d8		**99.2**	**99.8**	**98.3**	**99.5**	**99.6**	**100.0**	**98**	**101.0**	**100.0**
Dibromofluoromethane		**104.0**	**104.0**	**104.0**	**102.0**	**102.0**	**104.0**	**103.0**	**107.0**	**104.0**
4-Bromofluorobenzene		**103.0**	**106.0**	**105.0**	**106.0**	**104.0**	**105.0**	**105.0**	**10.0**	**102.0**
Total Uranium	pCi/l**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Uranium	ug/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sample Date		4/27/2009	4/27/2009	4/27/2009	4/27/2009	4/27/2009	4/27/2009	4/27/2009	5/4/2009	4/29/2009

TABLE 4: RESULTS OF CHEMICAL ANALYSES FOR GROUNDWATER

Analyte	Units	GWMW11-I-Intermediate GWMW11-I-090501-029	GWM11-S-Shallow GWM11-S-090430-028	GWM15-Deep GWM15-D-09-05-07-034	GWM15-EB GWM15-EB090506-032	GWM15-Shallow GWM15-S-090505-031	GWM15-T GWM15-T-090506-033	GWM15-D GWM15-Duplicate	Trip Blank 04/22/09	Trip Blank 05/04/09
Chloride	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sulfate	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alkalinity	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dissolved Solids	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Arsenic	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calcium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Iron	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Magnesium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manganese	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Potassium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Silicon	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sodium	mg/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volatile Organics										
Acetone	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Acrolein	mg/l	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50
Acrylonitrile	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Benzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromodichloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromoform	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Bromomethane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
sec-Butylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
tert-Butylebenze	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Carbon tetrachloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chlorodibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Chloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chloroethyl vinyl ether	mg/l	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
Chloroform	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
Chloromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
4-Chlorotoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dibromo-3-Chloropropane	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2-Dibromoethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dibromomethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,4-Dichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Dichlorodifluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,2-Dichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2-Dichloroporpane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
cis-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
trans-1,3-Dichloropropene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2,2-Dichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Di-isopropyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Ethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Hexachlorobutadiene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Isopropylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
p-Isopropyltoluene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
2-Butanone (MEK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methylene Chloride	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
4-Methyl-2pentanone (MIBK)	mg/l	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
Methyl tert-butyl ether	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Naphthalene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
n-Propylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Styrene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,2-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2,2,-Tetrachloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloro-1,2,2,-trifluoro	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Tetrachloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	**0.0026**	<0.0010	<0.0010	<0.0010	<0.0010
Toluene	mg/l	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050
1,2,3-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trichlorobenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,1,-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,1,2-Trichloroethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichloroethene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Trichlorofluoromethane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trichloropropane	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,4-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,2,3-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
1,3,5-Trimethylbenzene	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Vinyl chloride	mg/l	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010
Xylenes, Total	mg/l	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030	<0.0030
Surrogate Recovery										
Toluene-d8		**98.4**	**99.7**	**101.0**	**101.0**	**102.0**	**102.0**	**101.0**	**91.4**	**101.0**
Dibromofluoromethane		**105.0**	**103.0**	**106.0**	**102.0**	**105.0**	**104.0**	**104.0**	**106.0**	**100.0**
4-Bromofluorobenzene		**103.0**	**101.0**	**101.0**	**99.8**	**102.0**	**101.0**	**101.0**	**94.5**	**101.0**
Total Uranium	pCi/l**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Uranium	ug/l	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sample Date		5/1/2009	4/30/2009	5/7/2009	5/6/2009	5/5/2009	5/6/2009	5/7/2009	4/22/2009	5/4/2009

Appendix B

City of Las Cruces Well Information

Revised May 1993

IMPORTANT — READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM.

Declaration of Owner of Underground Water Right

Lower Rio Grande Underground Water
BASIN NAME

Declaration No. LRG 430-S-5 (Second Amended) Date received

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LAS CRUCES, NEW MEXICO

STATEMENT

1. Name of Declarant City of Las Cruces

Mailing Address Post Office Drawer 20000, Las Cruces 88001

County of Dona Ana, State of New Mexico

2. Source of water supply shallow water aquifer
(artesian or shallow water aquifer)

3. Describe well location under one of the following subheadings:

a. ___ ¼ SW ¼ SE ¼ of Sec. 8 Twp. 23S Rge. 2E N.M.P.M., in Dona Ana County, as projected.

b. Tract No. ___ of Map No. ___ of the ___.

c. X = 342,890 feet, Y = 479,000 feet, N.M. Coordinate System Central Zone in the Dona Ana Bend Colony Grant.

On land owned by Earl Stull, Jr.

4. Description of well: date drilled July, 1960 driller Morrison Bros. depth 572 feet.

outside diameter of casing 16 inches; original capacity 1600 gal. per min.; present capacity 900 gal. per min.; pumping lift 308 feet; static water level 205 feet ~~(above)~~ (below) land surface;

make and type of pump Layne & Bowler Vertiline Pump, 14-Stage Vertical Turbine

make, type, horsepower, etc., of power plant General Electric, Type K, 200 hp., 1770 rpm.

Fractional or percentage interest claimed in well 100%

5. Quantity of water appropriated and beneficially used 1546 acre-feet per annum
(acre feet per acre) (acre feet per annum)
for municipal water supply purposes.

6. Acreage actually irrigated 0 acres, located and described as follows (describe only lands actually irrigated):

Subdivision	Sec.	Twp.	Range	Acres Irrigated	Owner

(Note: location of well and acreage actually irrigated must be shown on plat on reverse side.)

OFFICE OF STATE ENGINEER SANTA FE, NEW MEXICO '97 AUG 5 PM 4 35

7. Water was first applied to beneficial use October, 1960 and since that time
month day year
has been used fully and continuously on all of the above described lands or for the above described purposes except as follows: Water from this well was first applied to beneficial use approximately October, 1960. Las Cruces will present its claims for a priority date with its Statement of Claims in the pending adjudication No. CV96-888, 3rd Judicial District, at the appropriate time. See attached.

8. Additional statements or explanations

Well is known as the City of Las Cruces Well No. 18, located approximately 750 feet west of Walnut Street and 430 feet north of Griggs. Well property is being leased from Earl Stull, Jr. Lease time period is 99 years from 1960.

I, Robert J. Monday being first duly sworn upon my oath, depose and say that the above is a full and complete statement prepared in accordance with the instructions on the reverse side of this form and submitted in evidence of ownership of a valid underground water right, that I have carefully read each and all of the items contained therein and that the same are true to the best of my knowledge and belief.

City of Las Cruces, declarant.

by: Robert J. Monday

Subscribed and sworn to before me this 23rd day of July A.D. 1997

My commission expires April 8, 1999 N. Kathryn Brannan Notary Public

LAS CRUCES
Second Amended Declaration Attachment - August 5, 1997

Well No.	Capacity-Gpm	60% of Capacity-Acre Feet Per Annum	Fully Developed Application to Beneficial Use - Acre Feet Per Annum
430	730	705	
430-S	530	512	
430-S-2	1060	1024	
430-S-3	1000	966	
430-S-4	1600	1546	
430-S-5	1600	1546	
430-S-6	1000	966	
430-S-7	960	927	
430-S-8	1200	1159	
430-S-9	900	869	
430-S-10	800	773	
430-S-11	850	821	
430-S-12	900	869	
430-S-13	900	869	
430-S-14	1200	1159	
430-S-15	1200	1159	
430-S-16	1100	1063	
430-S-17	1200	1159	
430-S-18	1150	1111	
430-S-19	700	676	
430-S-20	600	580	
LRG-2036	300		43.5
LRG-2036-S	1000		75.0
LRG-2060	Unknown		12.0
LRG-449	66		21.0
LRG-430-S-25	1000	600	
LRG-517	500	300	
LRG-517-S	300	180	
LRG-5933			686
LRG-5933-S			
		21,539	837.5

The City's total declared water right from river-connected pre-basin wells is a right to deplete 21,539 acre feet per annum for municipal purposes. The right is calculated on an annual pumping rate of 60%, subject to proof of a higher rate. During the year preceding September 11, 1980, when the lower Rio Grande Basin

was declared, the City diverted 12,433 acre feet, with a net depletive effect on the river of 6,216.5 acre feet. During 1996, the City diverted 19,043.81 acre feet, with a net depletive effect on the river of 9,521.9 acre feet.

The City's total diversion right, based on depletions from its existing wellfield, its applications to divert from the Jornada del Muerto and the West Mesa, and further depletions from river-connected wells may be calculated, approximately, as follows:

Supply Source	Diversion	Ultimate Depletion	Return Flows	Net Depletion
Existing Wells	21,539	21,539	10,769.5	-10,769.5
Jornada	14,000	1,000	7,000	+ 6,000
West Mesa	8,000	8,000	4,000	- 4,000
Connected Wells	25,539	25,539	12,769.5	-12,769.5
	69,078	56,078	34,539	-21,539

Assuming the City's right to deplete the river is developed from the existing and planned sources of supply, the total diversion will be 69,078 acre-feet.

4-01207 $5.00

REVISED FEBRUARY 1969

(EXECUTE IN TRIPLICATE ACCOMPANIED BY ~~$1.00~~ $5.00 FILING FEE)

APPLICATION FOR PERMIT TO REPAIR OR DEEPEN WELL

1. Name of Water Right Owner City of Las Cruces File No. LRG-430-S-5 (CLC Well 18)
   Mailing address P.O. Drawer CLC
   City and State Las Cruces, NM 88004

2. Describe well location under one of the following subheadings:

   a. ____ ¼ SW ¼ SE ¼ of Sec. 8 Twp. 23S Rge. 2E N. M. P. M. in Dona Ana County.

   b. Tract No. ____ of Map No. ____ of the ____ District.

   c. Lot No. ____ of Block No. ____ of the ____ Subdivision, of record in ____ County.

3. Source of supply Shallow
   (State whether artesian or non-artesian)

4. Right was acquired for Municipal Use purposes.

5. Type of repair contemplated: a. ☐ Clean out well to original depth b. ☐ Deepen well
   from ____ to ____ feet c. ☒ Other See note in item 7

6. Name of driller, if known: ____

7. Additional statements or explanations: The following rehabilitation was performed to the well:

   1) Run television camera to find condition of well
   2) Sonar jetted the well
   3) Brushing and bailing operations
   4) Run television camera for second time
   5) Found holes on casing and screen which were repaired by patching one 4-foot patch on casing, one 12-foot patch on screen and another 4-foot patch on screen.
   6) Clean well and run television camera for third time.
   7) Equip well with new pump

'95 FEB 14 AM 10 35
RECEIVED
STATE ENGINEER OFFICE
LAS CRUCES, NEW MEXICO

I, Jerry Leyendecker affirm that the foregoing statements are true to the best of my knowledge and belief and that development shall not commence until approval of the permit has been obtained.

City of Las Cruces, Applicant

By: Jerry Leyendecker Date: 1/2/95

ACTION OF STATE ENGINEER

This application is approved for the work indicated, subject to all general conditions and to the specific conditions numbered ____ on the reverse side hereof. This permit will automatically expire unless work specified is completed and the well record filed on or before January 31, 1996.

State Engineer

By: J. B. Nixon
J. B. Nixon, Supervisor, District 4

Date: February 15, 1995

FILE: LRG-430-S-5

4-01059 $25.00

Revised December 1971

TRN 162031

IMPORTANT—READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM

Application for Permit to Change Location of Well

Not Used

Date Received November 23, 1994 File No. LRG-430-S-5 (CLC No. 18)

1. Name of Water Right Owner City of Las Cruces
   Street or Post Office Address P.O. Drawer CLC
   City and State Las Cruces, NM Zip Code 88005

2. Source of water supply Shallow (artesian or shallow water aquifer), located in Lower Rio Grande (name of underground basin).

3. Well from which rights are to be severed:
   (a) Well is in the ___ ¼ SW ¼ SE ¼, Section 8 Township 23 S Range 2E N.M.P.M., or Tract No. ___ of Map No. ___ of the ___.
   (b) Is well to be plugged Yes ; If not, state for what use retained ___.

4. Application is made to change location of well for the following reasons (If well is to be used for only a part of original right describe that part by legal description under item number 6): Well No. 18 was drilled in 1960 and needs replacement. Present site not usable because of wellhead protection criteria.

5. Well to which transfer is to be made: 475,321N, 1,480,646E N.M.P.C.
   (a) Located in the SW ¼ NW ¼ SW ¼, Section 17 Township 22S Range 2E N.M.P.M., or Tract No. ___ of Map No. ___ of the ___ on land owned by City of Las Cruces.
   (b) Quantity of water to be appropriated 1546 acre feet applied to N/A acres of land; if not for irrigation, specify purpose Municipal/Industrial.
   (c) If existing well, give File No. LRG-430-S-5.
   (d) If a new well, give name of driller Guffey Drilling.
   (e) Outside diameter of casing 16 inches; Approximate depth to be drilled ≤1000 feet.

6. Additional statements or explanations Test hole will be drilled to approx. 1000 feet. Final production well depth dependent on test hole results. The 1546 acre-feet per annum is to be part of the water right of 21,869 acre-feet of water per annum claimed by the City of Las Cruces.

I, Jerry Leyendecker, affirm that the foregoing statements are true to the best of my knowledge and belief and that I am the Agent (sole, partial, agent for, etc.) owner and holder of said water right.

City of Las Cruces, Applicant

By: [signature].

ACTION OF STATE ENGINEER

After notice pursuant to statute and by authority vested in me, this application is approved provided it is not exercised to the impairment of any others having existing rights; further provided that all rules and regulations of the State Engineer pertaining to the drilling of ___ wells be complied with; and further subject to the following conditions: ___

Proof of completion of well shall be filed on or before ___ 197___

Witness my hand and seal this ___ day of ___, A.D., 197___

Eluid Martinez, State Engineer

By: ___ File No. ___

Revised December 1975

IMPORTANT — READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM.

Declaration of Owner of Underground Water Right

TRN 161757

LOWER RIO GRANDE UNDERGROUND WATER
BASIN NAME

Declaration No. LRG 430-S-5 Amended Date received June 23, 1983

STATE ENGINEER
SANTA FE, N. M.

'83 JUN 23 PM 4 39

STATEMENT

1. Name of Declarant CITY OF LAS CRUCES
   Mailing Address P. O. Drawer CLC Las Cruces
   County of Dona Ana, State of New Mexico 88001
2. Source of water supply shallow water aquifer
   (artesian or shallow water aquifer)
3. Describe well location under one of the following subheadings:
   a. ____ ¼ SW ¼ SE ¼ of Sec. 8 Twp. 23S Rge. 2E N.M.P.M., in Dona Ana County, as projected.
   b. Tract No. ____ of Map No. ____ of the ____
   c. X = 342,890 feet, Y = 479,000 feet, N. M. Coordinate System Central Zone in the Dona Ana Bend Colony Grant.
   On land owned by Earl Stull, Jr.
4. Description of well: date drilled July, 1960 driller Morrison Bros. depth 572 feet. outside diameter of casing 16 inches; original capacity 1600 gal. per min.; present capacity 900 gal. per min.; pumping lift 308 feet; static water level 205 feet (~~XXXX~~) (below) land surface; make and type of pump Layne & Bowler Vertiline Pump, 14-Stage Vertical Turbine make, type, horsepower, etc., of power plant General Electric, Type K, 200 hp., 1770 rpm. Fractitional or percentage interest claimed in well 100%
5. Quantity of water appropriated and beneficially used 1546 acre-feet per annum
   (acre feet per acre) (acre feet per annum)
   for municipal water supply purposes.
6. Acreage actually irrigated 0 acres, located and described as follows (describe only lands actually irrigated):

Subdivision	Sec.	Twp.	Range	Acres Irrigated	Owner

(Note: location of well and acreage actually irrigated must be shown on plat on reverse side.)

7. Water was first applied to beneficial use October, 1960 and since that time
   month day year
   has been used fully and continuously on all of the above described lands or for the above described purposes except as follows: See attached.
8. Additional statements or explanations Well is known as the City of Las Cruces Well No. 18, located approximately 750 feet west of Walnut Street and 430 feet north of Griggs. Well property is being leased from Earl Stull, Jr. Lease time period is 99 years from 1960.

I, CRAIG ANDREWS being first duly sworn upon my oath, depose and say that the above is a full and complete statement prepared in accordance with the instructions on the reverse side of this form and submitted in evidence of ownership of a valid underground water right, that I have carefully read each and all of the items contained therein and that the same are true to the best of my knowledge and belief.

CITY OF LAS CRUCES, declarant.

by: Craig Andrews

Subscribed and sworn to before me this 22nd day of June, A.D. 19 83

My commission expires 2-3-85 Carolyn J. Duncan Notary Public

Declaration Attachment ıne 23, 1983

Well No.	Capacity-Gpm	60% of Capacity-Acre feet per annum	Fully Developed Application to Beneficial Use - Acre Feet Per Annum
430	730	705	
430-S	530	512	
430-S-2	1060	1024	
430-S-3	1000	966	
430-S-4	1600	1546	
430-S-5	1600	1546	
430-S-6	1000	966	
430-S-7	960	927	
430-S-8	1200	1159	
430-S-9	900	869	
430-S-10	800	773	
430-S-11	850	821	
430-S-12	900	869	
430-S-13	900	869	
430-S-14	1200	1159	
430-S-15	1200	1159	
430-S-16	1100	1063	
430-S-17	1200	1159	
430-S-18	1150	1111	
430-S-19	700	676	
430-S-20	600	580	
430-X	460	444	
LRG-2036	300		67.7
2036-S	1000		"
2036-S-2	Unknown		"
LRG 2060	Unknown		12
LRG-449	66		21
LRG-447	1000	966	
		21,869	100.7

STATE ENGINEER
SANTA FE, N. M.
'83 JUN 23 PM 4 40

The City's total declared water right is a right to divert 21,969.7 acre-feet per annum for municipal purposes. In 1982 the City pumped its wells at the rate of 13,138 acre-feet. During the year preceeding September 11, 1980, when the Lower Rio Grande Basin was declared, the City pumped 12,433 acre-feet. The difference between 12,433 acre-feet and 21,969.7 acre-feet is the difference between actual application to beneficial use as of September 11, 1980 and the previously planned and established production capacity of the City's water system.

Revised December 1975

IMPORTANT — READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM.

91148 D - $1.00

FILED

Declaration of Owner of Underground Water Right

APR 6 1981
4:15 PM
STATE ENGINEER FIELD OFFICE
Las Cruces N. M.

LOWER RIO GRANDE UNDERGROUND WATER
BASIN NAME

Declaration No. LRG 448 Amended (489-S-S) Date received April 6, 1981

STATEMENT

1. Name of Declarant CITY OF LAS CRUCES
   Mailing Address P. O. Drawer CLC Las Cruces
   County of Dona Ana, State of New Mexico 88001
2. Source of water supply shallow water aquifer
   (artesian or shallow water aquifer)
3. Describe well location under one of the following subheadings:
   a. ____ ¼ SW ¼ SE ¼ of Sec. 8 Twp. 23S Rge. 2E N.M.P.M., in Dona Ana County, as projected.
   b. Tract No. ____ of Map No. ____ of the ____
   c. X = 342,890 feet, Y = 479,000 feet, N. M. Coordinate System Central Zone in the Dona Ana Bend Colony Grant.
   On land owned by Earl Stull, Jr.
4. Description of well: date drilled July, 1960 driller Morrison Bros. depth 572 feet. outside diameter of casing 16 inches; original capacity unkn gal. per min.; present capacity 900 gal. per min.; pumping lift 308 feet; static water level 205 feet (~~above~~) (below) land surface; make and type of pump Layne & Bowler Vertiline Pump, 14-Stage Vertical Turbine make, type, horsepower, etc., of power plant General Electric, Type K, 200 hp., 1770 rpm. Fractitional or percentage interest claimed in well 100%
5. Quantity of water appropriated and beneficially used see attached (acre feet per acre) (acre feet per annum) for Municipal water supply purposes.
6. Acreage actually irrigated 0 acres, located and described as follows (describe only lands actually irrigated):

Subdivision	Sec.	Twp.	Range	Acres Irrigated	Owner

(Note: location of well and acreage actually irrigated must be shown on plat on reverse side.)

7. Water was first applied to beneficial use Approximately October, 1960 (month, day, year) and since that time has been used fully and continuously on all of the above described lands or for the above described purposes except as follows: ____
8. Additional statements or explanations Well is known as the City of Las Cruces Well No. 18, located approximately 750 feet west of Walnu- Street and 430 feet north of Griggs. Well property is being leased from Earl Stull, Jr. Lease time period is 99 years from 1960.

I, CRAIG ANDREWS being first duly sworn upon my oath, depose and say that the above is a full and complete statement prepared in accordance with the instructions on the reverse side of this form and submitted in evidence of ownership of a valid underground water right, that I have carefully read each and all of the items contained therein and that the same are true to the best of my knowledge and belief.

CITY OF LAS CRUCES, declarant.
by: Craig Andrews

Subscribed and sworn to before me this 19th day of March, A.D. 19 81
My commission expires 2/3/85 Carolyn Duran Notary Public

FILED

UNDER NEW MEXICO LAW A DECLARATION IS ONLY A STATEMENT OF DECLARANT'S CLAIM. ACCEPTANCE FOR FILING DOES NOT CONSTITUTE APPROVAL OR REJECTION OF THE CLAIM

LRG-430-S-5 - well 18

FILED

Revised December 1975

IMPORTANT — READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM.

OCT 27 1980
10:17 AM
STATE ENGINEER OFFICE
Las Cruces N. M.

Declaration of Owner of Underground Water Right

87240 D $1.00

LOWER RIO GRANDE UNDERGROUND WATER BASIN
BASIN NAME

TRN T01636

Declaration No. LRG-448 Date received October 27, 1980

TRN 184482

STATEMENT

1. Name of Declarant City of Las Cruces, Utilities Division
   Mailing Address P. O. Drawer CLC
   County of Dona Ana, State of New Mexico
2. Source of water supply Shallow Water Aquifer
   (artesian or shallow water aquifer)
3. Describe well location under one of the following subheadings:
   a. ____ ¼ SW ¼ SE ¼ of Sec. 8 Twp. 23 S Rge. 2 E N.M.P.M., in Dona Ana County. as projected.
   b. Tract No. ____ of Map No. ____ of the ____
   c. X = 342,890 feet, Y = 479,000 feet, N. M. Coordinate System Central Zone in the Dona Ana Bend Colony Grant.
   On land owned by Earl Stull, Jr.
4. Description of well: date drilled July, 1960 driller Morrison Bros. depth 572 feet. outside diameter of casing 16 inches; original capacity Unknown gal. per min.; present capacity 900 gal. per min.; pumping lift 308 feet; static water level 205 feet (~~above~~) (below) land surface; make and type of pump Layne & Bowler, Vertiline Pump, 14 Stage Vertical Turbine make, type, horsepower, etc., of power plant General Electric, type K, 200 Horsepower, 1770 RPM
   Fractitional or percentage interest claimed in well 100%
5. Quantity of water appropriated and beneficially used 871 Acre-feet per annum
   (acre feet per acre) (acre feet per annum)
   for Municipal Water Supply purposes.
6. Acreage actually irrigated 0 acres, located and described as follows (describe only lands actually irrigated):

Subdivision	Sec.	Twp.	Range	Acres Irrigated	Owner

(Note: location of well and acreage actually irrigated must be shown on plat on reverse side.)

7. Water was first applied to beneficial use Approximately October, 1960 (month, day, year) and since that time has been used fully and continuously on all of the above described lands or for the above described purposes except as follows: ____
8. Additional statements or explanations Well is known as the City of Las Cruces Well No. 18, located approximately 750 feet west of Walnut Street and 430 feet north of Griggs. Well property is being leased from Earl Stull, Jr. Lease time period is 99 years (from 1960).

I, KENNETH M. NEEDHAM being first duly sworn upon my oath, depose and say that the above is a full and complete statement prepared in accordance with the instructions on the reverse side of this form and submitted in evidence of ownership of a valid underground water right, that I have carefully read each and all of the items contained therein and that the same are true to the best of my knowledge and belief.

CITY OF LAS CRUCES Declarant.
by: Kenneth Needham

Subscribed and sworn to before me this 22nd day of October, A.D. 19 80

My commission expires 7/8/81 Notary Public

FILED

UNDER NEW MEXICO LAW A DECLARATION IS ONLY A STATEMENT OF DECLARANT'S CLAIM. ACCEPTANCE FOR FILING DOES NOT CONSTITUTE APPROVAL OR REJECTION OF THE CLAIM

Revised May 1993

IMPORTANT — READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM.

Declaration of Owner of Underground Water Right

Lower Rio Grande Underground Water
BASIN NAME

Declaration No. LRG 430-S-14 (Second Amended) Date received _____

RECEIVED
97 AUG 18 PM 12 41
STATE ENGINEER OFFICE
LAS CRUCES, NEW MEXICO

STATEMENT

1. Name of Declarant City of Las Cruces

Mailing Address Post Office Drawer 20000, Las Cruces 88001

County of Dona Ana, State of New Mexico

2. Source of water supply shallow water aquifer
(artesian or shallow water aquifer)

3. Describe well location under one of the following subheadings:

a. _____ ¼ NW ¼ NE ¼ of Sec. 17 Twp. 23S Rge. 2E N.M.P.M., in Dona Ana County, as projected.

b. Tract No. _____ of Map No. _____ of the _____.

c. X = 344,000 feet, Y = 478,820 feet, N.M. Coordinate System Central Zone in the Dona Ana Bend Colony Grant.

On land owned by The City of Las Cruces

4. Description of well: date drilled December, 1970 driller Layne-Texas depth 730 feet.

outside diameter of casing 20, 14 &12 inches; original capacity 1200 gal. per min.; present capacity 800 gal. per min.; pumping lift 315 feet; static water level 227 feet (~~above~~) (below) land surface;

make and type of pump Layne & Bowler, Vertical Turbine Pump No. 653912

make, type, horsepower, etc., of power plant U.S. Motors, Type R.U., 150 hp., 1775 rpm.

Fractional or percentage interest claimed in well 100%

5. Quantity of water appropriated and beneficially used 1159 acre-feet per annum
(acre feet per acre) (acre feet per annum)

for municipal water supply purposes.

6. Acreage actually irrigated 0 acres, located and described as follows (describe only lands actually irrigated):

Subdivision	Sec.	Twp.	Range	Acres Irrigated	Owner

(Note: location of well and acreage actually irrigated must be shown on plat on reverse side.)

OFFICE OF STATE ENGINEER SANTA FE, NEW MEXICO '97 AUG 5 PM 4 35

7. Water was first applied to beneficial use March, 1971 and since that time
month day year
has been used fully and continuously on all of the above described lands or for the above described purposes except as follows: Water from this well was first applied to beneficial use approximately March, 1971. Las Cruces will present its claims for a priority date with its Statement of Claims in the pending adjudication No. CV96-888, 3rd Judicial District, at the appropriate time. See attached.

8. Additional statements or explanations

Well is known as City of Las Cruces Well No. 27, located on Griggs Avenue approximately 300 feet east of Walnut Street.

I, Robert J. Monday being first duly sworn upon my oath, depose and say that the above is a full and complete statement prepared in accordance with the instructions on the reverse side of this form and submitted in evidence of ownership of a valid underground water right, that I have carefully read each and all of the items contained therein and that the same are true to the best of my knowledge and belief.

City of Las Cruces, declarant.

by: Robert J. Monday

Subscribed and sworn to before me this 23rd day of July, A.D. 19 97

My commission expires April 8, 1999 Notary Public

LAS CRUCES
Second Amended Declaration Attachment - August 5, 1997

Well No.	Capacity-Gpm	60% of Capacity-Acre Feet Per Annum	Fully Developed Application to Beneficial Use - Acre Feet Per Annum
430	730	705	
430-S	530	512	
430-S-2	1060	1024	
430-S-3	1000	966	
430-S-4	1600	1546	
430-S-5	1600	1546	
430-S-6	1000	966	
430-S-7	960	927	
430-S-8	1200	1159	
430-S-9	900	869	
430-S-10	800	773	
430-S-11	850	821	
430-S-12	900	869	
430-S-13	900	869	
430-S-14	1200	1159	
430-S-15	1200	1159	
430-S-16	1100	1063	
430-S-17	1200	1159	
430-S-18	1150	1111	
430-S-19	700	676	
430-S-20	600	580	
LRG-2036	300		43.5
LRG-2036-S	1000		75.0
LRG-2060	Unknown		12.0
LRG-449	66		21.0
LRG-430-S-25	1000	600	
LRG-517	500	300	
LRG-517-S	300	180	
LRG-5933			686
LRG-5933-S			
		21,539	837.5

The City's total declared water right from river-connected pre-basin wells is a right to deplete 21,539 acre feet per annum for municipal purposes. The right is calculated on an annual pumping rate of 60%, subject to proof of a higher rate. During the year preceding September 11, 1980, when the lower Rio Grande Basin

was declared, the City diverted 12,433 acre feet, with a net depletive effect on the river of 6,216.5 acre feet. During 1996, the City diverted 19,043.81 acre feet, with a net depletive effect on the river of 9,521.9 acre feet.

The City's total diversion right, based on depletions from its existing wellfield, its applications to divert from the Jornada del Muerto and the West Mesa, and further depletions from river-connected wells may be calculated, approximately, as follows:

Supply Source	Diversion	Ultimate Depletion	Return Flows	Net Depletion
Existing Wells	21,539	21,539	10,769.5	-10,769.5
Jornada	14,000	1,000	7,000	+ 6,000
West Mesa	8,000	8,000	4,000	- 4,000
Connected Wells	25,539	25,539	12,769.5	-12,769.5
	69,078	56,078	34,539	-21,539

Assuming the City's right to deplete the river is developed from the existing and planned sources of supply, the total diversion will be 69,078 acre-feet.

4-02569 $5.00

REVISED FEBRUARY 1969

(EXECUTE IN TRIPLICATE ACCOMPANIED BY ~~$1.00~~ $5.00 FILING FEE)

TRN 161997

APPLICATION FOR PERMIT TO REPAIR OR DEEPEN WELL

File No. LRG 430-S-14 (Well 27)

1. Name of Water Right Owner City of Las Cruces
   Mailing address P.O. Box 20000
   City and State Las Cruces, NM 88004

2. Describe well location under one of the following subheadings:

   a. SW ¼ SE ¼ SE ¼ of Sec. 8 Twp. 23S Rge. 2E N. M. P. M. in Dona Ana County.

   b. Tract No. _____ of Map No. _____ of the _____ District.

   c. Lot No. _____ of Block No. _____ of the _____ Subdivision, of record in _____ County.

3. Source of supply Artesian
   (State whether artesian or non-artesian)

4. Right was acquired for Municipal Water Supply purposes.

5. Type of repair contemplated: a. ☐ Clean out well to original depth b. ☐ Deepen well
   from _____ to _____ feet c. ☒ Other See Item 7

6. Name of driller, if known: Farwest Pump

7. Additional statements or explanations:

   11/29/95 - Pulled Pump
   12/10/95 - Video Well
   12/13/95 - Sonar Jet
   12/26/95 - 2nd Video of Well
   12/28/95 - Reset Pump

RECEIVED
'96 MAY 31 PM 12 12
STATE ENGINEER OFFICE
LAS CRUCES, NEW MEXICO

I, Jorge A. Garcia, P.E. affirm that the foregoing statements are true to the best of my knowledge and belief and that development shall not commence until approval of the permit has been obtained.

City of Las Cruces, Applicant

By: Jorge A. Garcia Date: 5/21/96

RECEIVED
'96 JUN 7 PM 9 33
STATE ENGINEER OFFICE
SANTA FE, NEW MEXICO

ACTION OF STATE ENGINEER

This application is approved for the work indicated, subject to all general conditions and to the specific conditions numbered _____ on the reverse side hereof. This permit will automatically expire unless work specified is completed and the well record filed on or before May 31, 1997.

THOMAS C. TURNEY, STATE ENGINEER

BY J. B. Nixon
J. B. NIXON, SUPERVISOR DISTRICT 4

Date: June 5, 1996

FILE: LRG-430-S-14

Revised December 1975

IMPORTANT — READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM.

Declaration of Owner of Underground Water Right

TRN 161778

LOWER RIO GRANDE UNDERGROUND WATER
BASIN NAME

STATE ENGINEER SANTA FE, N.M.

Declaration No. LRG 430-S-14 Amended Date received June 23, 1983

'83 JUN 23 PM 4 43

STATEMENT

1. Name of Declarant CITY OF LAS CRUCES
   Mailing Address P. O. Drawer CLC Las Cruces
   County of Dona Ana, State of New Mexico 88001
2. Source of water supply shallow water aquifer
   (artesian or shallow water aquifer)
3. Describe well location under one of the following subheadings:
   a. ____ ¼ NW ¼ NE ¼ of Sec. 17 Twp. 23S Rge. 2E N.M.P.M., in Dona Ana County, as projected.
   b. Tract No. ____ of Map No. ____ of the ____
   c. X = 344,000 feet, Y = 478,820 feet, N. M. Coordinate System Central Zone in the Dona Ana Bend Colony Grant.
   On land owned by The City of Las Cruces .
4. Description of well: date drilled December, 1970 driller Layne-Texas depth 730 feet, outside diameter of casing 20, 14 & 12 inches; original capacity 1200 gal. per min.; present capacity 800 gal. per min.; pumping lift 315 feet; static water level 227 feet (~~XXXX~~) (below) land surface; make and type of pump Layne & Bowler, Vertical Turbine Pump No. 653912 make, type, horsepower, etc., of power plant U.S. Motors, Type R.U., 150 hp., 1775 rpm. Fractitional or percentage interest claimed in well 100%
5. Quantity of water appropriated and beneficially used 1159 acre-feet per annum
   (acre feet per acre) (acre feet per annum)
   for municipal water supply purposes.
6. Acreage actually irrigated 0 acres, located and described as follows (describe only lands actually irrigated):

Subdivision	Sec.	Twp.	Range	Acres Irrigated	Owner

(Note: location of well and acreage actually irrigated must be shown on plat on reverse side.)

7. Water was first applied to beneficial use March, 1971 and since that time
   (month) (day) (year)
   has been used fully and continuously on all of the above described lands or for the above described purposes except as follows: See attached.
8. Additional statements or explanations Well is known as City of Las Cruces Well No. 27, located on Griggs Avenue approximately 300 feet east of Walnut Street.

I, CRAIG ANDREWS being first duly sworn upon my oath, depose and say that the above is a full and complete statement prepared in accordance with the instructions on the reverse side of this form and submitted in evidence of ownership of a valid underground water right, that I have carefully read each and all of the items contained therein and that the same are true to the best of my knowledge and belief.

CITY OF LAS CRUCES, declarant.
by: Craig Andrews

Subscribed and sworn to before me this 22nd day of June, A.D. 19 83

My commission expires 2-3-85 Carolyn J. Durazo Notary Public

Declaration Attachment June 23, 1983

Well No.	Capacity-Gpm	60% of Capacity-Acre feet per annum	Fully Developed Application to Beneficial Use - Acre Feet Per Annum
430	730	705	
430-S	530	512	
430-S-2	1060	1024	
430-S-3	1000	966	
430-S-4	1600	1546	
430-S-5	1600	1546	
430-S-6	1000	966	
430-S-7	960	927	
430-S-8	1200	1159	
430-S-9	900	869	
430-S-10	800	773	
430-S-11	850	821	
430-S-12	900	869	
430-S-13	900	869	
430-S-14	1200	1159	
430-S-15	1200	1159	
430-S-16	1100	1063	
430-S-17	1200	1159	
430-S-18	1150	1111	
430-S-19	700	676	
430-S-20	600	580	
430-X	460	444	
LRG-2036	300		67.7
2036-S	1000		"
2036-S-2	Unknown		"
LRG 2060	Unknown		12
LRG-449	66		21
LRG-447	1000	966	
		21,869	100.7

STATE ENGINEER
SANTA FE, N.M.
'83 JUN 23 PM 4 40

The City's total declared water right is a right to divert 21,969.7 acre-feet per annum for municipal purposes. In 1982 the City pumped its wells at the rate of 13,138 acre-feet. During the year preceeding September 11, 1980, when the Lower Rio Grande Basin was declared, the City pumped 12,433 acre-feet. The difference between 12,433 acre-feet and 21,969.7 acre-feet is the difference between actual application to beneficial use as of September 11, 1980 and the previously planned and established production capacity of the City's water system.

Revised December 1975

IMPORTANT — READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM. 91148 D – $1.00

FILED

Declaration of Owner of Underground Water Right

APR 6 1981
4:05 PM
STATE ENGINEER FIELD OFFICE
Las Cruces N.M.

TRN 161705

LOWER RIO GRANDE UNDERGROUND WATER
BASIN NAME

Declaration No. LRG 430-S-14 Amended Date received April 6, 1981

STATEMENT

1. Name of Declarant CITY OF LAS CRUCES
   Mailing Address P. O. Drawer CLC Las Cruces
   County of Dona Ana, State of New Mexico 88001
2. Source of water supply shallow water aquifer
   (artesian or shallow water aquifer)
3. Describe well location under one of the following subheadings:
   a. ____ ¼ NW ¼ NE ¼ of Sec. 17 Twp. 23S Rge. 2E N.M.P.M., in Dona Ana County, as projected.
   b. Tract No. ____ of Map No. ____ of the ____
   c. X = 344,000 feet, Y = 478,820 feet, N. M. Coordinate System Central Zone in the Dona Ana Bend Colony Grant.
   On land owned by The City of Las Cruces.
4. Description of well: date drilled December, 1970 driller Layne-Texas depth 730 feet. outside diameter of casing 20, 14, 12 inches; original capacity unkn. gal. per min.; present capacity 800 gal. per min.; pumping lift 315 feet; static water level 227 feet ~~above~~ (below) land surface; make and type of pump Layne & Bowler, Vertical Turbine Pump No. 653912 make, type, horsepower, etc., of power plant U.S. Motors, Type R.U., 150 hp, 1775 rpm. Fractional or percentage interest claimed in well 100%
5. Quantity of water appropriated and beneficially used see attached (acre feet per acre) (acre feet per annum) for municipal water supply purposes.
6. Acreage actually irrigated 0 acres, located and described as follows (describe only lands actually irrigated):

Subdivision	Sec.	Twp.	Range	Acres Irrigated	Owner

'81 APR 28 PM 2 OFFICE STATE ENGINEER SANTA FE, N.M.

(Note: location of well and acreage actually irrigated must be shown on plat on reverse side.)

7. Water was first applied to beneficial use Approximately – March, 1971 (month – day – year) and since that time has been used fully and continuously on all of the above described lands or for the above described purposes except as follows: ____
8. Additional statements or explanations Well is known as City of Las Cruces Well No. 27, located on Griggs Avenue approximately 300 feet east of Walnut street.

I, CRAIG ANDREWS being first duly sworn upon my oath, depose and say that the above is a full and complete statement prepared in accordance with the instructions on the reverse side of this form and submitted in evidence of ownership of a valid underground water right, that I have carefully read each and all of the items contained therein and that the same are true to the best of my knowledge and belief.

CITY OF LAS CRUCES, declarant.
by: Craig Andrews

Subscribed and sworn to before me this 19th day of March, A.D. 1981
My commission expires 2/3/85 Carolyn Doran Notary Public

FILED

UNDER NEW MEXICO LAW A DECLARATION IS ONLY A STATEMENT OF DECLARANT'S CLAIM. ACCEPTANCE FOR FILING DOES NOT CONSTITUTE APPROVAL OR REJECTION OF THE CLAIM

FILED
OCT 27 1980
10:17 AM
STATE ENGINEER FIELD OFFICE
Las Cruces N. M.

Revised December 1975

IMPORTANT — READ INSTRUCTIONS ON BACK BEFORE FILLING OUT THIS FORM.

Declaration of Owner of Underground Water Right

87240 D $1.00

LOWER RIO GRANDE UNDERGROUND WATER BASIN
430-5-14 BASIN NAME

TAN 161623

Declaration No. LRG-440 Date received October 27, 1980

STATEMENT

1. Name of Declarant City of Las Cruces, Utilities Division
   Mailing Address P. O. Drawer CLC
   County of Dona Ana, State of New Mexico 88001
2. Source of water supply Shallow Water Aquifer
   (artesian or shallow water aquifer)
3. Describe well location under one of the following subheadings:
   a. ____ ¼ NW ¼ NE ¼ of Sec. 17 Twp. 23 S Rge. 2 E N.M.P.M., in Dona Ana County., as projected.
   b. Tract No. ____ of Map No. ____ of the ____
   c. X = 344,000 feet, Y = 478,820 feet, N. M. Coordinate System Central Zone in the Dona Ana Bend Colony Grant.
   On land owned by The City of Las Cruces.
4. Description of well: date drilled December, 1970 driller Layne Texas depth 730 feet. outside diameter of casing 20, 14 & 12 inches; original capacity Unkn. gal. per min.; present capacity 800 gal. per min.; pumping lift 315 feet; static water level 227 feet (~~above~~) (below) land surface; make and type of pump Layne & Bowler, Vertical Turbine, Pump No. 653912 make, type, horsepower, etc., of power plant U.S. Motors, Type R.U., 150 Horsepower, 1775 RPM Fractional or percentage interest claimed in well 100%
5. Quantity of water appropriated and beneficially used 775 Acre-feet per annum
   (acre feet per acre) (acre feet per annum)
   for Municipal Water Supply purposes.
6. Acreage actually irrigated 0 acres, located and described as follows (describe only lands actually irrigated):

Subdivision	Sec.	Twp.	Range	Acres Irrigated	Owner

(Note: location of well and acreage actually irrigated must be shown on plat on reverse side.)

RECEIVED
'80 NOV 14 PM 4
STATE ENGINEER
SANTA FE, N.M.

7. Water was first applied to beneficial use Approximately March, 1971 and since that time (month, day, year) has been used fully and continuously on all of the above described lands or for the above described purposes except as follows: ____
8. Additional statements or explanations Well is known as City of Las Cruces Well No. 27, located on Griggs Avenue approximately 300 feet east of Walnut Street.

I, KENNETH M. NEEDHAM being first duly sworn upon my oath, depose and say that the above is a full and complete statement prepared in accordance with the instructions on the reverse side of this form and submitted in evidence of ownership of a valid underground water right, that I have carefully read each and all of the items contained therein and that the same are true to the best of my knowledge and belief.

CITY OF LAS CRUCES, declarant.
by: Kenneth Needham

Subscribed and sworn to before me this 22nd day of October, A.D. 19 80

My commission expires 7/8/81 Renee Cottell Notary Public

UNDER NEW MEXICO LAW A DECLARATION IS ONLY A STATEMENT OF DECLARANT'S CLAIM. ACCEPTANCE FOR FILING DOES NOT CONSTITUTE APPROVAL OR REJECTION OF THE CLAIM.

Appendix C

Financial Information

City of Las Cruces - Utilities Department - Water Quality Report - Rates Summary

QUICK LINKS

- Utilities Home
- ePay Your Monthly Bill
- Utility FAQ's
- Customer Service & Bill Payment
- Solid Waste
- Water Conservation Program
- Lower Rio Grande Water Users Organization
- Las Cruces Utilities Board Minutes and Agenda
- Las Cruces Utility Board
- Rules Governing Rate Proceedings
- Summary of Rate Proceedings
- Contact the Ratepayer Advisory Committee
- Notice to Water & Wastewater Customers of Las Cruces Utilities
- Residential water & wastewater bill calculator

RATES

- Quick Info: Residential Rates
- Summary of All Services
- Solid Waste 3 Years
- Ordinances & Resolutions

SPECIAL INTEREST DOCUMENTS

- Update on Wastewater System odor control
- Las Cruces 40-year Water Plan Final Draft
- Water Symposiums 2007
  - * Water Resources Planning & Infrastructure Development
  - * EBID Water Forum
  - * Mesilla Jornada
- ICIP 08 List
- 1995 Water & Wastewater System Master Plan
- 2008 Water & Wastewater System Master Plan
- Conveyance of Water Rights, Ordinance 1834
- Regional Water Planning in the lower RG Basin, by Dr. King
- Lower Rio Grande Regional Water Plan
- Cost of Service Analysis for Water, Wastewater, Solid Waste and Gas: Final Report to the City of Las Cruces (PDF, 1.9 MB)
- Water Quality Report
- East Mesa Reclamation Project

Rate Summary

Gas Rates

Customer Class	Current Access	Current Volume	1st Year Effective: 9/1/03 Access	1st Year Effective: 9/1/03 Volume	2nd Year Effective: 7/1/04 Access	2nd Year Effective: 7/1/04 Volume	3rd Year Effective: 7/1/05 Access	3rd Year Effective: 7/1/05 Volume
Residential	$ 7.99	$ 1.37	$ 9.91	$ 1.36	$ 11.83	$ 1.35	$ 13.75	$ 1.33
Small Commercial	$ 7.99	$ 1.33	$ 10.80	$ 1.21	$ 13.61	$ 1.09	$ 16.41	$ 0.97
Large Commercial	$ 26.00	$ 1.01	$ 88.95	$ 1.01	$ 151.91	$ 1.01	$ 214.86	$ 1.01
Irrigation	$ 7.99	$ 1.32	$ 10.85	$ 1.09	$ 13.71	$ 0.86	$ 16.56	$ 0.62
Industrial	$ 26.00	$ 1.01	$ 303.81	$ 1.01	$ 581.63	$ 1.01	$ 859.44	$ 1.01
Co-generation	$ 60.00	$ 0.48	$ 387.80	$ 0.42	$ 715.60	$ 0.36	$ 1,043.41	$ 0.29

Water Rate Increases

Customer Class	Current Access	Current Vol (A)	One Year Implementation Effective: 9/1/03 Access	Volume	>3
Residential	$ 6.82	$ 0.77	$ 6.82	$ 0.77	$ 1.63
Multi-Unit (< 11)	$ 6.82	$ 0.77	$ 6.82	$ 1.29	
Multi-Unit (> or =11)	$ 7.14	$ 0.77	$ 14.11	$ 1.29	
Commercial	$ 6.12	$ 0.87	$ 15.55	$ 1.43	
Off-Peak Commercial	$ 10.20	$ 1.08	$ 16.03	$ 0.88	
Industrial	$ 122.40	$ 1.33	$ 996.04	$ 1.85	
Off-Peak Industrial	$ 122.40	$ 1.33	$ 996.04	$ 1.08	
Parks	$ 10.02	$ 1.21	$ 81.98	$ 1.34	
Golf Course (Interruptab	$ 64.20	$ 0.95	$ 350.10	$ 1.07	
Golf Course			$ 966.17	$ 1.28	

(A) Reflects first block

Wastewater Rates

Customer Class (B)	Current Access	Current Volume	1st Year Effective: 9/1/03 Access	Volume	>2	2nd Year Effective: 7/1/04 Access	Volume	>2	3rd Year Effective: 7/1/05 Access	Volume	>2
Residential	$ 5.38	$ 1.32	$ 5.38	$ 1.32	$ 1.66	$ 5.38	$ 1.32	$ 2.00	$ 5.38	$ 1.32	2.34
Multi-Unit (< 11)	$ 5.38	$ 1.32	$ 5.38	$ 1.48		$ 5.38	$ 1.54		$ 5.38	$ 1.60	
Multi-Unit (> or =11)	$ 45.37	$ 1.42	$ 58.28	$ 1.48		$ 71.19	$ 1.54		$ 84.09	$ 1.60	
Small Commercial	$ 5.69	$ 1.42	$ 9.40	$ 1.34		$ 13.11	$ 1.26		$ 16.82	$ 1.18	
Large Commercial	$ 15.23	$ 1.42	$ 18.56	$ 1.60		$ 21.90	$ 1.78		$ 25.23	$ 1.96	
Parks	$ 11.10	$ 1.57	$ 15.81	$ 1.71		$ 20.52	$ 1.85		$ 25.23	$ 1.99	
Industrial-Low	$ 60.90	$ 1.83	$ 110.68	$ 1.88		$ 160.46	$ 1.93		$ 210.23	$ 1.98	
Industrial-High	$ 69.02	$ 1.73	$ 191.45	$ 1.81		$ 313.88	$ 1.89		$ 436.31	$ 1.97	
Ind-High Strength	$ 71.05	$ 2.74	$ 192.80	$ 3.21		$ 314.55	$ 3.68		$ 436.31	$ 4.15	

(B) Does not include West Mesa

Solid Waste

Services	Current	Effective 9/1/2003 1st	Effective 7/1/2004 2nd	Effective 7/1/2005 3rd
Basic Residential	$ 10.18	$ 11.82	$ 13.46	$ 15.10
Senior Residential	$ 7.63	$ 8.80	$ 10.07	$ 11.29

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2009

CITY OF LAS CRUCES
NEW MEXICO

STATE OF NEW MEXICO

CITY OF LAS CRUCES

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2009

Prepared by
Finance Department
Dr. Mark Sutter, Ph.D., CPA
Financial Services Director

Cover photo by Lynn Rhodes
Enhanced by Alexia DeVogel

City of Las Cruces

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City of Las Cruces

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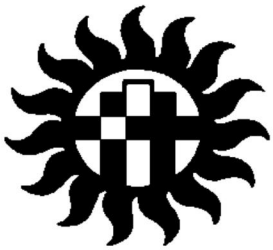


City of Las Cruces

City of Las Cruces®

December 1, 2009

Honorable Mayor and City Council,
City of Las Cruces, New Mexico

We are pleased to submit the Comprehensive Annual Financial Report for the City of Las Cruces (City), New Mexico, for the fiscal year ended June 30, 2009, in accordance with Article V, Section 5.09, of the City Charter. Responsibility for the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures, rests with the City. We believe the data, as presented, are accurate in all material respects and are presented in a manner that fairly sets forth the financial position and results of operations of the City. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

In the Financial Section of this report, the independent auditor's report is immediately followed by Management's Discussion & Analysis (MD&A). The MD&A provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City

The City of Las Cruces, incorporated in 1946 and chartered in 1985, has a council/manager form of government consisting of a mayor and six council members. The mayor is elected at large for a four-year term. Council members are elected from six member districts for a four-year term. Elections are held on a bi-annual basis. The city manager, appointed by the City Council, is responsible for the management of all City employees and the administration of all City affairs.

This report includes financial statements of the funds required for those activities, organizations, and functions related to the City and that are controlled by or dependent upon the City's governing body, the City Council. The financial reporting entity consists of the City, two discretely presented component units: the Public Housing Authority and South Central Solid Waste Authority, and one blended component unit: the Downtown Tax Increment Development District. These component units are included in the City's reporting entity because of the significance of their operational relationship or financial relationship with the City. Considering the above criteria, this report includes all funds of the City.

The City provides a full range of services. These services include public safety (police and fire); community services (culture and recreation); facilities; streets, public improvements; planning, zoning, engineering; public utilities (water, gas, wastewater, solid waste) and general administration of services.

Honorable Mayor and City Council,
City of Las Cruces, New Mexico
12/01/2009

Economic Condition and Outlook

The City is the second largest city in the State and is the commercial service and cultural center of Southern New Mexico. The U. S. Census Bureau ranks the City in the top thirty fastest growing population areas in the country for the last decade.

The City of Las Cruces has not been immune from national and international economic conditions. The construction industry has shown a sharp drop in fiscal year 2009. Gross receipts tax (GRT) and lodging tax receipts are down from the preceding year as well. The local labor market has also experienced job loss and a rising level of unemployment.

For fiscal year 2009/2010 the economic assumptions anticipate slow economic activity as the economy begins to heal. The City's largest revenue source is the gross receipts tax. The recent past has seen exceptional growth from this source fueled by rapid construction activity centered on residential housing. This changed in fiscal year 2008 and fell further in fiscal year 2009. Single family permits fell by almost one fifth. Total valuation, while down, was buoyed in part by commercial activity and construction of multiple family housing.

The City continues to benefit from its geographical location and environmental qualities. The outlook calls for overall construction activity to bottom out in 2009, striking a level that is more sustainable and in balance with population growth. A countervailing factor to the slowdown is the on going construction of a number of relatively large public projects by the City, Federal Government and the Las Cruces Public School district. While these projects are currently scheduled to be completed by the end of fiscal year 2011, they will generate added revenues over the construction period.

The local economy, in spite of current conditions, should continue to outpace New Mexico as a whole. Las Cruces is well positioned to benefit when the economy returns to expansionary mode over the next 5 years. Growth in health care, an emerging renewable energy industry, plus the traditional City strength of being a regional service and government center, while possessing a large state university will all contribute to the expansion of the Las Cruces economy. Tourism and retirement are also areas that will add momentum to the expected recovery.

Long Term Plans and Major Initiatives

The City is working cooperatively with Dona Ana County and New Mexico State University to finalize and implement Vision 2040, a regional growth management planning initiative. The regional approach to long range planning will result in better intergovernmental cooperation, greater efficiency in analysis and public involvement, and more effective regional response to issues related to growth, economy, environment, and transportation. Products will include a Regional Vision document and updates to the City and County Comprehensive Plans. Ultimately, the plan will guide the strategic decisions within the region, enhancing synergistic opportunities among the participating governmental units.

The City has invested large sums of money into recreational and cultural facilities, including a new city hall, convention center, wastewater reclamation facility, and aquatic center. Long range plans will continue the effort to provide utility services, public safety, and recreational facilities in newly developing areas.

The City was awarded stimulus funding during fiscal year 2009, which includes $8,097,163 for the airport; $1,713,911 for the transit system; $1,996,654 for police; $2,000,000 for public works; $269,562 for community development; and $888,000 for public services. The total of stimulus awards for the year was $14,935,290. The airport project began in fiscal year 2009. Other projects will begin next year.

Internal Control Framework

Integrated within the business systems of the City are the policies and procedures over accounting and financial reporting that make up the internal control framework. The internal control framework provides assurance that the accounting systems and underlying data are reliable. There are certain limitations inherent in the internal control framework. Management may choose to accept certain risks because the cost to prevent all risks is not reasonable. Additionally, while management is responsible for establishing and maintaining effective internal controls, the authority to override controls is retained within management. Although some level of risk within the internal control framework is unavoidable, the City's management maintains an attitude of supporting strong and effective internal controls.

Financial Information, Management and Control

The financial position and operating results of the City is provided in the financial statements. Management's discussion and analysis includes financial highlights, describes the financial statements, and provides financial analysis of the City's financial position and results of operations. Following is a brief description of financial information, management of financial resources, and financial obligations.

Budgetary Control

In New Mexico, state statutes mandate that municipalities operate within the confines of a balanced budget. If a fund is not overspent, it is in compliance with state law. Annual budgets are adopted for all funds. All unexpended appropriations lapse at the end of the fiscal year. The City Manager is responsible for presenting an annual budget to the City Council. The Council sets hearings for annual budget review and approves the final budget. The final budget is then submitted to the New Mexico Department of Finance and Administration, Local Government Division. The Local Government Division must then approve and certify the City's operating budget.

Budget adjustments requested throughout the fiscal year that increase fund expenditures must be reviewed and approved by the City Council. The adopted budget becomes a document that details a clear and precise picture of the cost of public services that will be provided. The budget is controlled through an on-line accounting system to assure effective fiscal management and accountability. Local Government Division approval must be obtained on budget increases and budget transfers between funds. The 2008/2009 budget was legally amended.

Taxes

The allocation of the property tax for fiscal year 2009 and the two preceding years is based on the mill levy below:

Purpose	2009	2008	2007
Operational mill levy:			
Residential	6.136	5.960	5.879
Non-residential	7.120	7.120	7.120

The City has no outstanding general obligation bonds. Therefore, the debt service levy for all three years is zero.

The gross receipts tax rate on receipts within the City was 7.375% at June 30, 2009. The breakdown and sources of the gross receipts tax rate at June 30, 2009 includes:

	Tax Rate	Percent of Total Rate
State General Fund	3.7750%	51.2%
State shared-municipal distribution	1.2250%	16.6%
Municipal GRT- general purpose	1.2500%	16.9%
Municipal GRT-infrastructure	0.1250%	1.7%
Municipal GRT-public safety	0.1250%	1.7%
Municipal Environmental GRT	0.0625%	0.9%
Dona Ana County-local option taxes	0.8125%	11.0%
	7.3750%	100.0%

Debt Administration

The City has significant capacity for future capital and infrastructure acquisitions, should the need arise. The City's current unused general obligation (G. O.) bond capacity is in excess of $50 million. The City currently has no outstanding G.O. bonds.

The City had nine bond issues outstanding at June 30, 2009. Three issues are Joint Utilities Revenue Bonds. Gas tax revenues secure one issue and gross receipts tax revenues finance the other five bond issues outstanding. The amount of bonds outstanding at June 30, 2009 was $93,585,000. In addition, the City has nineteen loans outstanding from New Mexico Finance Authority totaling $76,489,916.

In March 2009 Moody's Investors Service upgraded the City's bond rating on Joint Utility Revenue Bonds from Aa3 to A1. According to Moody's, "The rating actions reflect the City's healthy economic growth and customer base expansion, strong financial performance resulting in favorable debt service coverage calculations, and favorable system liquidity." In August 2009 Fitch Ratings followed with an upgrade to the City's bond rating on state-shared GRT bond issues from A+ to AA- citing "very healthy operating reserves, a moderate debt burden, a diverse area economy and high debt service coverage from pledged revenues."

Cash Management

The City's investment policy allows for the investment of cash balances over amounts required to meet current financial obligations to achieve the highest rate of return consistent with the primary objectives of preservation of principal and maintenance of adequate safety, liquidity, legality and yield. As of June 30, 2009, deposits were either insured by federal depository insurance or collateralized by pledged securities of U.S. government agencies. A pledging financial institution's trust department held all collateral in the City's name.

Risk Management

The City maintains a self-insurance program for liability claims, unemployment compensation and workers compensation. The City participates in the State health insurance programs for both current and retired employees. In addition, the City's Risk Management office employs various risk control techniques, such as employee accident prevention training and inspection of City property and facilities, to minimize accident-related losses.

Independent Audit

New Mexico State law requires that an annual audit of a governmental unit's financial statements be performed by independent public accountants. Federal law requires that a single audit be performed for federal grant funds as required by the Single Audit Act Amendments of 1996 Office of Management and Budget Circular A-133. Additionally, the City Charter requires an annual audit of all accounts of the City by an independent certified public accountant.

The independent auditor's reports on the financial statements, required supplementary information, and other supplementary information are included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section of this report.

The independent firm of certified public accountants, REDW, LLP, has audited the financial statements and related notes.

The financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB).

GFOA Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Las Cruces for the comprehensive annual financial report for the fiscal year ended June 30, 2008 This was the fifth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

Honorable Mayor and City Council,
City of Las Cruces, New Mexico
12/01/2009

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine eligibility for another certificate.

In addition, the City also received the GFOA Award for Distinguished Budget Presentation for its annual appropriated budget for the fiscal year 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications medium.

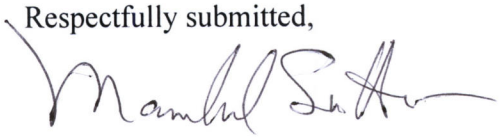
These awards represent the highest form of recognition in governmental accounting, financial reporting, and budget presentation. These are outstanding accomplishments that demonstrate the professionalism residing in the Financial Services Department.

Acknowledgments

The preparation of the Comprehensive Annual Financial Report could not have been accomplished without the efforts and dedication of the Financial Services Department staff. I would like to express my appreciation to staff for their many hours of hard work devoted to the project.

I would also like to thank the Mayor, City Council, and City Manager for their interest and support in planning and conducting the financial affairs of the City in a responsible and progressive manner.

Respectfully submitted,



Mark D. Sutter, CPA, Ph.D.
Director of Financial Services

City of Las Cruces
June 30, 2009

LIST OF PRINCIPAL OFFICIALS

Councilors

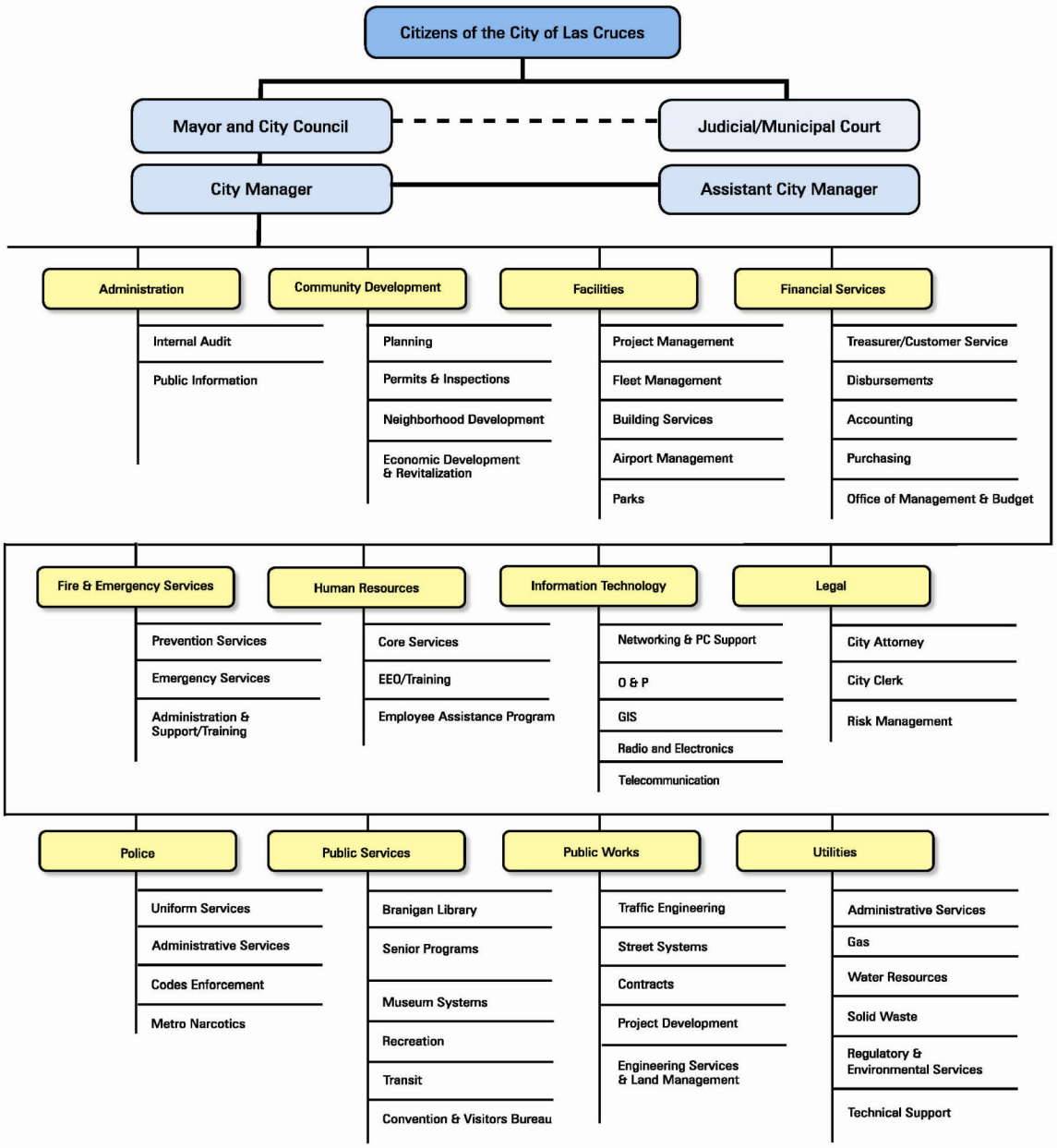
Ken Miyagishima	Mayor
Dolores C. Archuleta	Mayor Pro-Tem
Miguel Silva	Councilor
Dolores Connor	Councilor
Nathan P. Small	Councilor
Gil Jones	Councilor
Sharon Thomas	Councilor

Other officials

Terrence Moore	City Manager
Robert Garza, P.E.	Assistant City Manager
Mark D. Sutter, CPA, Ph.D.	Financial Services Director

City of Las Cruces

City Government Organization Chart: FY 2008-2009



City of Las Cruces®

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Las Cruces

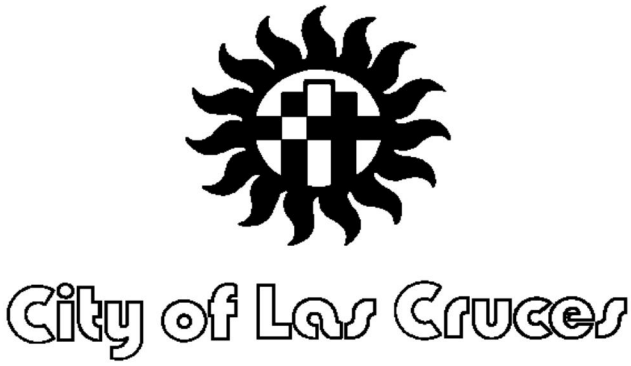
New Mexico

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director


City of Las Cruces

Independent Auditors' Report

Mr. Hector H. Balderas, New Mexico State Auditor
and the Honorable Mayor and City Council Members
of the City of Las Cruces

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Las Cruces, New Mexico (the "City"), as of and for the year ended June 30, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the City's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds presented in the accompanying combining financial statements and the budgetary comparison schedules as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements and schedules are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements and schedules 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 and schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and schedules. 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, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Las Cruces, New Mexico, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof, and the general fund and major special revenue funds budgetary comparisons where applicable, thereof, 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 and schedules referred to above present fairly, in all material respects, the respective financial position of each nonmajor

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governmental, nonmajor enterprise, internal service and fiduciary fund of the City of Las Cruces, New Mexico as of June 30, 2009, and the respective changes in financial position, cash flows, and budgetary comparisons, where applicable, thereof, and the budgetary comparisons of each major debt service fund and major capital projects fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2009, on our consideration of the City of Las Cruces, New Mexico'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 accompanying management's discussion and analysis is supplemental information required by the Governmental Accounting Standards Board and is not a required part of the basic financial statements. 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 conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements and the combining and individual fund financial statements and respective budgetary comparisons. The accompanying information identified in the table of contents as supplementary information is presented for purposes of additional analysis and to meet the requirements of the State of New Mexico and is not a required part of the basic 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. Other data included in this report, listed in the accompanying table of contents as the introductory section and the statistical section, are also not required parts of the basic financial statements and have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

REDW LLC

November 16, 2009

Management's Discussion and Analysis

The Management Discussion and Analysis presents an overview of the City's financial activities for the fiscal year ended June 30, 2009. It is intended to be read in conjunction with the Letter of Transmittal and the City's financial statements. In accordance with Governmental Accounting Standards Board standards, comparisons to prior-year balances and activity are presented.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City'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 City's finances in a manner similar to a private-sector business.

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

The *Statement of Activities* presents information showing how the government'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, but unused, vacation leave). Both of these financial statements distinguish functions of the City 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 City include General Government, Facilities, Police, Fire, Community Development, Public Services, and Public Works. The business-type activities of the City include Gas, Water, Waste Water, Solid Waste, Transit, and Alternative Fuels.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also the following legally separate component units: Public Housing Authority (PHA), South Central Solid Waste Authority (SCSWA), and the Las Cruces Downtown Tax Increment Development District (TIDD). PHA and SCSWA are discretely presented component units and the financial information for these component units is reported separately from primary government itself. The TIDD is a blended component unit of the City, whose Board is comprised of the members of the City Council. The financial information for the TIDD is presented as a special revenue fund in the financial information of the primary government.

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 City, 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 City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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 spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government'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 reconciliations to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains one hundred twenty-one individual governmental funds, ten of which combine into the General Fund. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the funds that comprise the General Fund, which is considered to be a major fund. Three other governmental funds, Sonoma Ranch, the 2005 Gross Receipts Tax-City Hall, and the Las Cruces Convention Center fund are also reported as major funds. The remaining one hundred eight governmental funds combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the supplementary information section of this report.

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

Proprietary Funds

The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for the fiscal activities relating to Gas, Water, and Wastewater utilities, as well as Solid Waste disposal. The City also uses enterprise funds to account for Transit and Alternative Fuel, which are reported as non-major enterprise funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its support services, vehicle maintenance, and self-insurance. Because these services benefit both governmental and business-type functions, they have been allocated between *governmental and business-type activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Gas, Water, and Wastewater Utilities, as well as Solid Waste funds, which are considered to be major funds of the City. Data from the non-major enterprise funds, as well as all the internal service funds, are combined into single, aggregated presentations in the proprietary fund financial statements. Individual fund data for the non-major enterprise funds and the internal service funds is provided in the form of *combining statements* in the supplementary information section of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the primary government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The Statement of Fiduciary Assets and Liabilities for the agency funds is presented in the basic financial statements section of this report.

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 follow the financial statements, and are an integral part of the financial statements.

Other Information

The combining statements of the non-major governmental funds, non-major enterprise funds, and internal service funds are presented in the supplementary information section of this report.

Statistics

The statistical section provides statistical data on financial trends, revenue and debt capacity, demographic and economic data, and operating information.

Government-wide Financial Analysis

At the end of fiscal year 2009, the City reports positive balances in all three categories of net assets, including the government-wide, governmental activities, and business-type activities. Comparative information is presented for fiscal years 2009, 2008, and 2007.

Net Assets (in 000's)

	Governmental Activities			Business - type Activities			Total		
	2009	2008	2007	2009	2008	2007	2009	2008	2007
Current and Other Assets	155,593	189,948	162,817	83,075	104,132	90,149	238,668	294,080	252,965
Capital Assets	298,331	255,052	227,452	$198,544	179,866	159,682	496,875	434,919	387,134
Total Assets	453,924	445,000	390,268	281,619	283,999	249,831	735,543	728,999	640,099
Current and Other Liabilities	34,948	37,187	35,809	10,009	12,570	7,251	44,957	49,757	43,060
Long-term Liabilities	103,754	101,801	75,136	70,976	77,014	58,452	174,730	178,815	133,588
Total Liabilities	138,702	138,988	110,945	80,985	89,584	65,703	219,686	228,572	176,648
Net Assets:									
Invested in Capital Assets, net of related debt	199,706	146,327	141,038	126,330	103,498	105,556	326,036	249,826	246,594
Restricted Net Assets	32,625	32,766	34,371	30,498	49,376	34,894	63,123	82,142	69,265
Unrestricted Net Assets	82,891	126,919	103,914	43,806	41,540	43,678	126,698	168,459	147,592
Total Net Assets	315,222	306,012	279,323	200,634	194,415	184,128	515,857	500,427	463,451
Total Liabilities and Net Assets	453,924	445,000	390,268	281,619	283,999	249,831	735,543	728,999	640,099

Sixty-three percent of the City's net assets are investment in capital assets (i.e., land, land improvements, buildings, equipment, utility infrastructure), net of any related outstanding debt used to acquire those assets. This compares with fifty percent in fiscal year 2008. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Twelve percent of the City's net assets are resources that are subject to external restrictions on how they may be used. This amount is down from the sixteen percent of restricted net assets reported for fiscal year 2008. The remaining balance of *unrestricted net* assets $126,697,842 may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in net assets during 2009 and comparative amounts for 2008 and 2007 were:

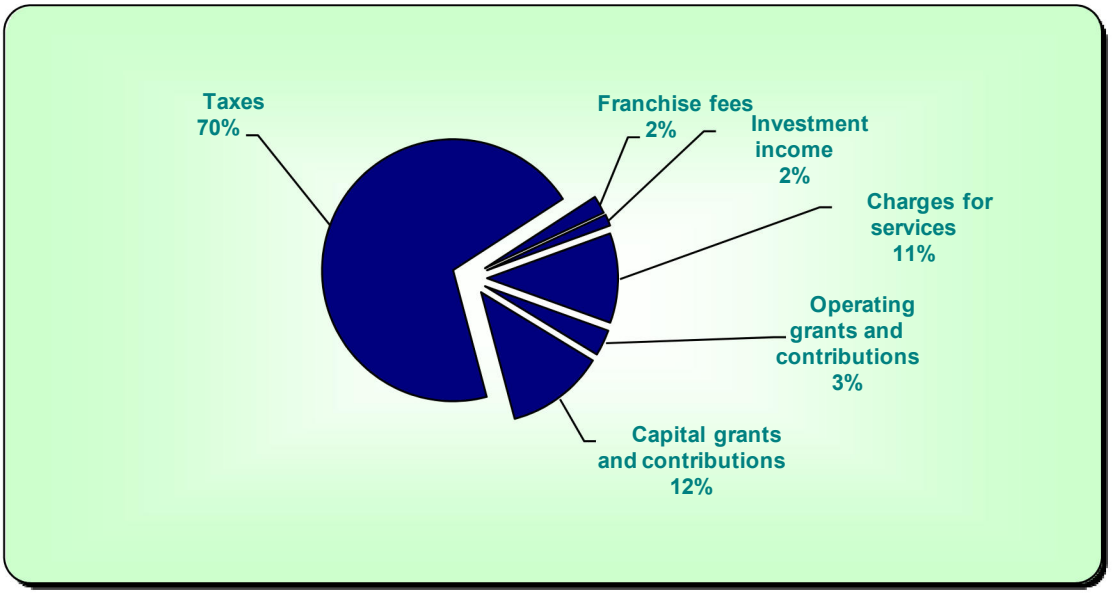
Summary of Changes in Net Assets (in 000's)

	Governmental Activities			Business - type Activities			Total		
	2009	2008	2007	2009	2008	2007	2009	2008	2007
Revenues:									
Program Revenues:									
Charges for services	$ 13,545	$ 16,714	$ 17,723	$ 58,542	$ 67,362	$ 69,242	$ 72,087	$ 84,076	$ 86,965
Operating grants and contributions	3,932	6,332	5,218	1,522	1,188	1,135	5,454	7,520	6,353
Capital grants and contributions	14,865	14,039	15,310	5,951	3,642	3,888	20,816	17,681	19,199
General Revenue:									
Taxes	85,674	87,970	82,242				85,674	87,970	82,242
Franchise fees	2,699	2,985	2,999				2,699	2,985	2,999
Investment income	(1,720)	3,842	5,902	1,517	3,408	3,854	(203)	7,250	9,757
Telshor Faciltiy income	278	267	2,973				278	267	2,973
Miscellaneous	3,091	2,835	2,456	25	40	239	3,116	2,875	2,695
Total Revenue	122,364	134,984	134,824	67,557	75,640	78,359	189,921	210,624	213,182
Expenses:									
General Government	30,359	16,560	25,894				30,359	16,560	25,894
Facilities	9,518	9,857	9,648				9,518	9,857	9,648
Police	26,944	23,814	21,426				26,944	23,814	21,426
Fire	10,611	11,290	10,346				10,611	11,290	10,346
Community Development	4,574	5,047	4,641				4,574	5,047	4,641
Public Services	11,524	12,525	11,774				11,524	12,525	11,774
Public Works	11,083	19,728	16,756				11,083	19,728	16,756
Gas	-	-		25,096	30,504	30,002	25,096	30,504	30,002
Water	-	-		14,787	13,561	13,668	14,787	13,561	13,668
Waste water	-	-		10,878	10,234	9,657	10,878	10,234	9,657
Solid waste	-	-		10,534	10,953	9,181	10,535	10,953	9,181
Other	-	-		4,274	4,185	3,801	4,275	4,185	3,801
Interest on long-term debt	4,305	4,003	3,148	-	-	-	4,307	4,003	3,148
Total Expenses	108,918	102,824	103,633	65,569	69,437	66,308	174,491	172,261	169,941
Increase in net assets before transfers	13,446	32,159	31,191	1,988	6,204	12,051	15,434	38,363	43,242
Transfers	(4,232)	(4,083)	(4,434)	4,232	4,083	4,434	-	-	
Change in Net Assets	9,211	28,076	26,756	6,220	10,287	16,485	15,430	38,363	43,242
Net Assets - beginning	306,012	277,936	252,567	194,415	184,128	167,642	500,427	462,063	420,209
Net Assets - ending	315,222	306,012	279,323	200,634	194,415	184,128	515,857	500,427	463,451

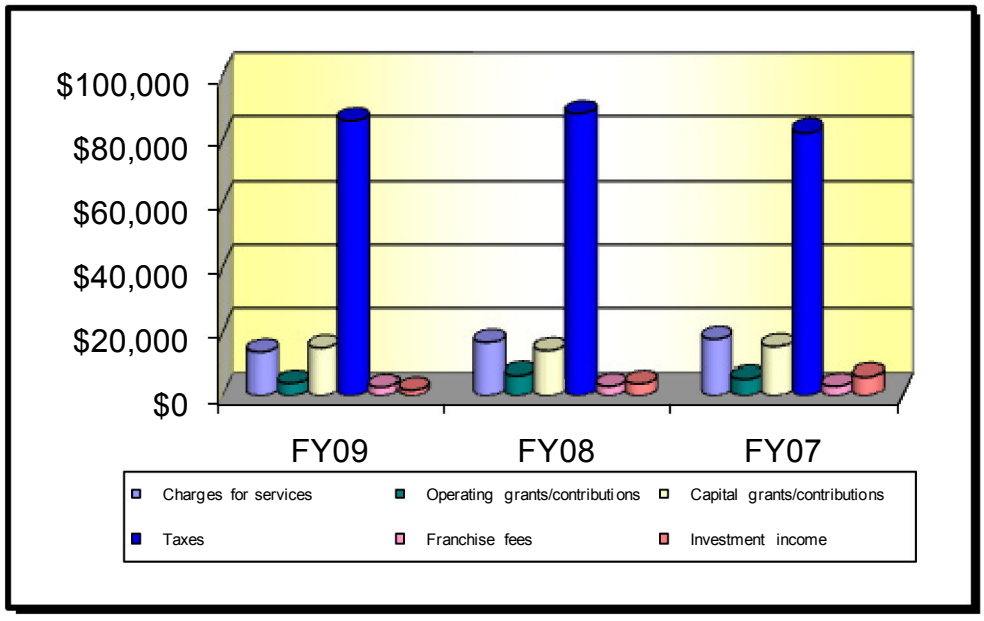
Governmental Activities

Governmental activities increased the City's net assets during the current fiscal year by $9.2 million. Gross receipts tax, property tax, and franchise fees fell from $91 million in fiscal year 2008 to $88 million in fiscal year 2009. The taxes and franchise fees contributed a significant amount for covering the $76.6 million net program expense associated with general governmental activities.

Governmental Revenues



Revenue by Source – Governmental Activities

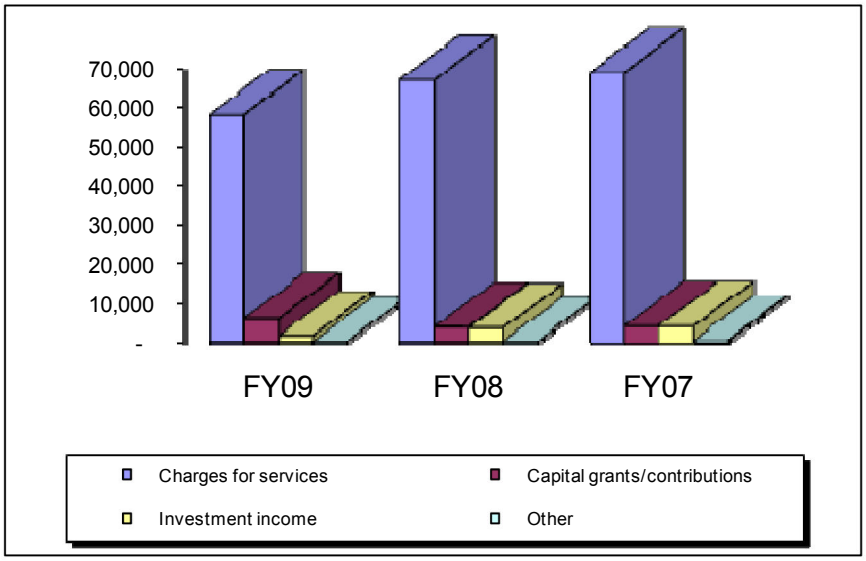


Expenses of the City's governmental activities increased from $102.8 million in fiscal year 2008 to $108.9 million in 2009. The increase resulted primarily from controlled spending in the general government.

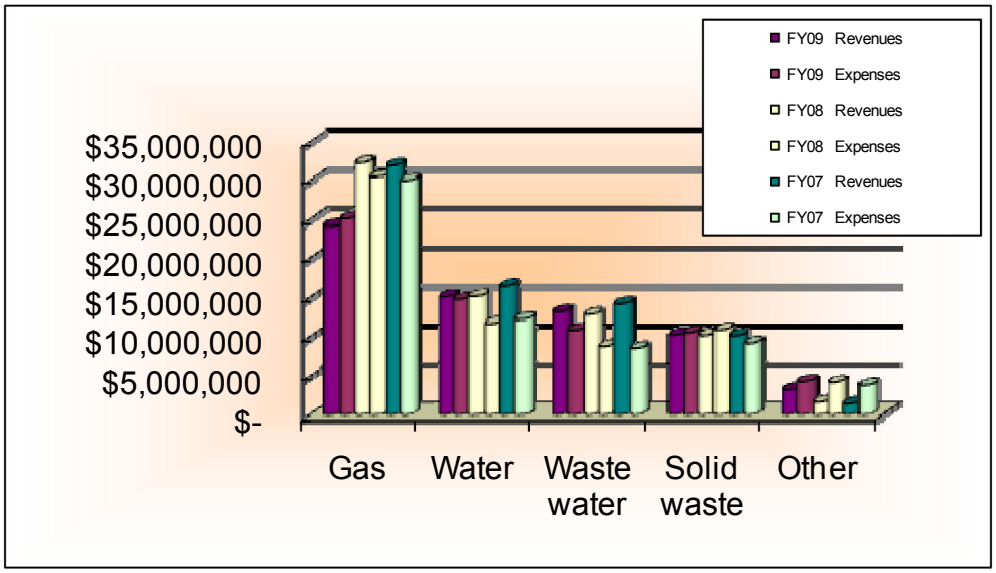
Business-type Activities

Business-type activities increased the City's net assets during the current fiscal year by $6.2 million. Charges from services dropped from $67.4 million in fiscal year 2008 to $57.9 million in fiscal year 2009. Expenses decreased from $69.4 million in 2008 to $65.1 million in 2009, with the Gas fund showing the largest decrease overall of approximately $5.4 million. The Water fund showed an increase in operating expenses of approximately $1.2 million.

Revenues by Source – Business-type Activities



Expenses and Program Revenues – Business-type Activities



Financial Analysis of the City's Funds

The national economic slowdown is reflected in a decreased level of construction activity in the local area. Gross receipts taxes have declined 4.6% from 2008. A decrease in lodgers' tax receipts reflect the cutback in travel and discretionary spending as a result of pervasive job losses throughout the country.

Capital grants increased by $826 thousand from 2008, and public works continued to make improvements on streets, facilities, and infrastructure. The repair and rehabilitation of public facilities and maintenance of public parks continues according to the City's master plan.

Governmental Funds

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

As of the end of fiscal year 2009, the City's governmental funds reported combined ending fund balances of $118,606,853, a decrease of $32,847,438 from the prior year. The General Fund, Sonoma Ranch, the 2005 Gross Receipts Tax-City Hall, and Las Cruces Convention Center funds are reported as major governmental funds. The unreserved fund balance in the General Fund is $30 million. The remainder of the General Fund balance is *reserved* to indicate inventories of $933,966 are not available to be spent. Fund balances of other major governmental funds are unreserved and reported in Sonoma Ranch $49,980, the 2005 Gross Receipts Tax-City Hall fund $708,250, and the Las Cruces Convention Center $24,305,042. All other funds are combined and reported as non-major governmental funds. Reserved fund balances are reported in other special revenue funds $30,309,728, in other capital project funds $24,531,635, and debt service $7,844,924.

General Fund

The General Fund is the chief operating fund of the City. At the end of fiscal year 2009, unreserved fund balance of the general fund was $29,923,328, while total fund balance was $30,857,294. Of the $29.9 million in unreserved fund balance, $10.5 million are amounts recorded as receivables from the State, primarily for taxes that will be collected in the ordinary course of business in the next fiscal year. Reducing the $29.9 million in unreserved fund balance by this amount leaves approximately $19.5 million in readily available resources that are not part of budgeted inflows for the upcoming year. This amount is 25.9% of General Fund expenditures for the year, and is one measure of liquidity of the General Fund.

The fund balance of the City's General Fund decreased $6,364,883 during the current fiscal year, attributed primarily to a decrease in gross receipts taxes, licenses/permits, fees/fines, and investment income.

The difference between the original budget and the final amended budget for revenues is a decrease of approximately $1,182,000 for the year. The budget for gross receipts taxes decreased $1,565,000 from the original budget to the final budget. The budget for property tax revenues increased $400,000, while the budget for licenses and permits decreased by $531,393 due to the continued decline in new construction.

Actual revenues for the fiscal year were approximately $1.3 million more than the final budget. There were three significant variances between the budgeted revenues and actual revenues by category. These variances were due to:

- Actual revenues from gross receipts tax slightly exceeded the final budget by approximately $946 thousand.

- Actual revenues from fines and fees exceeded budgeted revenues by approximately $982 thousand.

- Actual revenues from operating grants and contributions exceeded budgeted revenues by $22 thousand.

Differences between the original expenditures budget and the final amended expenditures budget totaled approximately $1.9 million and can be briefly summarized as follows:

- The City reduced the budget for salary reserves for general government by $1.4 million, distributing the budget for salary reserves among the appropriate functions.

- The City decreased the budget for police and fire by $426 thousand.

- The City reduced the budget for public services by $297 thousand.

Actual expenditures were approximately $1.5 million less than the final expenditures budget. These variances can be briefly summarized as follows:

- Actual expenditures were $685 thousand less than budget as public works projects were delayed.

- The general government actual expenditures were approximately $1.2 million less than the final budget. Activities less than budget within general government include: $371 thousand for personnel expenditures and $545 thousand for operating costs.

- The actual expenditures for public services were approximately $571 thousand less than actual expenditures due to reduced operating costs in the library of $137 thousand, recreation of $258 thousand, senior programs of $68 thousand, and $116 thousand in general administration costs.

2005 Gross Receipts Tax Fund for City Hall

In September 2005, the City issued gross receipts tax bonds in the amount of $33 million to fund public improvements and the construction of a new City Hall. The City Hall fund is reported as a major fund in the current year. The project is in the construction stage, with construction costs of $21.2 million paid during the year. Groundbreaking took place on March 20, 2008. Construction is expected to be completed in December 2009. City offices are expected to begin relocating to the new building in February 2010.

Las Cruces Convention Center

In October 2007, the City secured a loan from New Mexico Finance Authority in the amount of $27,361,565 to design and construct a convention center to meet the growing demands of the community. The convention center fund is reported as a major fund in the current year. The project is in the preliminary stages, with architectural and engineering services of $1.4 million paid during the year. Groundbreaking took place on June 29, 2009. The Center will be 55,000

square feet with just over 30,000 square feet of meeting space. The facility will feature a 15,000 square foot exhibition hall as well as a 9,000 square foot ballroom. There will be 6 break-out rooms totaling over 3,000 square feet. Additionally, there will be over 5,000 square feet of outdoor space and 2,000 square feet of indoor pre-function space. It is expected to be completed by the end of 2010.

Sonoma Ranch

The Sonoma Ranch fund is major fund in fiscal year 2009. The fund was established to account for the reimbursement to the City, through certain assessments, for construction of public works projects in this area. The City secured a $9.9 million loan from NMFA to finance public works projects. A municipal lien has been recorded on the property that directly benefits from these projects until such time as the amounts due to the City are paid.

Proprietary Funds

The Gas, Water, Waste Water, and Solid Waste funds are reported as major funds.

Unrestricted net assets of proprietary funds at the end of the year amounted to $41,668,340.

Gas Utility

The original revenue budget decreased $10.4 million during the fiscal year due primarily to a lower cost of gas and mild winter season. Gas sales were $155,134 less than the final budget. Additionally, the City is the operator for the Rio Grande Natural Gas Association (RGNGA). During fiscal year 2009, the Gas fund was reimbursed $2.4 million for operational and capital services provided to RGNGA. Total revenues for the year were approximately $23,095 above the final budget

The original expense budget was reduced by $9.8 million. Of this amount, $9.7 was attributable to the decrease in the cost of gas.

Actual expenses were approximately $1.5 million less than the final amended expenses budget.

These variances can be summarized as follows:

- The budget for customer services was $766,922 more than actual due to vacancies in shared services and the delay of budgeted projects.

- The budget for payment in lieu of taxes was $211,455 higher than actual expenses. Payment in lieu of taxes is related to revenue and as the gas revenues decrease, the payment in lieu of tax decreases.

- The budget for repairs and maintenance was $131,311 more than actual expenses due to postponed rehabilitation projects.

Water Utility

The original revenue budget remained unchanged throughout the fiscal year. Actual Water sales were $866,666 less than the final budget, due primarily to lower sales because of a slowdown in housing starts and the sluggish economy during fiscal year 2009.

Other revenue was $341,828 above final budget due mainly to the allocation of the revenue from shared services.

The budget for operating expenses in Water reflects an overall increase of $372 thousand from the original budget to the final budget. This is mainly due to an increase of $87 thousand in supplies, $65 thousand in professional services, and $172 thousand in various other expenses.

Actual expenses were $2.5 million less than the final expense budget. These variances can be summarized as follows:

- Professional services were below budget by $877,103, which was due primarily to lower consulting and legal expenses.

- Depreciation was under budget by $683,982 because the water department acquired fewer capital assets than expected.

- The budget for customer services was $520,958 more than actual due to personnel vacancies and deferred projects.

Wastewater Utility

The revenues budget remained unchanged throughout the fiscal year. Actual revenues for the fiscal year were $7,909 less than the final budget.

The expense budget increased from the original budget to the final budget by $141,019. Of this amount, the depreciation and amortization budget increased $159,508. Other budget reductions offset the large increase.

Actual expenses were approximately $1.9 million less than the final expenditures budget. These variances can be summarized as follows:

- Depreciation was under budget by $887,475 due to the wastewater department acquiring fewer assets than expected.

- The budget for customer services was $324,171 more than actual due to personnel vacancies and deferred projects.

- Professional services were lower than budget by $254,758, due largely to la reduced number of engineering services and feasibility studies during the year.

- The budget for supplies was $226,086 more than actual, attributed to lower prices on chemicals and field supplies used at the treatment plant.

Solid Waste Utility

The original revenue budget remained unchanged during the fiscal year. Actual Solid Waste sales were $197,910 less than the final budget.

Budgeted expenses in Solid Waste increased $1,349,658 from the original budget to the final budget, which included an increase in repairs and maintenance of $430,000 and professional services of $877,737.

Actual expenditures were $2.8 million less than the final budget. The major variances include:

- Professional services were lower than budget by $2.6 million. This is mainly attributed to a delay in the completion of the landfill closure activity, which was not completed as planned. Construction at the site was budgeted, but not spent.

- The budget for customer services was $371 thousand more than actual due to personnel vacancies and deferred projects.

Debt Service

Long-term Debt

At the end of fiscal year 2009, the City had total long-term debt outstanding of $170,464,972 in bonds, notes and leases, a net decrease of $2,892,142 over the prior year. During the year, the City had borrowings from NMFA totaling $11,272,474. Decreases to long-term liabilities include lease principal payments of $238,349 and bond debt service payments of $10,740,000.

Outstanding Bonds and Liabilities to Financial Institutions 2009

	Governmental			Business-type			Total		
	2009	2008	Change	2009	2008	Change	2009	2008	Change
Revenue Bonds: Outstandin	48,950,000	54,125,000	(5,175,000)	44,635,000	50,200,000	(5,565,000)	93,585,000	104,325,000	(10,740,000)
Notes Payable: Outstanding	49,003,451	42,333,919	6,669,532	27,486,465	26,069,790	1,416,675	76,489,916	68,403,709	8,086,207
Capital Leases: Outstanding	324,909	554,258	(229,349)	65,147	74,147	(9,000)	390,056	628,405	(238,349)
Total Outstanding	**98,278,360**	**97,013,177**	**1,265,183**	**72,186,612**	**76,343,937**	**(4,157,325)**	**170,464,972**	**173,357,114**	**(2,892,142)**

At the end of fiscal year 2008, the City had total long-term debt outstanding $173,357,114 in bonds, notes, and leases, a net increase of 47,564,625 over the prior year. During the year, the City had borrowings from NMFA totaling $57,368,807. Decreases to long-term liabilities include lease principal payments of $226,221 and bond debt service payments of $7,285,000.

Outstanding Bonds and Liabilities to Financial Institutions 2008

	Governmental			Business-type			Total		
	2008	2007	Change	2008	2007	Change	2008	2007	Change
Revenue Bonds	54,125,000	59,080,000	(4,955,000)	50,200,000	52,530,000	(2,330,000)	104,325,000	111,610,000	(7,285,000)
Notes Payable	42,333,919	12,298,853	30,035,066	26,069,790	1,029,010	25,040,780	68,403,709	13,327,863	55,075,846
Capital Leases	554,258	770,645	(216,387)	74,147	83,981	(9,834)	628,405	854,626	(226,221)
Total	97,013,177	72,149,498	24,863,679	76,343,937	53,642,991	22,700,946	173,357,114	125,792,489	47,564,625

Additional information on the City's debt can be found in Note 7.

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2009 amounts to $496,875,225, net of accumulated depreciation. This investment in capital assets includes land, buildings, land and building improvements, leasehold improvements, equipment, infrastructure, and construction in progress. The total increase in the City's investment in capital assets for the current fiscal year, net of accumulated depreciation, was 25.3 percent (a 14.5 percent increase for governmental activities and a 10.8 percent increase for business-type activities).

Major capital asset events during the current fiscal year included the following:

- Completion of several of the City's public works and facilities projects and additional equipment increased the City of Las Cruces capital assets by $32.9 million, which includes capital assets contributed by developers of $5.6 million.
- The retirement of capital assets was $1.7 million. This includes equipment sold at public auction and infrastructure retirements.
- Construction continued on several of the City's utility projects as $15.2 million was added in utility infrastructure systems and equipment.
- Retirement of utility capital assets totaled $5.6 million this year.

Additional information on the City's capital assets can be found in Note 4.

Economic Outlook

The City of Las Cruces, while still faring better than the nation, has not been immune from the recession which started in December 2007. A table containing an array of economic indicators clearly shows the mixed performance made by the City during the last twenty four months. The trends show growth only in population. The construction industry has shown a continued drop in fiscal year 2009 and lodging tax receipts reflect the cutback in discretionary spending as a result of pervasive job losses in most states, including New Mexico.

Las Cruces Economic Indicators

Item	Fiscal Year 2009	Fiscal Year 2008	Change Number	Change Percent
Total Employment (MSA)*	**68,808**	69,075	(267)	-0.4%
Lodging Tax Receipts	**$1,663,616**	$1,785,109	$ (121,493)	-6.8%
Gross Receipts Tax	**$70,169,219**	$72,665,014	$ (2,495,795)	-3.4%
Single Family Building Permits	**562**	675	(113)	-16.7%
Total Permit Valuation (Millions)	**$182.1**	$184.9	$ (2.8)	-1.5%
Population Estimate**	**91,865**	89,722	2,143	2.4%

* Preliminary - Data for Metropolitan Statistical Area

** Census Bureau Estimates as of July 1

For fiscal year 2009/2010, the City anticipates a slow turn around as the national economy begins to recover. The past two fiscal years have seen the gross receipts tax fall as construction activity centered on single family housing continued to decline. Total valuation, while down, was buoyed in part by commercial activity.

The other significant tax used for funding City government is the property tax. This revenue source, while showing the effects of rapid construction adding to the base value, is more modest in its gains. The State of New Mexico controls the rate of property tax increase allowed based on formulas tied to inflation. One formula controls the rate of increase in the mill levy and another controls the rate of increase in the assessed value of residential property. While new construction is added to the base, revenue increases on existing properties are subjected to the formula. By limiting gains in assessed value tax gains that would result from increased values on existing property are also limited. The result is property tax growth that is moderated and relatively stable.

One financial indicator of the City's financial health is change in fund balance for the General Fund. Since this fund is the main source for providing city services, growth in fund balance reflects financial management practices that, while mindful of meeting increasing demands, demonstrate prudent fiscal management grounded in a long run perspective.

While the General Fund balances are anticipated to ebb slightly over the time horizon, the City can continue to provide its citizens services and employees competitive wages because of a healthy fund balance. This ability is a dividend of the City's prudent fiscal management practice and is allowing the City to navigate the recession while maintaining services.

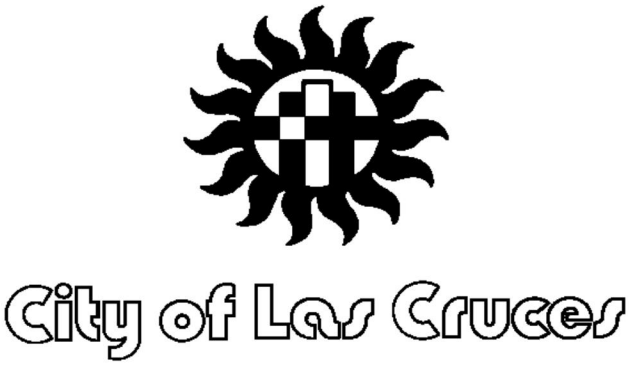
The economy should, however, continue to outpace New Mexico as a whole and Las Cruces is well positioned to benefit when the economy returns to expansionary mode over the next five years.

Requests for Information

This financial report is designed to present users with an overview of the City's finances and to demonstrate the City's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact

Financial Services Director
City of Las Cruces
P.O. Box 20000
Las Cruces, NM 88004

Government-Wide Financial Statements


City of Las Cruces

City of Las Cruces
Statement of Net Assets
June 30, 2009

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Public Housing Authority	South Central Solid Waste
Assets					
Cash and investments	$ 74,475,374	$ 42,364,901	$ 116,840,275	$ 2,965,133	$ 7,122,270
Receivables, net	11,466,507	5,265,504	16,732,011	640,060	236,536
Other assets	1,852,786	2,492,912	4,345,698	1,006,073	6,277
Due from other governmental units	24,322,412	337,870	24,660,282	1,290,974	-
Due from South Central Solid Waste	4,312,000	-	4,312,000	-	-
Notes receivable	-	2,116,597	2,116,597	-	-
Restricted cash and investments	39,163,715	30,497,532	69,661,247	1,435,602	1,949,641
Capital assets					
Land and construction in progress	58,375,421	19,177,889	77,553,310	5,354,447	2,738,049
Other capital assets, net of depreciation	239,955,667	179,366,248	419,321,915	20,613,610	5,937,945
Total capital assets	298,331,088	198,544,137	496,875,225	25,968,057	8,675,994
Total assets	453,923,882	281,619,453	735,543,335	33,305,899	17,990,718
Liabilities					
Accounts payable and accrued liabilities	8,357,025	2,112,016	10,469,041	533,489	78,915
Customer deposits	-	1,540,178	1,540,178	150,022	-
Unearned revenue	16,786,531	493,310	17,279,841	-	-
Other liabilities	-	-	-	2,765,285	-
Long-term liabilities					
Due within one year	9,804,740	5,863,025	15,667,765	1,088,320	677,052
Due in more than one year	103,753,241	70,976,627	174,729,868	9,089,512	5,471,090
Total liabilities	138,701,537	80,985,156	219,686,693	13,626,628	6,227,057
Net Assets					
Invested in capital assets, net of related debt	199,706,049	126,330,154	326,036,203	13,731,860	4,363,994
Restricted for					
Housing	-	-	-	502,637	-
Community development	62,823	-	62,823	-	-
Debt service	7,844,924	28,957,354	36,802,278	-	-
Capital projects	24,717,350	-	24,717,350	-	-
Customer deposits	-	1,540,178	1,540,178	-	-
Closure/post-closure	-	-	-	-	1,949,641
Unrestricted	82,891,199	43,806,611	126,697,810	5,444,774	5,450,026
Total net assets	$ 315,222,345	$ 200,634,297	$ 515,856,642	$ 19,679,271	$ 11,763,661

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Activities
For the Year Ended June 30, 2009

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities				
General government	$ 30,358,757	$ 2,041,908	$ 29,446	$ 3,349,863
Facilities	9,518,472	339,838	-	-
Police	26,944,282	4,638,721	955,478	-
Fire	10,610,957	-	381,453	-
Community development	4,573,918	2,618,030	1,369,051	-
Public services	11,524,067	1,919,636	1,196,764	-
Public works	11,083,338	1,986,789	-	11,515,313
Interest on long-term debt	4,307,153	-	-	-
Total governmental activities	108,920,944	13,544,922	3,932,192	14,865,176
Business-type activities				
Gas	25,095,939	23,880,090	-	333,176
Water	14,786,653	13,181,528	-	1,967,973
Waste water	10,877,773	10,792,925	-	2,382,453
Solid waste	10,534,729	10,267,228	-	-
Transit	4,167,484	420,444	1,522,231	1,267,256
Alternative fuel	107,254	-	-	-
Total business-type activities	65,569,832	58,542,215	1,522,231	5,950,858
Total primary government	$ 174,490,776	$ 72,087,137	$ 5,454,423	$ 20,816,034
Component units				
Solid waste	$ 3,626,351	$ 4,598,827	$ -	$ -
Housing	8,484,482	2,319,582	5,438,623	470,471
Total component unit	$ 12,110,833	$ 6,918,409	$ 5,438,623	$ 470,471
General revenues				
Taxes				
Gross receipts				
Property				
Franchise				
Investment income (loss)				
Telshor Facility income				
Other				
Transfers				
Total general revenues and transfers				
Change in net assets				
Net assets, beginning of year				
Net assets, end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Public Housing Authority	South Central Solid Waste Authority
$ (24,937,540)		$ (24,937,540)		
(9,178,634)		(9,178,634)		
(21,350,083)		(21,350,083)		
(10,229,504)		(10,229,504)		
(586,837)		(586,837)		
(8,407,667)		(8,407,667)		
2,418,764		2,418,764		
(4,307,153)		(4,307,153)		
(76,578,654)		(76,578,654)		
-	$ (882,673)	(882,673)		
-	362,848	362,848		
-	2,297,605	2,297,605		
-	(267,501)	(267,501)		
-	(957,553)	(957,553)		
-	(107,254)	(107,254)		
-	445,472	445,472		
(76,578,654)	445,472	(76,133,182)		
			$ -	$ 972,476
			(255,806)	-
			(255,806)	972,476
73,505,547	-	73,505,547	-	-
12,168,305	-	12,168,305	-	-
2,698,501	-	2,698,501	-	-
(1,720,066)	1,517,197	(202,869)	36,191	231,502
277,967	-	277,967	-	-
3,090,660	25,169	3,115,829	33,407	-
(4,231,688)	4,231,688	-	-	-
85,789,226	5,774,054	91,563,280	69,598	231,502
9,210,572	6,219,526	15,430,098	(186,208)	1,203,978
306,011,773	194,414,771	500,426,544	19,865,479	10,559,683
$ 315,222,345	$ 200,634,297	$ 515,856,642	$ 19,679,271	$ 11,763,661

The accompanying notes are an integral part of these financial statements.

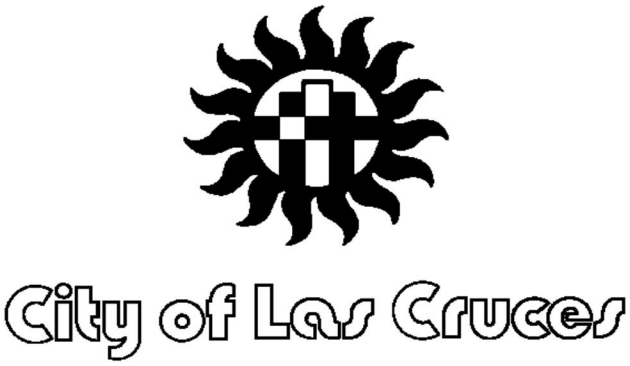
City of Las Cruces
Balance Sheet—*Governmental Funds*
June 30, 2009

	General Fund	Sonoma Ranch	2005 Gross Receipts Tax-City Hall
Assets			
Pooled cash and investments	$ 16,462,888	$ 49,980	$ 709,324
Restricted cash and investments	-	-	-
Receivables, net	747,118	7,891,641	687
Due from other funds	7,052,110	-	-
Due from other governmental units	10,412,780	-	-
Inventories	933,966	-	-
Total assets	$ 35,608,862	$ 7,941,621	$ 710,011
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	$ 2,419,840	$ -	$ 1,761
Due to other governments	2,861	-	-
Due to other funds	-	-	-
Accrued liabilities	2,029,983	-	-
Deferred revenue	298,884	7,891,641	-
Total liabilities	4,751,568	7,891,641	1,761
Fund balances			
Reserved for			
Inventories	933,966	-	-
Health care related programs	-	-	-
Unreserved, reported in			
General fund	29,923,328	-	-
Special revenue funds	-	49,980	-
Debt service funds	-	-	-
Capital projects funds	-	-	708,250
Total fund balances	30,857,294	49,980	708,250
Total liabilities and fund balances	$ 35,608,862	$ 7,941,621	$ 710,011

The accompanying notes are an integral part of these financial statements.

Las Cruces Convention Center	Other Governmental Funds	Total Governmental Funds
$ -	$ 49,127,377	$ 66,349,569
25,199,028	13,964,687	39,163,715
-	2,798,169	11,437,615
-	-	7,052,110
-	13,909,632	24,322,412
-	-	933,966
$ 25,199,028	$ 79,799,865	$ 149,259,387
$ 92,650	$ 3,480,856	$ 5,995,107
-	-	2,861
801,336	6,250,774	7,052,110
-	117,958	2,147,941
-	7,078,275	15,268,800
893,986	16,927,863	30,466,819
-	-	933,966
-	20,317,288	20,317,288
-	-	29,923,328
-	9,992,440	10,042,420
-	7,844,924	7,844,924
24,305,042	24,717,350	49,730,642
24,305,042	62,872,002	118,792,568
$ 25,199,028	$ 79,799,865	$ 149,259,387

The accompanying notes are an integral part of these financial statements.



The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
June 30, 2009

Total fund balances for governmental funds	$ 118,792,568
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	297,431,705
The amount due from South Central Solid Waste Authority is not available to pay for current-period expenditures and is, therefore, not reported in the funds.	4,312,000
Bond issuance costs of $695,936 are expensed for fund financial statements versus capitalized for government-wide financial statements (less accumulated amortization of $59,027).	636,909
A portion of the assets (including capital assets $899,383) and liabilities (including long-term debt of $5,175,179) of internal service funds are included in governmental activities in the statement of net assets.	3,946,619
Telshor facility lease payments received are deferred in the statement of net assets and recognized over the lease term.	(1,514,654)
Some liabilities, including long-term obligations, applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported in the funds.	(108,382,802)
Net assets of governmental activities	$ 315,222,345

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Revenues, Expenditures and Changes in Fund Balance—*Governmental Funds*
For the Year Ended June 30, 2009

	General Fund	Sonoma Ranch	2005 Gross Receipts Tax-City Hall
Revenues			
Taxes	$ 69,252,935	$ -	$ -
Charges for services	1,500,865	-	-
Fees and fines	1,287,875	-	-
Franchise fees	2,772,546	-	-
Investment income (loss)	635,442	1,230	(213,616)
Licenses and permits	1,339,091	-	-
Intergovernmental	24,270	-	-
Other	3,972,422	-	-
Total revenues	80,785,446	1,230	(213,616)
Expenditures			
Current			
General government	13,686,074	-	-
Facilities	9,090,348	-	-
Police	20,422,717	-	-
Fire	9,249,207	-	-
Community development	3,062,325	-	-
Public services	7,616,571	-	-
Public works	9,459,917	-	-
Capital outlay	2,474,132	-	21,189,007
Debt service			
Principal	229,349	-	-
Interest and other charges	-	-	-
Total expenditures	75,290,640	-	21,189,007
Revenues over (under) expenditures	5,494,806	1,230	(21,402,623)
Other Financing Sources (Uses)			
Issuance of debt	-	-	-
Sale of capital assets	-	-	-
Transfers in	1,283,309	-	-
Transfers out	(13,142,998)	-	-
Total other financing sources (uses)	(11,859,689)	-	-
Net change in fund balances	(6,364,883)	1,230	(21,402,623)
Fund balances, beginning of year	37,222,177	48,750	22,110,873
Fund balances, end of year	$ 30,857,294	$ 49,980	$ 708,250

The accompanying notes are an integral part of these financial statements.

Las Cruces Convention Center	Other Governmental Funds	Total Governmental Funds
$ -	$ 19,119,418	$ 88,372,353
-	537,362	2,038,227
-	1,688,045	2,975,920
-	-	2,772,546
182,017	(2,514,563)	(1,909,490)
-	1,749	1,340,840
-	13,059,726	13,083,996
-	3,833,243	7,805,665
182,017	35,724,980	116,480,057
-	2,107,797	15,793,871
-	476,779	9,567,127
-	6,508,234	26,930,951
-	1,362,675	10,611,882
-	1,511,940	4,574,265
-	3,908,190	11,524,761
2,848	1,621,232	11,083,997
1,354,803	27,059,002	52,076,944
-	8,069,188	8,298,537
-	4,307,153	4,307,153
1,357,651	56,932,190	154,769,488
(1,175,634)	(21,207,210)	(38,289,431)
-	9,749,434	9,749,434
-	587,667	587,667
-	19,804,881	21,088,190
-	(12,654,585)	(25,797,583)
-	17,487,397	5,627,708
(1,175,634)	(3,719,813)	(32,661,723)
25,480,676	66,591,815	151,454,291
$ 24,305,042	$ 62,872,002	$ 118,792,568

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2009

Net change in fund balances—governmental funds	$(32,661,723)
Amounts reported for *governmental activities* in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays of $51,637,585 exceeded depreciation expense of $13,757,342 and sale of capital assets of $259,853 .	37,620,390
Bond issuance costs are amortized to interest expense over the life of the bond in the statement of activities. This is the current year amortization.	(15,067)
Proceeds from the issuance of long-term obligations provide current financial resources to governmental funds and increase long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the current year principal repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds of $9,749,434 exceeded repayments of $8,298,537 and the change in bond premium/discount of $47,961.	(1,402,936)
Principal payments by South Central Solid Waste to the City's debt service fund are reported as revenue in the debt service fund but reduce assets on the statement of net assets.	(640,000)
The change in the liability for compensated absences affects expenses reported in the statement of activities but does not require the use of current financial resources and is therefore not reported as expenditures in governmental funds.	(91,658)
Revenues from donated capital assets are reported in the statement of activities, but do not provide current financial resources and are not reported as revenues in the governmental funds.	5,737,642
Payments received related to the Telshor facility lease are recognized over the term of the lease in the statement of net assets, but not in the funds. This is the amount recognized in the current year.	277,967
Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. A portion of the change in net assets of internal service funds is reported with governmental activities.	385,957
Change in net assets of governmental activities	$ 9,210,572

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
General Fund
For the Year Ended June 30, 2009
(With Comparative Actual Amounts for the Year Ended June 30, 2008)

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Local taxes					
Gross receipts	$ 59,564,000	$ 57,999,000	**$ 58,944,548**	$ 945,548	$ 62,489,662
Property	8,043,741	8,443,741	**8,727,273**	283,532	7,777,195
Utility franchise	1,271,250	1,254,250	**1,034,885**	(219,365)	1,199,817
Total local taxes	68,878,991	67,696,991	**68,706,706**	1,009,715	71,466,674
State-shared taxes	580,723	597,141	**546,229**	(50,912)	577,065
Charges for services	1,108,383	1,255,683	**1,500,865**	245,182	1,104,486
Fees and fines	1,240,091	1,321,969	**1,287,875**	(34,094)	1,295,959
Franchise fees	2,884,311	2,761,175	**2,772,546**	11,371	2,677,024
Investment income	874,923	547,662	**635,442**	87,780	1,065,656
Licenses and permits	2,141,021	1,609,628	**1,339,091**	(270,537)	1,941,912
Operating grants and contributions	3,050	1,550	**24,270**	22,720	1,323
Other	3,738,572	3,683,999	**3,972,422**	288,423	4,409,260
	12,571,074	11,778,807	**12,078,740**	299,933	13,072,685
Total revenues	81,450,065	79,475,798	**80,785,446**	1,309,648	84,539,359
Expenditures					
Current					
General government	15,987,511	14,861,752	**13,686,074**	1,175,678	12,667,402
Facilities	9,869,730	9,685,046	**9,090,348**	594,698	9,028,708
Police	19,499,142	19,210,981	**20,422,717**	(1,211,736)	19,114,476
Fire	9,481,166	9,342,936	**9,249,207**	93,729	9,145,102
Community development	3,146,732	3,104,231	**3,062,325**	41,906	2,731,683
Public services	8,485,071	8,188,293	**7,616,571**	571,722	7,379,389
Public works	9,865,742	10,145,123	**9,459,917**	685,206	8,707,086
Capital outlay	2,050,905	1,992,788	**2,474,132**	(481,344)	1,918,748
Debt service					
Principal	263,000	263,000	**229,349**	33,651	216,387
Interest	-	-	**-**	-	46,162
Total expenditures	78,648,999	76,794,150	**75,290,640**	1,503,510	70,955,143
Revenues over expenditures	2,801,066	2,681,648	**5,494,806**	2,813,158	13,584,216
Other Financing Sources (Uses)					
Transfers in	1,331,357	1,265,668	**1,283,309**	17,641	1,354,930
Transfers out	(10,783,131)	(13,374,545)	**(13,142,998)**	231,547	(14,307,705)
Total other financing sources (uses)	(9,451,774)	(12,108,877)	**(11,859,689)**	249,188	(12,952,775)
Net change in fund balance	(6,650,708)	(9,427,229)	**(6,364,883)**	3,062,346	631,441
Fund balance, beginning of year	37,222,177	37,222,177	**37,222,177**	-	36,590,736
Fund balance, end of year	$ 30,571,469	$ 27,794,948	**$ 30,857,294**	$ 3,062,346	$ 37,222,177

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Sonoma Ranch
For the Year Ended June 30, 2009
(With Comparative Actual Amounts for the Year Ended June 30, 2008)

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income (expense)	$ -	$ -	**$ 1,230**	$ 1,230	$ 104,668
Other	-	-	**-**	-	1,711,712
Total revenues	-	-	**1,230**	1,230	1,816,380
Other Financing Sources (Uses)					
Transfers out	-	-	**-**	-	(1,768,010)
Total other financing sources (uses)	-	-	**-**	-	(1,768,010)
Net change in fund balance	-	-	**1,230**	1,230	48,370
Fund balance, beginning of year	48,750	48,750	**48,750**	-	380
Fund balance, end of year	$ 48,750	$ 48,750	**$ 49,980**	$ 1,230	$ 48,750

The accompanying notes are an integral part of these financial statements.

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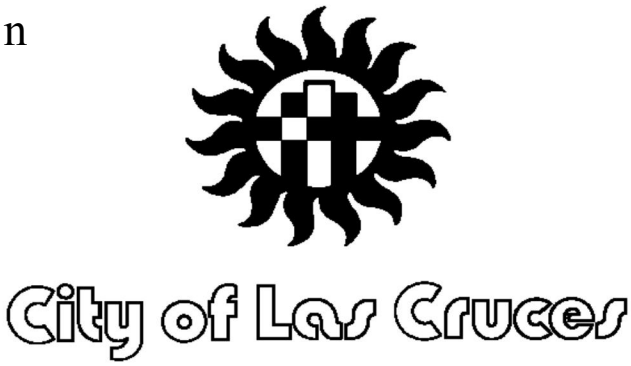


The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Net Assets—*Proprietary Funds*
June 30, 2009

	Gas	Water	Waste Water
Assets			
Current assets			
Cash and investments	$ 8,191,580	$ 8,938,860	$ 15,816,561
Accounts receivable, net of allowance for uncollectible accounts	2,380,734	1,192,895	797,737
Due from other governments	-	9,756	310,893
Inventories	679,712	567,087	146,087
Total current assets	11,252,026	10,708,598	17,071,278
Noncurrent assets			
Restricted cash and investments	532,960	19,315,487	7,754,828
Notes receivable	-	1,477,852	638,745
Advance to other funds	947,500	-	1,310,947
Other	-	484,810	292,988
Capital assets	54,467,331	109,904,549	111,664,682
Less accumulated depreciation	(26,428,853)	(28,022,121)	(31,052,015)
Net capital assets	28,038,478	81,882,428	80,612,667
Total noncurrent assets	29,518,938	103,160,577	90,610,175
Total assets	40,770,964	113,869,175	107,681,453

The accompanying notes are an integral part of these financial statements.

Enterprise Funds				
Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
$ 5,384,226	$ 701,666	$ 39,032,893	$ 11,457,813
868,972	4,882	5,245,220	49,175
-	17,221	337,870	-
-	-	1,392,886	552,762
6,253,198	723,769	46,008,869	12,059,750
2,894,257	-	30,497,532	-
-	-	2,116,597	-
-	-	2,258,447	-
-	51,377	829,175	-
10,350,072	7,558,589	293,945,223	10,408,941
(7,188,917)	(3,572,389)	(96,264,295)	(8,646,349)
3,161,155	3,986,200	197,680,928	1,762,592
6,055,412	4,037,577	233,382,679	1,762,592
12,308,610	4,761,346	279,391,548	13,822,342

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Net Assets—*Proprietary Funds*
June 30, 2009

	Gas	Water	Waste Water
Liabilities			
Current liabilities			
Accounts and contracts payable	496,658	378,120	67,290
Accrued liabilities	175,029	360,293	279,533
Deferred revenue	44,628	448,474	-
Current portion of noncurrent liabilities	45,143	2,108,110	1,521,355
Total current liabilities	761,458	3,294,997	1,868,178
Noncurrent liabilities			
Customer deposits	532,960	481,207	472,639
Revenue bonds payable	-	22,469,721	18,782,653
Notes payable	-	14,878,923	9,960,614
Compensated absences	180,571	158,750	133,213
Claims	-	-	-
Accrued landfill closure cost	-	-	-
Advance from other funds	-	2,045,947	-
Total noncurrent liabilities	713,531	40,034,548	29,349,119
Total liabilities	1,474,989	43,329,545	31,217,297
Net Assets			
Invested in capital assets, net of related debt	28,038,477	42,465,361	50,381,348
Restricted for customer deposits	532,960	481,207	472,639
Restricted for debt service	-	18,834,280	7,282,189
Unrestricted	10,724,538	8,758,782	18,327,980
Total net assets	$ 39,295,975	$ 70,539,630	$ 76,464,156

Net assets of business-type activities in the statement of net assets are different because a portion of the assets (including capital assets of $863,209) and liabilities (including long-term debt of $1,922,414) of internal service funds are included in business-type activities on the statement of net assets

Net assets of business-type activities

The accompanying notes are an integral part of these financial statements.

Enterprise Funds			
Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
8,538	4,288	954,894	261,342
130,319	71,599	1,016,773	93,218
-	-	493,102	-
1,653,115	24,232	5,351,955	1,896,853
1,791,972	100,119	7,816,724	2,251,413
53,372	-	1,540,178	-
-	-	41,252,374	-
2,206,767	-	27,046,304	-
89,143	96,928	658,605	144,891
-	-	-	5,056,038
608,000	-	608,000	-
212,500	-	2,258,447	-
3,169,782	96,928	73,363,908	5,200,929
4,961,754	197,047	81,180,632	7,452,342
595,559	3,986,200	125,466,945	1,762,592
53,372	-	1,540,178	-
2,840,885	-	28,957,354	-
3,857,040	578,099	42,246,439	4,607,408
$ 7,346,856	$ 4,564,299	198,210,916	$ 6,370,000
		2,423,381	
		$ 200,634,297	

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2009

	Gas	Water	Waste Water
Operating Revenues			
Sales/charges	$ 21,407,966	$ 12,728,241	$ 10,642,521
Provision for uncollectible accounts	(410,953)	(166,157)	(147,813)
Net sales/charges	20,997,013	12,562,084	10,494,708
Utility extension/service fee	177,621	104,796	-
Rentals	-	12,495	-
Other	2,705,456	502,153	298,217
Total operating revenues	23,880,090	13,181,528	10,792,925
Operating Expenses			
Personnel services	3,591,805	2,491,493	2,564,807
Cost of gas purchased	13,647,130	-	-
Supplies	241,782	442,910	608,064
Utilities	27,767	1,784,093	746,673
Professional services	444,064	1,884,837	711,625
Motor pool charges	-	-	-
Motor fuel	-	-	-
Repairs and maintenance	909,825	990,493	552,259
Rent	5,696	25,825	11,725
Depreciation and amortization	1,877,364	2,018,618	2,430,031
Payment in lieu of taxes	550,380	424,454	390,091
Administrative charges from other funds	526,637	532,129	505,032
Customer service	3,017,541	1,757,602	723,253
Accrued post closure costs	-	-	-
Claims and judgments	-	-	-
Insurance	151,060	88,235	50,420
Other	45,536	110,549	9,338
Total operating expenses	25,036,587	12,551,238	9,303,318
Operating income (loss)	(1,156,497)	630,290	1,489,607
Nonoperating Revenues (Expenses)			
Gain on sale of capital assets	9,119	8,488	-
Investment income	281,364	467,082	525,132
Grants and contributions	333,176	1,967,973	2,382,453
Interest expense	(26,118)	(2,131,025)	(1,474,886)
Total nonoperating revenue (expense)	597,541	312,518	1,432,699
Income (loss) before transfers	(558,956)	942,808	2,922,306

The accompanying notes are an integral part of these financial statements.

Enterprise Funds			
Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
$ 10,386,120	$ 402,715	$ 55,567,563	$ 10,948,053
(153,368)	-	(878,291)	-
10,232,752	402,715	54,689,272	10,948,053
-	-	282,417	-
11,981	-	24,476	781,542
22,495	17,729	3,546,050	-
10,267,228	420,444	58,542,215	11,729,595
2,715,998	2,689,761	14,053,864	3,530,859
-	-	13,647,130	-
382,009	87,241	1,762,006	3,080,831
25,075	40,081	2,623,689	346,055
2,659,583	122,744	5,822,853	665,228
-	433,815	433,815	22,007
-	259,245	259,245	-
1,366,404	117,886	3,936,867	603,441
52,950	-	96,196	204,666
668,866	498,450	7,493,329	574,954
231,636	-	1,596,561	-
220,211	-	1,784,009	-
1,489,943	-	6,988,339	-
477,713	-	477,713	-
-	-	-	3,082,250
103,605	23,300	416,620	119,873
8,743	5,000	179,166	30,928
10,402,736	4,277,523	61,571,402	12,261,092
(135,508)	(3,857,079)	(3,029,187)	(531,497)
16,875	-	34,482	-
167,968	-	1,441,546	265,076
-	2,789,487	7,473,089	-
(125,394)	-	(3,757,423)	-
59,449	2,789,487	5,191,694	265,076
(76,059)	(1,067,592)	2,162,507	(266,421)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2009

	Gas	Water	Waste Water
Transfers			
Transfers in	-	420,582	1,116,360
Transfers out	(54,400)	(672,793)	(420,582)
Change in fund net assets	(613,356)	690,597	3,618,084
Fund net assets, beginning of year	39,909,331	69,849,033	72,846,072
Fund net assets, end of year	$ 39,295,975	$ 70,539,630	$ 76,464,156

Some amounts reported for *business-type activities* in the statement of activities are different because the change in net assets of certain internal service funds is reported with business-type activities.

Change in net assets of business-type activities

The accompanying notes are an integral part of these financial statements.

Enterprise Funds			
Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
1,000,000	2,630,152	5,167,094	709,552
-	(15,500)	(1,163,275)	(3,978)
923,941	1,547,060	6,166,326	439,153
6,422,915	3,017,239	192,044,590	5,930,847
$ 7,346,856	$ 4,564,299		$ 6,370,000
		53,196	
		$ 6,219,522	

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Cash Flows—*Proprietary Funds*
For the Year Ended June 30, 2009

	Gas	Water	Waste Water
Cash flows from operating activities			
Cash received from customers (including other funds)	$ 21,872,672	$ 12,691,813	$ 10,406,377
Cash paid to suppliers	(20,187,428)	(8,345,186)	(5,698,079)
Cash paid to employees	(3,628,669)	(2,781,217)	(2,743,935)
Claims paid	-	-	-
Other receipts	2,705,456	502,153	298,217
Net cash provided (used) by operating activities	762,031	2,067,563	2,262,580
Cash flows from noncapital financing activities			
Grants and contributions	333,176	1,967,973	2,624,591
Transfers in	-	420,582	1,116,360
Transfers out	(54,400)	(672,793)	(420,582)
Loans for development impact fees	-	237,157	96,544
Advance to other funds	(947,500)	2,045,947	(1,310,947)
Net cash provided (used) by noncapital financing activities	(668,724)	3,998,866	2,105,966
Cash flows from capital and related financing activities			
Purchase of capital assets	(2,082,766)	(10,247,499)	(11,498,790)
Proceeds from sale of capital assets	-	8,488	-
Acquisition of other assets	-	-	(36,353)
Proceeds from revenue bonds and notes payable	-	-	-
Principal paid: revenue bonds/lease purchase/advances	-	(3,282,547)	(2,221,311)
Interest paid: revenue bonds/lease purchase/advances	(26,118)	(2,131,025)	(1,474,886)
Net cash provided (used) by capital and related financing activities	(2,108,884)	(15,652,583)	(15,231,340)
Cash flows from investing activities			
Interest received	281,364	467,082	525,132
Net cash provided by investing activities	281,364	467,082	525,132
Net increase (decrease) in pooled cash and investments	(1,734,213)	(9,119,072)	(10,337,662)
Cash and investments, beginning of year	10,458,753	37,373,419	33,909,051
Cash and investments, end of year	$ 8,724,540	$ 28,254,347	$ 23,571,389

The accompanying notes are an integral part of these financial statements.

Enterprise Funds			
Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
$ 10,101,693	$ 403,069	$ 55,475,624	$ 13,822,280
(7,927,871)	(1,229,279)	(43,387,843)	(7,770,141)
(2,720,038)	(2,662,799)	(14,536,658)	(3,433,492)
-	-	-	(2,513,467)
22,495	17,729	3,546,050	-
(523,721)	(3,471,280)	1,097,173	105,180
-	2,908,783	7,834,523	-
1,000,000	2,630,152	5,167,094	709,552
-	(15,500)	(1,163,275)	(3,978)
-	-	333,701	-
-	-	(212,500)	-
1,000,000	5,523,435	11,959,543	705,574
(638,583)	(1,832,107)	(26,299,745)	(420,304)
16,875	-	25,363	-
-	-	(36,353)	-
1,610,060	-	1,610,060	-
(139,932)	-	(5,643,790)	-
(125,394)	-	(3,757,423)	-
723,026	(1,832,107)	(34,101,888)	(420,304)
167,968	-	1,441,546	265,076
167,968	-	1,441,546	265,076
1,367,273	220,048	(19,603,626)	655,526
6,911,210	481,618	89,134,051	10,802,287
$ 8,278,483	$ 701,666	$ 69,530,425	$ 11,457,813

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Statement of Cash Flows—*Proprietary Funds*
For the Year Ended June 30, 2009

	Gas	Water	Waste Water
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	$ (1,156,497)	$ 630,290	$ 1,489,607
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation and amortization	1,877,364	2,018,618	2,430,031
Provision for uncollectible accounts	410,953	166,157	147,813
Decrease in estimated landfill postclosure costs	-	-	-
Change in assets and liabilities			
Accounts receivable	242,514	13,283	(96,611)
Inventories	70,716	(10,512)	6,054
Due from other governmental agencies	-	89	-
Accounts and contracts payable	(690,726)	(459,793)	(1,543,466)
Estimated liability for insurance claims	-	-	-
Wages payable and accrued liabilities	(36,864)	(302,724)	(179,128)
Deferred revenue	44,628	13,000	-
Customer deposits	(57)	(845)	8,280
Total adjustments	1,918,528	1,437,273	772,973
Net cash provided (used) by operating activities	$ 762,031	$ 2,067,563	$ 2,262,580
Cash and investments at June 30 consisted of:			
Current assets			
Cash and investments	$ 8,191,580	$ 8,938,860	$ 15,816,561
Noncurrent assets			
Restricted cash and investments	532,960	19,315,487	7,754,828
Total cash and investments, June 30	$ 8,724,540	$ 28,254,347	$ 23,571,389

The accompanying notes are an integral part of these financial statements.

Enterprise Funds			
Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
$ (135,508)	$ (3,857,079)	$ (3,029,187)	$ (531,497)
668,866	498,450	7,493,329	574,954
153,368	-	878,291	-
(1,032,231)	-	(1,032,231)	-
(146,919)	354	12,621	(3,835)
-	-	66,258	114,144
212,500	-	212,589	20,288
(243,636)	(139,966)	(3,077,587)	(563,251)
-	-	-	568,783
(4,040)	26,961	(495,795)	(74,406)
-	-	57,628	-
3,879	-	11,257	-
(388,213)	385,799	4,126,360	636,677
$ (523,721)	$ (3,471,280)	$ 1,097,173	$ 105,180
$ 5,384,226	$ 701,666	$ 39,032,893	$ 11,457,813
2,894,257	-	30,497,532	-
$ 8,278,483	$ 701,666	$ 69,530,425	$ 11,457,813

City of Las Cruces
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2009

Assets	
Pooled cash and investments	$ 6,142,382
Accounts receivable	6,454
Due from other governments	264,683
Total assets	$ 6,413,519
Liabilities	
Due to fiscal agent	$ 35,833
Accounts and contracts payable	124,122
Accrued wages payable	184,056
Funds held for others	6,069,508
Total liabilities	$ 6,413,519

The accompanying notes are an integral part of these financial statements.

City of Las Cruces
Notes to Basic Financial Statements
June 30, 2009

1) Description and Reporting Entity

The City of Las Cruces (the "City") is a municipal corporation established under the laws of the State of New Mexico and operates under a Home Rule Charter. The City was incorporated in 1946 and operates under a Council/Manager form of government consisting of a Mayor and six Council members. The Mayor is elected at large for a four-year term. Council members are elected from six single member districts to four-year terms. Elections are held bi-annually. The City Manager, appointed by the City Council, is responsible for the management of all City employees and the administration of all City affairs.

The accompanying financial statements present the activities of the City of Las Cruces and its three component units; legally separate organizations for which the City is financially accountable. The component units are:

Component Unit	Included in the Reporting Entity Because:	Separate Financial Statements
City of Las Cruces Public Housing Authority (PHA)	City appoints and may remove the Board, which allows the City to impose its will.	Available at PHA offices at 926 S. San Pedro, Las Cruces, New Mexico 88001
South Central Solid Waste Authority (SCSWA)	In accordance with the joint powers agreement (JPA), SCSWA revenues are the primary source of debt service for City bonds issued to construct a regional landfill and transfer station.	Separate financial statements are available for SCSWA at 200 N. Church St., Las Cruces, New Mexico 88001.
Tax Increment Development District (TIDD)	The Board members for the TIDD are also the board members for the City of Las Cruces, which allows the City to impose its will.	Separate financial statements are available for TIDD at 200 N. Church St., Las Cruces, New Mexico 88001.

PHA and SCSWA are reported as discrete component units in the accompanying financial statements. The TIDD is reported as a blended component unit in the accompanying financial statements.

2) Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-Wide Statements—The statement of net assets and the statement of activities display information about the primary government (the "City") and its component units. These statements include the financial activities of the overall government, except for

2) Basis of Presentation, Basis of Accounting — continued

Basis of Presentation — continued
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 City. 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 City and for each function of the City'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.

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. Proprietary fund operating expenses include the cost of services, administrative and general expenses and depreciation on capital assets.

All proprietary funds of the City 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 City has also elected to apply FASB Statements and Interpretations issued after November 30, 1989, unless those pronouncements conflict with GASB pronouncements.

Fund Financial Statements—The fund financial statements provide information about the City'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.

The City reports the following as major governmental funds:

- The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

2) Basis of Presentation, Basis of Accounting — continued

Basis of Presentation — continued

- The Las Cruces Convention Center fund accounts for the receipt of the convention center fees paid to support the debt service payments for the convention center.
- The 2005 gross receipts tax city hall fund accounts for the resources accumulated and payments made for the construction of the new city hall.
- The Sonoma Ranch fund accounts for the reimbursements from local developers to the City for debt service on special roadway/utility projects.

The City reports the following major enterprise funds:

- The Gas fund accounts for the activities of the City's natural gas utility, which provides service to the residents of the City and some residents within the County.
- The Water fund accounts for the activities of the City's natural water utility, which provides service to the residents of the City and some residents within the County.
- The Wastewater fund accounts for the activities of the City's wastewater utility, which provides service to the residents of the City and some residents within the County.
- The Solid Waste fund accounts for the activities of the City's solid waste utility, which provides service to the residents of the City and some residents within the County.

The City also reports the following fund types:

- *Internal Service Funds*—used to report activities that provide goods or services to other funds, departments or agencies of the City and its component units on a cost-reimbursement basis. These activities include fleet services, information technology, document services, vehicle acquisition and risk management, general liability and malpractice, and workers' compensation coverage provided on a cost-reimbursement basis.
- *Agency Funds*—used to account for monies held by the City in a custodial capacity. These funds do not report operations or have a measurement focus. The funds held by the City in a fiduciary capacity include: Rio Grande Natural Gas Association (cash only); Mesilla Valley Regional Dispatch Authority; Metro Narcotics Agency; Animal Service Center of the Mesilla Valley; Mesilla Valley Safety Council; Lower Rio Grande Water Users Organization; Branigan Estate (proceeds of sales of assets is used to purchase books for the library); Employee Benefits Committee; Veteran's Memorial Wall; Veteran's Museum; and Gifts and Memorials.

2) Basis of Presentation, Basis of Accounting — continued

Measurement Focus, Basis of Accounting

Government-Wide, Proprietary, and Fiduciary Fund Financial Statements—The government-wide and proprietary 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 City gives (or receives) value without directly receiving (or giving) equal value in exchange, include gross receipts and 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. Revenues from gross receipts taxes are recognized when the underlying transaction takes place. 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 City 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. 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 City 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 City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

Use of Estimates

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

2) Basis of Presentation, Basis of Accounting — continued

Fair Value of Financial Instruments

The City's financial instruments consist of investments in securities, bonds and notes payable. The City estimates that the fair value of all its financial instruments does not differ materially from their aggregate carrying values in the accompanying statement of net assets. The estimated fair value amounts have been determined by the City using available market information and appropriate valuation methodologies. Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the City could realize in a current market exchange. None of the financial instruments are held for trading purposes.

Assets, Liabilities and Equity

Cash Equivalents and Investments

The City 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 with an original maturity of 90 days or less are considered to be cash equivalents for the purposes of the statement of cash flows.

Investments are stated at fair value.

Restricted Cash and Investments

The amount of cash held representing utility deposits is classified as restricted on the *Statement of Net Assets–Propriety Funds*. Also, certain proceeds of joint utility revenue bonds, as well as resources set aside for their repayment and resources set aside to fund capital asset replacements, are classified as restricted as their use is limited.

Receivables

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied each year on July 1 on the taxable valuation of property location in the City as of the preceding January 1. The taxable valuations for the various classes of property are determined by the County Assessor and the State of New Mexico Department of Taxation and Revenue at one-third of assessed valuation. Taxes are payable in two equal installments on November 10 and April 10 and become delinquent after 30 days. Property taxes receivable are deemed to be substantially collectible.

All trade receivables are shown net of an allowance for uncollectible amounts. The allowance for doubtful accounts is based on management's assessment of the collectibility of specific customer accounts, the aging of the accounts receivable, historical experience, and other currently available evidence. Notes receivable in the statement of net assets consist of rehabilitation and redevelopment loans that are generally not expected or scheduled to be collected in the subsequent year.

2) Basis of Presentation, Basis of Accounting — continued

Assets, Liabilities and Equity — continued

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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets are defined as assets with an initial individual cost or fair value of more than $5,000 and an estimated useful life in excess of one year. Purchased and constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. 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.

Major general infrastructure assets acquired prior to July 1, 2001, are the road network and the flood control network. The City has retroactively reported all major general infrastructure in the financial statements as of June 30, 2008.

The initial purchase of software meeting the City's capital asset definition is capitalized; however, periodic costs for software upgrades are not capitalized due to the rapid change in technology.

In accordance with provisions of GASB No. 34, the City regards library materials (e.g., books, tapes, etc.), museum collections, and public exhibits as individual assets versus collections and, therefore, they are not capitalized.

Construction period interest on the City's proprietary fund capital projects is not capitalized due to the nature of the projects, which may not be continuous in nature and there may be lapses in the construction period.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Infrastructure	30–50
Buildings and improvements	30
Vehicles	4–12
Office equipment	3–10
Computer equipment	3–10

2) Basis of Presentation, Basis of Accounting — continued

Assets, Liabilities and Equity — continued

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Pollution Remediation

The City has elected to implement the provisions of Government Accounting Standards Board Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation,* obligations. Accordingly, liabilities are accrued in government-wide and proprietary fund financial statements when certain obligating events occur. Accrued pollution remediation costs are expensed unless they meet the criteria for capitalization in GASB Statement No. 49.

Budgets

The City budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), using an estimate of the anticipated revenues and expenditures. Annual appropriated budgets are adopted for all funds. All unexpended appropriations lapse at the end of the fiscal year. The State of New Mexico Department of Finance and Administration (DFA) allows GAAP budgeting to the extent cash and investments required for operations are available. Budgets of the City's component units (PHA and SCSWA) are also prepared on a GAAP basis.

New Mexico State law prohibits a municipality from making an expenditure in excess of approved appropriations. If a fund is not overspent, it is in compliance with state law. The budget may be amended by the City Council; however, DFA approval must be obtained on budget increases and budget transfers between funds. The 2007/2008 budget has been legally amended.

New Accounting Pronouncements

The following accounting pronouncements have been recently issued, but not yet adopted by the City. Management anticipates that, upon adoption by the City, none of these statements will have a significant impact on the City's financial position or results of operations.

2) Basis of Presentation, Basis of Accounting — continued

New Accounting Pronouncements — continued

GASB 51, *Accounting and Financial Reporting for Intangible Assets*, requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets. The statement also provides authoritative guidance on the nature of these intangible assets. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2009. The provisions of this Statement generally are required to be applied retroactively.

GASB 53, *Accounting and Financial Reporting for Derivative Instruments*, requires governments measure most derivative instruments at fair value in their financial statements and provides specific criteria that governments will use to determine whether a derivative instrument will result in an effective hedge. The statement also provides guidance of disclosures to provide a summary of the derivative instrument activity and objectives for derivative instruments, their significant terms, and the associated risks. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2009, with earlier application encouraged.

3) Cash and Investments

Cash and investments of the City and South Central Solid Waste Authority (SCSWA) are pooled, except for restricted funds generally held by outside custodians and certain special revenue, debt service reserve, and capital projects funds. The pooled investment account is not reported as a trust and agency fund. Each fund's equity in the pooled account is included in cash and investments on its balance sheet or statement of net assets. Cash and investments of the city and SCSWA at June 30, 2009, were:

Cash and investments	
Governmental activities	$ 74,475,374
Business-type activities	42,364,901
Total primary government	116,840,275
South Central Solid Waste Authority	7,122,270
Restricted cash and investments	
Governmental activities - restricted cash and investments	39,163,715
Business-type activities - restricted cash and investments	30,497,532
Total primary government	69,661,247
Fiduciary fund	6,142,382
South Central Solid Waste Authority	1,949,641
Total cash and investments	$ 201,715,815

These cash and investments were comprised of the following:

	Pooled Cash & Investments	Other Cash & Investments	Total
Bank deposits	$ (3,805,499)	$ 213,906	$ (3,591,593)
Investments	110,719,136	94,227,419	204,946,555
Cash with fiscal agent	-	39,656	39,656
Cash on hand	-	7,635	7,635
Accrued interest	313,562	-	313,562
Total cash and investments	$ 107,227,199	$ 94,488,616	$ 201,715,815

Bank Balance of Deposits

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's investment

3) Cash and Investments — continued

Bank Balance of Deposits

ordinance requires collateralization of 50% of the uninsured portion of the City's deposits with financial institutions. Securities pledged by financial institutions are accepted at market value, except obligations of the state of New Mexico and its subdivisions, which are accepted at par value. As of June 30, 2009, the City's deposits, totaling $375,766, was 100% insured by FDIC, and thus was not exposed to custodial credit risk.

Investments

The City's investment policy allows investment in: a) U.S. Treasury obligations; b) U.S. government agency and instrumentality obligations; c) repurchase agreements whose underlying securities and/or collateral consist of allowed investments described in (a) or (b) above; d) commercial paper rated not less than A-1, P-1, F-1, or equivalent by a nationally recognized rating agency; e) pooled funds maintained by the State Treasurer; and f) mutual funds whose portfolios consist solely of allowed investments. In addition, the City may invest money identified as long-term in the pools of the New Mexico State Investment Council subject to annual review and approval by the City Council.

Also, the City may invest money identified as long-term in the pools of the New Mexico State Investment Council (SIC) subject to annual review and approval by the City Council. The SIC is a component unit of the primary government of the State of New Mexico. Fair value of the City's position in the SIC pools is the same as the value of the pool shares.

As of June 30, 2009, the City had the following investments:

Investment Type	Fair Value	Weighted Avg Maturity (Yrs)
Pooled Investments		
Money market funds	$ 13,870,209	0.08
Commercial paper	6,986,440	0.19
U.S. agency discount notes	70,529,770	0.42
U.S. agency coupon bonds	3,014,700	1.81
Collateralized mortgage obligations	3,160,887	0.92
U.S. Treasury notes	13,157,130	0.51
Total pooled investments	110,719,136	0.43
Telshor Facility Fund		
Money market funds	124,072	0.02
U.S. agency discount notes	11,084,700	0.41
Subtotal fixed income investments	11,208,772	0.40
External investment equity pool	9,049,519	N/A
Total Telshor Facility Fund	20,258,291	

3) Cash and Investments — continued

Investments — continued

Investment Type	Fair Value	Weighted Avg Maturity (Yrs)
Debt Service Fund		
Money market funds	3,899,416	0.13
U.S. Treasury strips	502,788	1.87
U.S. Treasury bonds	777,083	6.88
Total Debt Service Fund	5,179,287	1.32
2005 GRT City Hall Fund		
Money market funds	655,607	0.13
Convention Century Project Funds		
Money market funds	25,199,028	0.13
Nonmajor Capital Projects Funds		
Money market funds	13,213,246	0.13
Water and Wastewater Funds		
Money market funds	24,355,429	0.13
U.S. Treasury bond	1,751,079	0.77
Flexible repurchase agreements	878,450	0.92
Total Water and Wastewater Funds	26,984,958	0.77
Solid Waste fund		
Money market funds	1,714,041	0.13
U.S. Treasury notes	1,022,961	0.79
Total Solid Waste Funds	2,737,002	0.38
Total investments	$ 204,946,555	

Interest Rate Risk. The City's general investment policy is to apply the prudent investor rule to manage its exposure to declines in fair value. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of relatively shorter term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Credit Risk. The City's investment policy lists the criteria for selecting investments and the order of priority as follows: 1) safety; 2) liquidity; and 3) yield. As of June 30, 2009, the City's investments in the senior unsecured debt and short-term discount notes of U.S. agencies were rated AAA and A-1+, respectively, by Standard & Poor's and Aaa and P-1

3) Cash and Investments — continued

Investments — continued

by Moody's Investors Service. Mortgage-backed securities issued by U.S. agencies were rated AAA by Standard & Poor's and Aaa by Moody's. Positions in commercial paper were rated P-1 by Moody's and A-1 or A-1+ by Standard & Poor's. The City's money market fund investments were rated AAAm by Standard & Poor's and/or Aaa by Moody's. The external investment pools of the NM State Investment Council are not rated.

The City invests in the New Mexico State Treasurer's Local Government Investment Pool (LGIP). LGIP operates as a money market fund, maintaining a $1.00 per share net asset value. On September 16, 2008 LGIP held investments in the Reserve Primary Fund, which was downgraded from "AAA" to "D." The amounts and timing of future distributions from the Reserve Primary Fund are uncertain. LGIP provided for its potential loss in that Fund by transferring proportionate amounts of the City's investments in LGIP as of September 16, 2008 to a Reserve Contingency Fund, a non-performing fund that represents claims against future distributions of principal from the Reserve Primary Fund. As of June 30, 2009, $734,328 of the City's investments in LGIP was in the Reserve Contingency Fund and was written down to a fair value of $0.00. On October 7, 2009, the City recovered $138,668 of the amount written off for fiscal year 2009.

The City requires the balance in flexible repurchase agreements to be collateralized at 104% for direct obligations of the U.S. Government or the Government National Mortgage Association and at 105% for other U.S. agency obligations.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that securities held in street name with a broker or dealer be insured, and that all other securities be held by the City or a third-party safekeeping financial institution acting as trustee for the City. As of June 30, 2009, all of the City's securities are held by a third-party financial institution in the City's name.

Concentration of Credit Risk. The City's formal investment policy places no limit on the amount the City may invest in any one issuer. As of June 30, 2009, 25% of the City's investment pool was in Federal Home Loan Bank (FHLB), 27% in Federal Home Loan Mortgage Corporation (FHLMC), and 17% in Federal National Mortgage Association (FNMA). Of the Telshor Facility Fund portfolio, 23% was in FHLMC, 10% in FHLB, and 22% in FNMA.

4) Capital Assets

Primary Government

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land and land rights	$ 13,386,419	$ -	$ -	$ 13,386,419
Land improvements	19,137,374	-	-	19,137,374
Construction in progress	1,184,256	24,667,372	-	25,851,628
Total capital assets not being depreciated	33,708,049	24,667,372	-	58,375,421
Other capital assets				
Buildings and building improvements	46,074,850	3,612,217	(34,112)	49,652,955
Leasehold improvements	3,124,131	-	-	3,124,131
Airport runways	11,749,939	-	-	11,749,939
Park improvements	11,752,765	4,805,959	-	16,558,724
Machinery and equipment	34,799,097	3,259,624	(1,537,819)	36,520,902
Roads network	248,410,229	17,579,709	(112,872)	265,877,066
Flood control network	20,200,344	3,693,878	(10,928)	23,883,294
Total other capital assets at cost	376,111,355	32,951,387	(1,695,731)	407,367,011
Less accumulated depreciation for				
Buildings and building improvements	(13,972,723)	(1,390,298)	-	(15,363,021)
Leasehold improvements	(991,475)	(90,018)	-	(1,081,493)
Airport runway	(4,762,381)	(376,041)	-	(5,138,422)
Park improvements	(1,000,988)	(398,523)	-	(1,399,511)
Machinery and equipment	(23,722,750)	(3,342,853)	1,405,864	(25,659,739)
Roads network	(105,212,278)	(7,895,732)	-	(113,108,010)
Flood control network	(5,104,609)	(556,539)	-	(5,661,148)
Total accumulated depreciation	(154,767,204)	(14,050,004)	1,405,864	(167,411,344)
Total other capital assets at historic cost, net	221,344,151	18,901,383	(289,867)	239,955,667
Governmental activities capital assets, net	$ 255,052,200	$ 43,568,755	$ (289,867)	$ 298,331,088

4) Capital Assets — continued

Primary Government — continued

	Beginning Balance	Increases	Decreases	Ending Balance
Business type activities				
Capital assets not being depreciated				
Land and land rights	$ 5,498,539	$ 61,080	$ -	$ 5,559,619
Construction in progress	2,192,101	11,432,482	(6,313)	13,618,270
Total capital assets not being depreciated	7,690,640	11,493,562	(6,313)	19,177,889
Other capital assets				
Buildings and building improvements	4,543,302	-	-	4,543,302
Land improvements	77,703	18,952	-	96,655
Distribution and collection system	64,914,211	3,145,842	-	68,060,053
Utilities transmission	171,468,638	9,304,756	(872,916)	179,900,478
Machinery and equipment	29,236,964	2,762,935	(4,857,979)	27,141,920
Total other capital assets at cost	270,240,818	15,232,485	(5,730,895)	279,742,408
Less accumulated depreciation for				
Buildings and building improvements	(2,462,382)	(194,500)	-	(2,656,882)
Land improvements	(33,663)	(4,487)	-	(38,150)
Distribution and collection system	(27,082,978)	(1,330,857)	-	(28,413,835)
Utilities transmission	(47,468,265)	(4,286,251)	793,931	(50,960,585)
Machinery and equipment	(21,017,699)	(1,959,527)	4,670,518	(18,306,708)
Total accumulated depreciation	(98,064,987)	(7,775,622)	5,464,449	(100,376,160)
Total other capital assets at cost, net	172,175,831	7,456,863	(266,446)	179,366,248
Business type activities capital assets, net	$ 179,866,471	$ 18,950,425	$ (272,759)	$ 198,544,137

Certain amounts in the prior year financial statements footnotes have been reclassified to conform to current year presentation.

4) Capital Assets — continued

Primary Government — continued
Depreciation expense was charged to functions as follows:

	Governmental Activities	Business-Type Activities
General government	$ 313,823	$ -
Facilities	853,655	-
Police	1,167,306	-
Fire	650,294	-
Community development	30,588	-
Public services	1,272,619	-
Public works	9,469,058	-
Gas	-	1,877,364
Water	-	2,018,618
Waste water	-	2,430,031
Solid waste	-	668,867
Other	-	498,449
In addition, depreciation on capital assets held by the City's internal service funds is charged to the various functions based on their usage of the assets	292,661	282,293
Total depreciation expense	$ 14,050,004	$ 7,775,622

4) Capital Assets — continued

Component Units

Capital asset activity for the Housing Authority for the year ended June 30, 2009, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	$ 4,542,935	$ 306,964	$ (45,027)	$ 4,804,872
Construction in progress	114,422	435,153	-	549,575
Total capital assets not being depreciated	4,657,357	742,117	(45,027)	5,354,447
Other capital assets				
Site improvements	4,795,509	103,265	(53,195)	4,845,579
Structures and improvements	25,171,880	161,998	(456,539)	24,877,339
Equipment	973,494	7,211	(75,273)	905,432
Total other capital assets at cost	30,940,883	272,474	(585,007)	30,628,350
Less accumulated depreciation for				
Site improvements	(2,011,371)	(138,583)	89,013	(2,060,941)
Structures	(6,823,846)	(870,843)	83,547	(7,611,142)
Equipment	(322,679)	(19,978)	-	(342,657)
Total accumulated depreciation	(9,157,896)	(1,029,404)	172,560	(10,014,740)
Total other capital assets at cost, net	21,782,987	(756,930)	(412,447)	20,613,610
Total capital assets, net	$ 26,440,344	$ (14,813)	$ (457,474)	$ 25,968,057

4) Capital Assets — continued

Component Units — continued

Capital asset activity for SCSWA for the year ended June 30, 2009, was as follows:

	Beginning Balance	Increases	Ending Balance
Capital assets not being depreciated			
Land	$ 807,276	$ -	$ 807,276
Landfill cell/site - construction in progress	1,805,235	125,538	1,930,773
Total capital assets not being depreciated	2,612,511	125,538	2,738,049
Other capital assets			
Buildings	4,133,043	108,205	4,241,248
Equipment	4,969,912	1,171,882	6,141,794
Infrastructure	1,056,988	-	1,056,988
Landfill cell/site	4,523,315	-	4,523,315
Total other capital assets at cost	14,683,258	1,280,087	15,963,345
Less accumulated depreciation for			
Buildings	1,542,536	152,110	1,694,646
Equipment	3,179,641	653,274	3,832,915
Landfill cell/site	4,086,660	94,082	4,180,742
Infrastructure	290,672	26,425	317,097
Total accumulated depreciation	9,099,509	925,891	10,025,400
Total other capital assets at cost, net	5,583,749	354,196	5,937,945
Total capital assets, net	$ 8,196,260	$ 479,734	$ 8,675,994

5) Receivables and Payables

Governmental activities receivables are as follows at June 30, 2009:

	General Fund	Sonoma Ranch	2005 Gross Receipts Tax-City Hall	Las Cruces Convention Center	Other Governmental Funds	Internal Service Funds	Total Governmental Activities
Accounts	$ 478,796	$ -	$ -	$ -	$ 884,709	$ 28,892	$ 1,392,397
Dockets	6,028,322	-	-	-	-	-	6,028,322
Interest	-	-	687	-	7,488	-	8,175
Contracts	-	-	-	-	1,060,170	-	1,060,170
Special assessments	-	7,891,641	-	-	845,802	-	8,737,443
Less: allowance for doubtful accounts	(5,760,000)	-	-	-	-	-	(5,760,000)
Total governmental receivables	$ 747,118	$ 7,891,641	$ 687	$ -	$ 2,798,169	$ 28,892	$ 11,466,507

5) Receivables and Payables — continued

Special assessments receivables represent amounts due from local developers to reimburse the City for the construction of subdivisions or other improvements for residential development. Though a majority of special assessments are not scheduled for collections within the next fiscal year, the amounts are expected to be fully collected.

Business-type activities receivables are as follows at June 30, 2009:

	Accounts Receivable	Allowance for Doubtful Accounts	Accounts Receivable, Net
Gas	$ 3,421,714	$(1,040,980)	$ 2,380,734
Water	1,716,645	(523,750)	1,192,895
Wastewater	1,257,153	(459,416)	797,737
Solid waste	1,332,330	(463,358)	868,972
Other enterprise funds	4,882	-	4,882
Internal service funds	20,284	-	20,284
Total business-type activities receivables	$ 7,753,008	$(2,487,504)	$ 5,265,504

Governmental activities accounts and contracts payable and accrued liabilities at June 30, 2009, were as follows:

	Vendors	Salaries and Benefits	Total Accounts Payables and Accrued Liabilities
General Fund	$ 2,419,840	$ 2,029,983	$ 4,449,823
2005 Gross Receipts Tax-City Hall	1,761	-	1,761
Las Cruces Convention Center	92,650	-	92,650
Other governmental	3,295,141	303,673	3,598,814
Internal service funds	165,501	48,476	213,977
Total governmental activities payables and accrued liabilities	$ 5,974,893	$ 2,382,132	$ 8,357,025

5) Receivables and Payables — continued

Business-type activities accounts and contracts payable and accrued liabilities at June 30, 2009, were as follows:

	Vendors	Salaries and Benefits	Accrued Interest	Taxes Payable	Total Accounts Payables and Accrued Liabilities
Business-type activities					
Gas	$ 496,658	$ 125,057	$ -	$ 49,972	$ 671,687
Water	378,120	107,362	184,698	68,233	738,413
Wastewater	67,290	107,840	135,008	36,685	346,823
Solid waste	8,538	73,685	14,387	42,247	138,857
Other enterprise funds	4,288	68,762	-	2,837	75,887
Internal service funds	95,873	44,476	-	-	140,349
Total business-type activities payables and accrued liabilities	$ 1,050,767	$ 527,182	$ 334,093	$ 199,974	$ 2,112,016

6) Risk Management

The City is exposed to various risks of loss related to torts and civil rights claims (including law enforcement and employment related exposures); theft, damage and destruction of its real and personal assets; workers' compensation losses; errors and omissions of City officers and officials; and natural disasters. The City uses the insurance fund (an internal service fund) to account for and finance its uninsured risks of loss. At various periods in past years, certain risk exposures were insured and the City continues to benefit from case coverage on claims that were incurred during those claim years.

The insurance fund tracks claims on a fund by fund basis and assesses charges to each fund based on historical claims experience and the need to establish a reserve for unanticipated catastrophic losses. The claims liabilities reported in the insurance fund are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

The risk of loss associated with actions of employees resulting in damage to persons or property of others is subject to limitations of the New Mexico State Tort Claims Act. The self-insurance fund uses excess insurance agreements to reduce its exposure to large losses from employee on-the-job injuries. Excess insurance permits recovery of a portion of losses from the excess insurer, although it does not discharge the primary liability of the fund as direct insurer of the risks.

6) Risk Management — continued

Self-insurance premiums and program costs (claims, fees, and transfers to other funds, less reimbursed expenses) were:

	2009	2008
Health program costs	$ 58,814	$ 35,976
Workers' compensation premiums	(3,106,599)	(2,262,939)
Workers' compensation program costs	2,313,978	2,156,630
Liability insurance premiums	(1,019,751)	(1,136,836)
Liability program costs	1,187,645	1,184,940
Unemployment insurance premiums	(160,272)	(60,000)
Unemployment program costs	116,357	50,260
Judgments insurance premiums	(400,000)	(400,000)
Judgments program costs	484,813	142,495
Total premiums	$ (4,686,622)	$ (3,859,775)
Total program costs	$ 4,161,607	$ 3,570,301

Changes in the insurance fund's claims liabilities were:

	2009	2008
Claims liabilities, beginning of year	$ 6,349,019	$ 5,828,491
Current year claims and changes in estimates	4,161,607	3,570,301
Payment of claims liabilities	(3,592,824)	(3,049,773)
Claims liabilities, end of year	$ 6,917,802	$ 6,349,019

7) Long–Term Liabilities

Primary Government

Changes in long-term liabilities are as follows:

	Primary Government				
	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental activities					
Sales tax revenue bonds	$ 54,125,000	$ -	$ (5,175,000)	$ 48,950,000	$ 4,805,000
Unamortized discount/ premiums on bonds/notes	208,925	185,715	(47,961)	346,679	47,961
Notes payable	42,333,919	9,563,719	(2,894,187)	49,003,451	2,749,567
Capital lease	554,258	-	(229,349)	324,909	243,087
Pollution remediation obligation see (Note 10)	6,890,106	-	-	6,890,106	-
Claims and judgments	4,612,577	470,812	-	5,083,389	1,367,699
Compensated absences	3,007,509	3,554,641	(3,602,703)	2,959,447	591,426
	111,732,294	13,774,887	(11,949,200)	113,557,981	9,804,740
Business-type activities					
Utility revenue bonds	50,200,000	17,575,000	(23,140,000)	44,635,000	3,410,000
Unamortized discount/premium on utility revenue bonds	(99,490)	175,471	(48,606)	27,375	-
Capital leases	74,147	-	(9,000)	65,147	65,147
Claims and judgments	1,601,951	232,267	-	1,834,218	493,876
Notes payable	26,069,790	1,708,755	(292,080)	27,486,465	440,159
Estimated post closure costs	2,912,231	-	(1,032,231)	1,880,000	1,272,000
Compensated absences	1,003,383	1,062,507	(1,154,443)	911,447	181,843
	81,762,012	20,754,000	(25,676,360)	76,839,652	5,863,025
Total long-term liabilities	$ 193,494,306	$ 34,528,887	$(37,625,560)	$ 190,397,633	$ 15,667,765

Compensated absences typically have been liquidated in the fund to which the employees are assigned. Claims and judgment liabilities have typically been liquidated in the general and the self-insurance fund (an internal service fund).

Description of Bonds

Gross Receipts Tax and Gasoline Tax Revenue Bonds—In 1999, the City issued the Gross Receipts Tax Revenue Bonds, Series A, for street projects and to refund 1991 Sales Tax Revenue Bonds (for interest savings). The City also issued Gross Receipts Tax Revenue Bonds, Series B, for flood control projects. These bonds are secured by a pledge of certain future gross receipts tax through maturity. For the current year, such pledged revenues totaled $12.3 million while principal and interest paid were $1,350,000 and $272,295 for Series A and $510,000 and $171,695 for Series B, respectively.

7) Long–Term Liabilities — continued

Description of Bonds — continued

In 2000, Gasoline Tax Revenue Bonds, Series A, were issued to fund various street projects. The bonds are payable from gasoline tax revenues distributed monthly by the State of New Mexico to the City and are secured by such revenues through maturity. Such revenues totaled $1,500,597 in 2009. Principal and interest paid on the bonds for the current year were $345,000 and $176,398.

Gross Receipts Tax Refunding and Improvement Revenue Bonds, Series 2003, were issued to fund facilities and park improvement projects, acquire street lighting systems, and refinance the outstanding Gross Receipts Tax Refunding Revenue Bond, series 1992. These bonds are secured through maturity by state shared gross receipts tax revenues. Such revenues were $30.8 million in 2009. For the current year, principal and interest paid on the bonds were $1,115,000 and 253,860, respectively.

In 2004, the City issued the South Central Solid Waste Authority Environmental Gross Receipts Tax/Project Revenue Bonds with the purpose of refunding the outstanding 1995 Series. The bond is payable from and secured through maturity by a portion of the Authority net revenues which totaled $1.5 million in 2009. The bond issue is secondarily secured by the environmental gross receipts tax of the City. For the current year, such pledged revenues totaled $1,519,556 while principal and interest paid were $640,000 and $198,766.

Gross Receipts Tax Revenue Bonds, Series 2005, were issued to fund public parks and recreational facilities, improve streets, acquire public buildings, construct and furnish public buildings, and fund the environmental remediation of public property. These bonds are secured by certain gross receipts tax revenues through maturity. Such revenues were $6,075,852 in 2009. For the current year, principal and interest paid on the bonds were $1,215,000 and $1,307,005, respectively.

7) Long–Term Liabilities — continued

Description of Bonds — continued
Bonds payable are summarized as follows:

Type	Purpose	Date	Original Due	Issue	Balance Outstanding	Rates
Gross receipts tax revenue	Street projects and refunding	07/15/99	2014	$ 10,075,000	$ 4,085,000	4.25–5.05
Gross receipts tax revenue	Flood control	07/15/99	2014	7,040,000	2,955,000	4.25–5.0
Gasoline tax revenue	Street projects	12/04/00	2016	5,110,000	2,990,000	4.8–5.5
Component unit revenue and environmental gross receipts tax	Construction of South Central Solid Waste Facilities	09/14/04	2016	7,980,000	5,110,000	3.0–4.0
Gross receipts tax refunding and improvement revenue	Facilities and park improvements and refunding recreational facilities and improve streets	05/29/2003	2018	12,800,000	4,985,000	2.0–5.0
Gross receipts tax revenue		09/14/2005	2035	33,000,000	28,825,000	3.5–4.5
				$ 76,005,000	$ 48,950,000	

Debt Service Requirements
Future debt service requirements for governmental activities revenue bonds are:

Year Ending June 30,	Principal	Interest
2010	$ 4,805,000	$ 2,150,279
2011	4,485,000	1,944,401
2012	4,710,000	1,753,657
2013	4,255,000	1,551,603
2014	4,200,000	1,364,486
2015 - 2019	10,950,000	4,352,532
2020 - 2035	15,545,000	6,513,489
	$ 48,950,000	$ 19,630,447

Defeased Bonds
During prior fiscal years, the City entered into various advance refunding transactions related to certain of its bonded debt. A portion of the proceeds of the refunding issues was placed in trust and used to purchase securities of the U.S. government and related agencies at various interest rates and maturities sufficient to meet all debt service requirements of the refunded debt. The assets are administered by trustees and are

7) Long–Term Liabilities — continued

Defeased Bonds — continued
restricted for retirement of refunded debt. The liability for the refunded bonds and the related securities and escrow accounts are not included in the accompanying financial statements since the City defeased its obligation for the payment of the refunded bonded debt upon completion of the refunding transactions.

Bond issues that are outstanding but have been defeased and are payable from escrow accounts are:

Joint utility revenue, series 1992	$ 1,670,000
Sales tax, series 1991	1,215,000
Sales tax, series 1995	39,085,000
Joint utility revenue, series 1997A	18,700,000
	$ 60,670,000

Nonrecourse (Conduit) Debt
The City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on underlying mortgage loans. The City is not obligated for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2009, there were five series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $39,960,457.

Arbitrage
Under U.S. Treasury Department regulations, all governmental tax-exempt debt issued after August 31, 1986, is subject to arbitrage rebate requirements. The requirements stipulate, in general, that the earnings from the investment of tax-exempt bond proceeds, which exceed related interest expenditures on the bonds, must be remitted to the federal government on every fifth anniversary of each bond issue. The City periodically engages an independent consultant to determine whether the City has an arbitrage liability. No arbitrage liability is reported in the financial statements as of June 30, 2009.

7) Long–Term Liabilities — continued

Governmental Activities Notes Payable
Details of governmental activities notes payable are:

Type	Purpose	Original Date	Balance Due	Issue	Outstanding	Rates
2006 NMFA Note	Street and arroyo improvements	12/16/2006	2021	$ 9,985,448	$ 8,637,379	3.56–4.10%
2006 NMFA Note	Public works equipment	11/10/2006	2014	1,865,251	1,313,462	3.31–3.51%
2006 NMFA Note	Fire apparatus	11/10/2006	2014	816,777	574,799	3.31–3.51%
2007 NMFA Note	Convention center	10/19/2007	2032	27,361,565	26,356,189	3.7-4.1%
2007 NMFA Note	Street improvements	11/16/2007	2017	3,590,000	1,730,000	3.69-4.02%
2007 NMFA Note	Patch and bucket truck	11/16/2007	2015	336,232	274,629	3.66%
2007 NMFA Note	Fire pumper truck	11/16/2007	2016	896,598	798,271	3.67-3.91%
2008 NMFA Note	Flood control	12/23/2008	2016	4,563,829	4,318,832	3.197
2009 NMFA Note	Parking deck	1/23/2009	2021	4,999,890	4,999,890	4.829
				$54,415,590	$49,003,451	

2007 NMFA – Fire Truck and 2007 NMFA Convention Center are secured through maturity by fire protection fund revenues and convention center customer fee and lodgers tax revenues, respectively, which totaled $2.8 million in 2009. Principal and interest paid for the current year were $426,967 and $766,105, respectively. The remaining notes payable in the table above are secured through maturity by a certain gross receipts tax revenues which generated $12.3 million in 2009, $6.1 million from 1980 Gross Receipt Tax and $6.2 million from 1990 Gross Receipt Tax at a percentage of ¼. Principal and interest paid on the notes in the current year were $2,117,522 and $654,004, respectively.

7) Long–Term Liabilities — continued

Debt Service Requirements

Future debt service requirements for governmental activities notes payable are:

Year Ending June 30,	Principal	Interest
2010	$ 2,749,567	$ 2,033,175
2011	3,158,485	1,938,838
2012	3,237,924	1,829,583
2013	3,327,341	1,709,205
2014	3,421,796	1,581,206
2015-2019	12,948,789	6,096,568
2020-2032	20,159,549	6,461,605
	$ 49,003,451	$ 21,650,180

Joint Utility Revenue Bonds

In 2005, the City issued $11.05 million in joint utility revenue bonds (Series 2005) to provide funds for water expansion projects.

In 2006, the City issued $17,575,000, in joint utility revenue bonds (Series 2006). Certain proceeds of this issuance were deposited in the Acquisition Fund and used to finance the acquisition, installation, and construction of water and waste water capital improvements. Additionally, certain proceeds were used to fund the Reserve Requirement and pay costs of issuance relating to these Bonds.

In 2009, the City issued $17.6 million in joint utility refunding revenue bonds (Series 2009), with an average interest rate of 2.82%, to defease $18.2 million of outstanding 1997 Series bonds and refund $2.0 million of outstanding 2000 Series bonds. The 2009 Series bonds are secured by, and payable exclusively from, the net revenues of the utility system. Bond proceeds of $17.7 million plus an additional $5.1 million of 1997 and 2000 sinking fund monies were used to purchase U.S. government securities to defease $18.7 million of the 1997 Series bonds and to advance refund $2.0 million of the 2000 Series bonds. These monies contemporaneously funded a reserve account for the Series 2009 Bonds and paid all costs and expenses pertaining to their issuance.

The securities for the 1997 Series bonds were deposited in an irrevocable trust with an escrow agent to provide for one refunding debt service payment on the 1997 Series bonds. As a result, all of the 1997 Series bonds are considered to be defeased and the liability for those bonds has been removed from the enterprise fund liabilities.

7) Long–Term Liabilities — continued

Joint Utility Revenue Bonds — continued

The 2000 series bonds were called and fully refunded using the proceeds of the Series 2009 bonds. The liability for the 2000 series bonds has been removed from the enterprise fund liabilities.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately $940,000. The advance refunding will reduce the present value of the total debt service payments over the following 7 years by approximately $3.6 million resulting in an economic gain (difference between the present values of the old and new debt service payments) of approximately $1.7 million.

Additional information is available in the City of Las Cruces, New Mexico Joint Utility Refunding Revenue Bonds Series 2009 Official Statement.

Schedule of Bonded Indebtedness–Joint Utility Revenue Bonds

Purpose	Date	Due	Original Issue	Outstanding	Interest Rates
Series 2005 system expansion	7/13/05	2025	$ 11,050,000	$ 10,155,000	3.5–4.125
Series 2006 system rehabilitation	8/29/06	2026	17,575,000	16,905,000	4.2–4.6
Series 2009 refunding bond	4/14/09	2016	17,575,000	17,575,000	2.75-3
			$ 46,200,000	$ 44,635,000	

Future debt service requirements for business-type activities revenue bonds are:

Year	Principal	Interest	Total
2010	$ 3,410,000	$ 1,694,435	$ 5,104,435
2011	3,600,000	1,515,054	5,115,054
2012	3,720,000	1,393,579	5,113,579
2013	3,845,000	1,268,029	5,113,029
2014	3,965,000	1,151,748	5,116,748
2015-2019	13,115,000	4,020,535	17,135,535
2020-2026	12,980,000	2,259,344	15,239,344
	$ 44,635,000	$ 13,302,724	$ 57,937,724

7) Long–Term Liabilities — continued

Joint Utility Revenue Bonds — continued

The 1997 revenue bond ordinance provides that the net revenue of the City's utility systems shall be used to service the debt and shall be at least 133% of the maximum outstanding debt requirements for the utility system; the 2000B revenue bond ordinance requires 125% of the maximum outstanding debt requirements, including those of the 1997 bonds. These debt coverage requirements hold true for the 2005 Series and the 2006 Series Bonds as well. These bonds are not a general obligation to the City, but are payable and collectable solely out of the net revenues of the systems. Net revenue as defined in the bond ordinances means the revenue after deducting operation and maintenance expenses. Operation and maintenance expenses include all reasonable and necessary current expenses of the City, paid or accrued, for operating, maintaining, and repairing the system; and shall include, without limiting the generality of the foregoing, legal and overhead expenses of the various City departments directly related and reasonably allocable to the administration of the system, insurance premiums, the reasonable charge of depository banks and paying agents, contractual services, professional services required by this ordinance, salaries and administrative expenses, labor, the cost of materials and supplies used for current operation; but shall not include any allowance for depreciation, payments in lieu of taxes, liabilities incurred by the City as a result of its negligence in the operation of the system, improvements, extension, enlargements or betterment, or any charges for the accumulation of reserves for capital replacements. The net revenue for the fiscal year ended June 30, 2009, exceeded the maximum annual debt service requirement. Bond reserve accounts have been established to accumulate funds with which to make principal and interest payments on outstanding revenue bonds.

The bond ordinances provide that any monies in any fund or account may be invested in any legal investment permitted by law, with stipulation that investments of amounts in the escrow account will be made only in federal securities. The obligations so purchased as an investment of monies in a fund or account will be deemed at all times to be part of such fund or account, and the interest accruing thereon and any profit realized there from will be credited to the fund or account, and any loss resulting from each investment will be charged to the fund or account. The City Treasurer will present for redemption or sale on the prevailing market any obligations so purchased as an investment of monies in the fund or account whenever it will be necessary to do so in order to provide monies to meet any payment or transfer from such fund or account.

7) Long–Term Liabilities — continued

Joint Utility Revenue Bonds — continued

Bond covenants require reporting of the number of utility customers served, which were the following at June 30, 2009:

	Water	Wastewater	Gas	Solid Waste
Residential	27,580	27,175	28,003	27,558
Commercial/other	2,941	2,154	2,515	2,906
Total	30,521	29,329	30,518	30,464

Business-Type Activities Notes Payable

The notes payable of the business-type activities are paid from the net revenues of the system. City ordinance 1593, adopted by the City Council on December 18, 1996 provides authority for the City to issue additional debt with a parity lien on the pledged revenues of the utility system.

A comparison of the pledged revenues recognized during the year with the required debt service for the year is presented in the Pledged-Revenue Bond/Note Coverage Schedule located in the statistical section.

Details of business-type activities notes payable are:

Type	Purpose	Original Date	Balance Due	Issue	Outstanding	Rates
2003 NMFA Note	Well 46 project	6/13/2003	2013	$ 222,222	$ 98,819	.88 - 3.49%
2005 NMFA Note	Roughing filters	10/18/2004	2024	419,480	343,448	1.26-4.51%
2005 NMFA Note	Manholes	1/7/2005	2024	278,713	228,629	1.26 - 4.51%
2006 NMFA Note	Well improvements	5/25/2006	2026	268,552	241,820	3.14-3.99%
2007 NMFA Note	Water tank	7/6/2007	2027	2,139,117	2,139,117	3.37-3.75%
2007 NMFA Note	Recycling program	7/6/2007	2015	1,111,112	890,389	3.54-3.75%
2007 NMFA Note	Water reclamation	7/6/2007	2027	6,311,058	6,311,058	3.37-3.75%
2007 NMFA Note	Water reclamation Phase II	12/21/2007	2027	3,139,919	3,139,919	3.4 - 4.53%
2007 NMFA Note	Water system improvement	12/21/2007	2027	12,483,206	12,483,206	3.4 - 4.53%
2008 NMFA Note	Vehicle Maintenance Shop	9/12/2008	2018	1,708,755	1,610,060	1.9-3.85%
				$ 28,082,134	$ 27,486,465	

7) Long–Term Liabilities — continued

Business-Type Activities Notes Payable — continued
Future debt service requirements for business-type activities notes payable are:

Year Ending June 30,	Principal	Interest
2010	$ 440,159	$ 1,155,043
2011	451,093	1,141,399
2012	463,050	1,126,705
2013	475,865	1,111,126
2014	462,607	1,094,730
2015-2019	6,733,401	5,050,578
2020-2027	18,460,287	3,846,247
	$ 27,486,462	$ 14,525,828

Capital Leases
The City is obligated under certain leases accounted for as capital leases. Significant capital lease commitments at June 30, 2009, are as follows.

Description	Cost	Lease Term	Date
Loader	$ 112,000	60 months	Dec 2003
ALF 148 pumper	295,062	108 months	March 2002
ALF 148 pumper	295,062	108 months	March 2002
Aerial truck	606,306	108 months	August 2002
ALF 148 pump truck	295,062	108 months	September 2002
ALF 148 pump truck	295,062	108 months	September 2002
	$ 1,898,554		

As of June 30, 2009, future minimum lease payments on the above capital lease are as follows:

Year Ending June 30,	Amount
2010	$ 308,234
2011	81,822
Total minimum payments	390,056
Less: interest	(24,363)
Present value of net minimum lease payments	$ 365,693

7) Long–Term Liabilities — continued

Capital Leases — continued

Depreciation expense on the above leased equipment was $155,450 for the year ended June 30, 2009, and accumulated depreciation was $660,643 as of year-end.

The loader and fire equipment listed in the preceding table are being leased from John Deere Credit and Mercedes Benz Credit Corporation and Daimler Chrysler Services, respectively. In the event that sufficient funds are not appropriated in any fiscal year, the City may terminate the lease and return the equipment to the lessor on the last day of the year in which funds were appropriated.

Component Units

Changes in long-term liabilities for the Housing Authority during the year ended June 30, 2009, are as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
LCHDC Mortgage Revenue Bond (Series 2005)	$ 2,406,804	$ -	$ 158,764	$ 2,248,040	$ 167,464
Note payable - Gallup Federal Savings Bank	401,211	-	14,434	386,777	15,525
Note payable - Wells Fargo Bank	361,279	-	9,942	351,337	11,199
Note payable - First Federal Bank	276,221	-	8,073	268,148	8,803
Note payable - Firstlight Federal Credit Union	131,718	-	1,927	129,791	1,638
Loan agreements	12,642,084	-	5,848,345	6,793,739	883,691
Total	$ 16,219,317	$ -	$ 6,041,485	$ 10,177,832	$ 1,088,320

Changes in long-term liabilities of SCSWA for the year ended June 30, 2009, are as follows:

	Balances June 30, 2008	Increases	Decreases	Balances June 30, 2009	Amount Due Within One Year
Long-term debt					
Due to City of Las Cruces	$ 4,952,000	$ -	$ 640,000	$ 4,312,000	$ 660,000
Other noncurrent liabilities					
Estimated landfill closure/ postclosure liability	1,693,120	57,760	-	1,750,880	-
Compensated absences	87,146	8,917	10,801	85,262	17,052
	$ 6,732,266	$ 66,677	$ 650,801	$ 6,148,142	$ 677,052

8) Interfund Assets, Liabilities and Transfers

Primary Government

Governmental interfund receivables and payables as of June 30, 2009, are as follows:

	Interfund Receivable	Interfund Payable	Total
Governmental activities			
General fund			
Nonmajor governmental funds	$ 6,250,774	$ -	
Las Cruces Convention Center Fund	801,336	-	$ 7,052,110
Nonmajor governmental funds			
General fund	-	(7,052,110)	(7,052,110)
Total governmental activities	$ 7,052,110	$ (7,052,110)	$ -

Business-Type Activities

Business-type activities receivables and payables as of June 30, 2009, are as follows:

	Interfund Receivable	Interfund Payable	Total
Business-type activities			
Major enterprise funds			
Gas Fund	$ 947,500	$ -	$ 947,500
Solid Waste Fund	-	(212,500)	(212,500)
Water Fund	-	(2,045,947)	(2,045,947)
Waste Water Development Fund	1,310,947	-	1,310,947
Total business-type activities	$ 2,258,447	$ (2,258,447)	$ -

8) Interfund Assets, Liabilities and Transfers — continued

Interfund Transfers

Interfund transfers for the year ended June 30, 2009, consisted of the following:

Transfers to general fund from	
Nonmajor governmental funds	$ 1,263,831
Internal service funds	3,978
Nonmajor enterprise funds	15,500
Total transfers to the general fund	$ 1,283,309
Transfers to nonmajor governmental funds from	
General fund	$ 10,109,446
Nonmajor governmental funds	9,695,435
Total transfers to the nonmajor governmental funds	$ 19,804,881
Transfers to the water fund from	
Waste water fund	$ 420,582
Total transfers to the water fund	$ 420,582
Transfers to the waste water fund from	
Nonmajor governmental funds	$ 443,568
Water fund	672,793
Total transfers to the waste water fund	$ 1,116,361
Transfers to solid waste fund from	
Nonmajor governmental funds	$ 1,000,000
Total transfers to the solid waste fund	$ 1,000,000
Transfers to nonmajor enterprise funds from	
General fund	$ 2,324,000
Gas fund	54,400
Nonmajor governmental funds	251,752
Total transfers to the nonmajor enterprise funds	$ 2,630,152
Transfers to internal service funds from	
General fund	$ 709,552
Total transfers to internal service funds	$ 709,552
Transfers from the general fund to	
Nonmajor governmental funds	$ (10,109,446)
Nonmajor enterprise funds	(2,324,000)
Internal service funds	(709,552)
Total transfers from the general fund	$ (13,142,998)
Transfers from nonmajor governmental funds to	
General fund	$ (1,263,831)
Nonmajor governmental funds	(9,695,435)
Waste water water reclamation project fund	(295,200)
Waste water capital improvement fund	(148,368)
Solid waste fund	(1,000,000)
Nonmajor enterprise funds	(251,752)
Total transfers from the nonmajor governmental funds	$ (12,654,586)

8) Interfund Assets, Liabilities and Transfers — continued

Interfund Transfers — continued

Transfers from the gas fund to	
Nonmajor enterprise funds	$ (54,400)
Total transfers from the gas fund	$ (54,400)
Transfers from the water fund to	
Waste water fund	$ (672,793)
Total transfers from the water fund	$ (672,793)
Transfers from the waste water fund to	
Water fund	$ (420,582)
Total transfers from the waste water fund	$ (420,582)
Transfers from nonmajor enterprise funds to	
General fund	$ (15,500)
Total transfers from nonmajor enterprise funds	$ (15,500)
Transfers from the internal service funds to	
General fund	$ (3,978)
Total transfers from the internal service funds	$ (3,978)

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Component Units

Interfunds between the Authority and its component units are as follows:

	December 31, 2008			
	Montana Senior Village, LLC	Montana Senior Village II	Stone Mountain Place LP	Total
Payables to Housing Authority	$ 680,226	$ 1,483,941	$ 256,574	$ 2,420,741
Receivable from component units, net				1,290,974
Total internal balances				$ 3,711,715

Interfunds between the Housing Authority and its component units are different because they have different fiscal year-ends.

9) Contingent Liabilities

The City receives 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 City believes that liabilities resulting from disallowed amounts will not have a material effect on the City's financial statements.

The City is a defendant in various lawsuits. Management estimates that balances available in the self-insurance fund are sufficient to settle such lawsuits. Management is not aware of any other pending or threatened litigation that would adversely affect the City's financial position.

10) Pollution Remediation Obligation

Certain property owned by the City has been declared a Superfund Site by the Environmental Protection Agency (EPA). The EPA has determined that the City is a responsible party along with Doña Ana County, which also owns part of the contaminated property. On April 20, 2005, the City and Doña Ana County established a memorandum of understanding for a Joint Superfund Project (JSP) to work collaboratively with the EPA to complete the Remedial Investigation and Feasibility Study (RIFS) within the Superfund process. In December 2004, the JSP submitted a good-faith offer to the EPA for a Funding Agreement to achieve this objective. In April 2005, a negotiated funding agreement in the amount of $800,000, payable to the EPA to complete the RIFS, was signed. In October 2005, the EPA and its contractor began the remaining fieldwork, which was completed in fiscal year 2007. As a result of this study, the City accrued a liability of $6,890,106 to pay its share of the pollution remediation cost, as follows:

	Total Obligation	City's Portion
Capital assets	$ 5,151,978	$ 2,575,989
Operating costs	1,459,664	729,832
Completion costs	7,168,571	3,584,285
	$ 13,780,213	$ 6,890,106

During fiscal year 2009, JSP worked with attorneys, Marten Group, to "negotiate" an acceptable order or decree from EPA to conduct the clean-up, resolve financial matters,

10) Pollution Remediation Obligation — continued

and to investigate other responsible parties, for which substantive evidence has been provided to the EPA. The services of a supervising contractor/engineer to design and construct the remediation system have been procured. During fiscal year 2009 sampling of selected monitoring wells was conducted to provide additional data for continued development of the groundwater model by technical consultants. This model will be used to assist in design and operations of the remediation system.

The pollution remediation obligation is reported in long-term liabilities in the statement of net assets (see Note 7). All of the accrued costs have been expensed and are included in the general government function on the statement of activities.

The City and County each received a $3.5 million loan from the New Mexico Finance Authority (NMFA) to cover some of the costs of the pollution remediation project. The City and County also received $243,000 in grant funds from the New Mexico Environment Department. $171,999 was applied to engineering costs in fiscal year 2009.

In subsequent years, the plan calls for the sale of potable water, a by-product of the remediation process, to cover operating and administrative costs. Additionally, EGRT funds may be used for this project.

11) Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan, available to all City employees, permits them to defer taxation on 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 solely the property and rights of the plan participants.

The City has 592 active participants in the plan as of June 30, 2009.

12) Employee Benefit Plans

Retirement Plan

Substantially all of the City of Las Cruces employees who work 20 or more hours a week participate in a defined benefit contributory retirement plan through the Public Employees Retirement Act of the State of New Mexico, a cost-sharing multiple employer

12) Employee Benefit Plans — continued

Retirement Plan — continued

public employee retirement system administered by the Public Employees Retirement Association (PERA). Benefit provisions are established and may only be amended by state statute. Information pertaining to the actuarially computed present value of vested accumulated plan benefits and nonvested accumulated plan benefits, the plan's net assets available for benefits and the assumed rate of return used in computing the present value, and ten-year historical trend information presenting PERA's progress in accumulating sufficient assets to pay benefits when due is not available by individual government agencies participating in the plan. Actuarial pension data for the State of New Mexico, as employer, is provided at the state-wide level in a separately issued audit report of PERA. The report may be obtained by writing to PERA, PO Box 2123, 1120 Paseo de Peralta, Santa Fe, NM 88504-2323.

Retirement Eligibility

Eligibility for receiving the monthly benefit equal to the number of years of credited service x 3.0% (3.5% for police and fire plan employees) of their final average monthly salary, the 36 consecutive months of credited service producing the largest average, is as follows:

Employees may retire at: any age with 25 or more years of credited service; or age 60 or older with 20 or more years of credited service; with the exception of police and fire plan employees who may retire at any age with 20 or more years of credited service. All employees are eligible for retirement at: age 61 or older with 17 or more years of credited service; or age 62 or older with 14 or more years of credited service; or age 63 or older with 11 or more years of credited service; or age 64 or older with eight or more years of credited service; or age 65 or older with five or more years of credited service. Benefits vest after five years of credited service.

Disability Benefits

Members or vested former members with five or more years of credited service will receive their normal retirement pension based on credited service and final average salary at the time of disability or retirement. The five-year service requirement is waived if the disability is incurred in the line of duty. Disability retirements are subject to reevaluation until the disability-retired member reaches normal retirement. Payment of the disability pension is suspended for the balance of any year in which a disability-retired member does not submit an annual statement of earnings from gainful employment by June 30th of each year or if the amount of earnings in the previous year is more than the amount that causes the suspension of, or a decrease in, the Social Security Old Age Benefit for a 65 year old.

12) Employee Benefit Plans — continued

Retirement Plan — continued

Funding Policy

The City has chosen to enroll in a plan that requires the following contribution percentages:

	City	Employees
Police	18.50%	16.30%
Fire	21.25%	14.80%
All other contributing employees	11.65%	10.65%

For employees in the general municipal employees' plan, the City has chosen to pay a portion of the employees' 10.65% required contribution as an additional benefit. For union-represented employees, the City contributes an additional 1% of the participants' gross salary; for all other employees in this plan, the City contributes 2%.

Contribution requirements for the years ended are as follows:

	City	Employee	Total	Percentage Contributed
June 30, 2005	$ 4,799,796	$ 5,580,795	$ 10,380,591	100%
June 30, 2006	5,113,911	5,916,678	11,030,589	100%
June 30, 2007	5,490,247	6,331,551	11,821,798	100%
June 30, 2008	5,870,954	6,776,110	12,647,064	100%
June 30, 2009	6,279,412	7,252,412	13,531,824	100%

If a member's employment is terminated before the member is eligible for other benefits under PERA, the member may receive a refund of the member's contribution and interest accrued based on rates established biannually by the retirement board.

The payroll for the City's employees covered by PERA for the year ended June 30, 2009, was $52,273,262; the total payroll of all employees of the City was $54,320,294.

Retiree Health Care Plan

The Retiree Health Care Act (Act) (Chapter 10, Article 7C NMSA 1978) provides comprehensive core group health insurance for persons who have retired from certain public services in New Mexico. The Retiree Health Care Authority (the "Authority") is the administrator of the plan and determines required contributions under authority of the Act. The purpose is to provide eligible retirees, their spouses, dependents, and surviving spouses and dependents with health insurance consisting of a plan, or optional plans, of benefits that can be purchased by funds flowing into the Retiree Health Care Fund and by co-payments or out-of-pocket payments of eligible retirees.

12) Employee Benefit Plans — continued

Retiree Health Care Plan — continued

Eligible employers include institutions of higher education, school districts, or other entities participating in the Public School Insurance Authority, state agencies, state courts, magistrate courts, municipalities or counties, which are affiliated under or covered by the Educational Retirement Act, Public Employees Retirement Act, Volunteer Firefighters Retirement Act, Judicial Retirement Act, or the Magistrate Retirement Act.

Eligible retirees are: (1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the Retiree Health Care Act on the person's behalf, unless that person retires before the employer's NMRHCA effective date, in which event the time period for contributions becomes the time between the employer's effective date and the date of retirement; or (2) retirees defined by the Act who retired prior to July 1, 1990; and former legislators who served at least two years.

Each participating employer makes contributions to the fund in the amount of 1.3 percent of each participating employee's annual salary. Each participating employee contributes to the fund an employee contribution equal to .65 percent of the employee's annual salary. Each participating retiree pays a monthly premium for the medical plus basic life plan and an additional participation fee of five dollars if the eligible participant retired prior to the employer's NMRHCA effective date or is a former legislator and made no contributions to the plan. After retirement, premiums are paid to the Authority by the retiree.

The City has paid all of the employers' required contributions, which were as follows:

2009	$ 692,566
2008	652,275
2007	606,377

Contributions from participating employers and participating employees become the property of the Retiree Health Care Fund and are not refundable under any circumstances, including termination of employment or termination of the participating employer's operation or participation in the Retiree Health Care Act. The employer, employee, and retiree contributions are required to be remitted to the Retiree Health Care Authority on a monthly basis.

The Authority issues a separate, publicly available audited financial report that includes post employment benefit expenditures of premiums and claims paid, participant contributions (employer, employee, and retiree), and net expenditures for the fiscal year. The report also includes the approximate number of retirees participating in the plan. That report may be obtained by writing to the Retiree Health Care Authority, 4308 Carlisle Blvd, NE, Suite 104, Albuquerque, New Mexico 87109.

13) Individual Fund Deficits and Budget Variances

Individual funds with deficit fund balances at year-end are as follows:

Fund	Deficit Fund Balance
DWI Prevention	$ 1,613
Judicial Education	3,971
State Capital Improvements	23,449

Management expects fund balance/net asset deficits will be eliminated through increased user fees, participating funds, and general fund appropriations.

The following funds over-expended budgeted amounts as follows:

Fund	Total Budgeted Expenditures	Actual Expenditures	Amount Over-Expended
Judicial Education	$ 23,000	$ 23,872	$ (872)
Environmental Gross Receipts Tax	1,019,271	1,088,064	(68,793)
Gas Tax Street Maintenance	650,343	673,311	(22,968)
Public Safety Gross Receipts Tax	3,149,293	3,170,062	(20,769)
Keep Las Cruces Beautiful	95,604	95,678	(74)
RSVP	172,897	177,089	(4,192)
Senior Employment Program	3,585	5,312	(1,727)
TIDD Dedicated Revenues	-	116	(116)
STOP	243,080	382,161	(139,081)

14) Landfill Closure and Postclosure Care Cost

State and federal laws and regulations require placement of a final cover on landfill sites when waste is no longer accepted and performance of certain maintenance and monitoring functions at the sites for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that a landfill stops accepting waste, a portion of the closure and post closure costs are reported as an operating expense in each period based on landfill capacity used as of each balance sheet date.

14) Landfill Closure and Postclosure Care Cost — continued

The City's landfill closure and postclosure care liability is reported as $1,880,000 at June 30, 2009. Actual closure and postclosure care costs may be higher due to inflation, changes in technology, or changes in regulations. The liability reported reflects a decrease in the estimate of total closure and postclosure costs of $1,032,231.

The City enacted a 1/16th cent environmental gross receipts tax that became effective January 1, 1995, to raise funds for environmental costs such as for landfill closure and postclosure care. The landfill closure was funded by $1,000,000 from the EGRT fund during the year. Additional revenues came from landfill charges and investment income.

15) Development Impact Fees

The City collects, invests and expends development impact fees in accordance with Ordinance No. 1456 (June 19, 1995) and Resolution No. 95–368 (June 30, 1995).

Ordinance 1456 §11 requires that impact fees collected be used to pay for capital improvements or facility expansions identified in a capital improvements plan.

In accordance with §6 of Ordinance 1456, the City is required to use qualified professionals to prepare a capital improvements plan that describes the specific capital improvements needed to increase the number of new service units in an area over a reasonable period of time, not to exceed ten years. Additionally, the capital improvements plan will calculate total estimated costs of improvements for which the development impact fees may be assessed. Ordinance 1456 §24 states that the capital improvements plan must be updated at least every five years. Expenditures of fees collected must improve the following facilities:

1) Water supply, treatment and distribution facilities and waste water collection and treatment facilities;
2) Parks, recreational areas, open space, trails and related areas and facilities.

In addition to the construction of capital improvements or facility expansions, Ordinance 1456 §4 states that the development impact fee may also be used to pay for the preparation and updating of the capital improvements plan, the estimated costs of the plan, or up to three percent of administrative costs for City employees who are qualified professionals. Additionally, debt service costs may be paid from impact fees assessed if the proceeds of the debt issued were used in accordance with the capital improvements identified in the capital improvements plan.

15) Development Impact Fees — continued

The initial land use assumptions and capital improvements plan prepared by Tischler & Associates, Inc. on January 6, 1995, is a ten- to twenty-year plan with professional engineering estimates of costs well exceeding the assessed development impact fees. A significant portion of the assessed development impact fees for the water and waste water system have been used to pay debt service on bonds. The expenditures from the bond proceeds were spent on specific items listed in the initial capital improvements plan and were expended within five years of the completion of the capital improvements plan.

Development impact fee activity for the year ended June 30, 2009, is shown below. Unspent fees collected in previous years are available for expenditure in the current fiscal year.

Parks Impact Fees	
Impact fees collected	$ 269,530
Investment income	50,626
Expenditures	(1,173,704)
Net Parks Impact Fees	$ (853,548)
Water Impact Fees	
Impact fees collected	$ 1,755,736
Investment income	97,124
Expenditures	(2,368,960)
Net Water Impact Fees	$ (516,100)
Wastewater Impact Fees	
Impact fees collected	$ 2,898,234
Investment income	224,050
Expenditures	(3,048,861)
Net Wastewater Impact Fees	$ 73,423
Total Impact Fees	
Impact fees collected	$ 4,923,500
Investment income	371,800
Expenditures	(6,591,525)
Net Total Impact Fees	$ (1,296,225)

16) Major Construction Commitments

The City has the following construction commitments as of June 30, 2009. These projects are evidenced by contractual arrangements with construction contractors:

Project	Fund	Contract Amount	Spent to Date	Commitment Remaining	Source of Payment
Joint Utilities					
Gas Streets Rehabilitation Projects	Gas Capital Improvements	$ 140,162	$ 88,065	$ 52,097	Gas Utility Rates
Gas High Pressure Lines Rehabilitation	Gas Capital Improvements	265,675	158,206	107,469	Gas Utility Rates
Gas Line Extensions	Gas Capital Improvements	467,956	26,252	441,704	Gas Utility Rates
Gas High Pressure Lines	Gas Capital Improvements	367,894	212,425	155,469	Gas Utility Rates
Utility Building	Gas Capital Improvements	221,037	4,317	216,720	Gas Utility Rates
Utility Building	Water Capital Improvements	221,037	4,317	216,720	Water Utility Rates
Utility Building	Wastewater Capital Improvements	221,037	4,317	216,720	Wastewater Utility Rates
Utility Building	Solid Waste Capital Improvements	221,037	4,317	216,720	Solid Waste Utility Rates
Stull Drive Rehabilitation	Water Capital Improvements	118,576	36,880	81,696	Water Utility Rates
South Jornada Water System Phase II	Water NMFA Loan Projects	4,902,293	3,512,902	1,389,391	2007 NMFA Loan
Water Jornada South Transmission	Water 2005 Bond Projects	151,742	69,439	82,303	2005 Joint Utility Bond
Water Street Utility Rehabilitation	Water Capital Improvements	137,053	-	137,053	Water Utility Rates
Water Projects	Water 2006 Bond Projects	653,744	225,574	428,170	2006 Joint Utility Bond
Water Jornada Reservoir	Water NMFA Loan Projects	116,683	15,700	100,983	2007 NMFA Loan
Wastewater New Interceptors	Wastewater Development	198,703	49,200	149,503	Wastewater Development Impact Fees
Wastewater Treatment Plant Expansion	Wastewater Development	4,357,063	2,864,493	1,492,570	Wastewater Development Impact Fees
Wastewater Treatment Plant Rehabilitation	Wastewater Capital Improvements	445,265	122,229	323,036	Wastewater Utility Rates
Wastewater Lift Station	Wastewater Capital Improvements	177,292	-	177,292	Wastewater Utility Rates
Wastewater Lift Station	Wastewater NMFA Loan Projects	1,804,814	936,482	868,332	2008 NMFA Loans
Wastewater Street Utility Rehabilitation	Wastewater Capital Improvements	320,870	94,749	226,121	Wastewater Utility Rates
Wastewater Water Reclamation Project	Wastewater NMFA Loan Projects	5,676,171	3,375,023	2,301,148	2008 NMFA Loans
		21,186,104	11,804,887	9,381,217	
Capital Projects Funds					
Bowman/Mesilla	1999 GRT Bond Street Projects	70,000	-	70,000	GRT Tax
Laabs/East Mesa Pools	2003 GRT Bond Facilities/Parks	80,000	31,105	48,895	Bond Proceeds
Fire Stations Improvements	2003 GRT Bond Facilities/Parks	200,375	164,982	35,393	Bond Proceeds
Street Lighting	2003 GRT Bond Street Lights	455,630	222,018	233,612	Bond Proceeds
Street Lighting	2003 GRT Bond Street Lights	58,910	-	58,910	Bond Proceeds
Street Lighting Project Phase 4	2005 GRT Bond Public Improvements	186,949	-	186,949	GRT Tax
Major Arroyo Crossing	2005 GRT Bond Public Improvements	2,008,612	1,849,222	159,390	GRT Tax
Laabs/East Mesa Pools	2005 GRT Bond Public Improvements	3,701,679	1,292,388	2,409,291	Bond Proceeds
Municipal Operations Center	2005 GRT Bond Public Improvements	100,000	40,073	59,927	Bond Proceeds
New City Hall	2005 GRT Bond Public Improvements	1,651,661	735,769	915,892	Bond Proceeds
Fire Stations Improvements	2005 GRT Bond Public Improvements	657,945	319,954	337,991	Bond Proceeds
Regional Aquatic Center	2005 GRT Bond Public Improvements	77,167	-	77,167	Bond Proceeds
Police/Fire Training Facility	2005 GRT Bond Public Improvements	291,536	91,243	200,293	Bond Proceeds
Burn Lake	2005 GRT Bond Public Improvements	51,330	31,765	19,565	Bond Proceeds
Rehab Runway 4-22	Airport Improvement	1,600,000	1,519,120	80,880	FAA Grant
Air Traffic Control Tower	Airport Improvement	1,100,000	6,968	1,093,032	FAA Grant
City Hall Complex	City Hall Complex	21,500	15,614	5,886	Bond Proceeds
City Hall Complex	City Hall Complex	22,029,125	14,918,705	7,110,420	Bond Proceeds
Animal Shelter Expansion	Facilities State Grants	88,000	36,275	51,725	State Legislative Grant
Comm of Hope-Peregrinos Food Bank	Facilities State Grants	100,000	10,796	89,204	State Legislative Grant
LC Downtown Revitalization	Facilities State Grants	103,000	18,820	84,180	State Legislative Grant
Lohman Median Landscaping	Facilities State Grants	100,000	7,421	92,579	State Legislative Grant
Munson Senior Center	Facilities State Grants	148,500	4,066	144,434	State Legislative Grant
LC Downtown Revitalization	Facilities State Grants	1,050,000	851,089	198,911	State Legislative Grant
Mesquite Historic District	Facilities State Grants	346,500	101,070	245,430	State Legislative Grant
Indoor Swimming Pool & Rec.	Facilities State Grants	1,485,856	77,875	1,407,981	State Legislative Grant
Fire Stations Improvements	Facilities State Grants	235,000	888	234,112	State Legislative Grant
Regional Aquatic Center	Facilities State Grants	1,635,856	125,546	1,510,310	State Legislative Grant
Burn Lake/Esslinger Park	Facilities State Grants	95,000	23,700	71,300	State Legislative Grant
Burn Lake/Esslinger Park	Facilities State Grants	9,540	4,665	4,875	State Legislative Grant
City Hall Complex	Facilities State Grants	536,694	220,722	315,972	State Legislative Grant
Indoor Swimming Pool & Rec.	Facilities State Grants	800,201	430,645	369,556	State Legislative Grant
Branigan Library	Facilities State Grants	65,264	31,857	33,407	State Legislative Grant
Regional Aquatic Center	Facilities State Grants	11,235,460	2,668,918	8,566,542	State Legislative Grant
Branigan Library	Facilities State Grants	458,152	230,014	228,138	State Legislative Grant
Civil Air Patrol Hangar	Facilities State Grants	149,857		149,857	State Legislative Grant
Bowman/Mesilla	Flood Control	810,000	555,085	254,915	Property Tax

16) Major Construction Commitments — continued

Project	Fund	Contract Amount	Spent to Date	Commitment Remaining	Source of Payment
E Mesa Street Improvements	GRT Street Maintenance	989,815	642,618	347,197	GRT Tax
May Avenue (Mesilla Street)	GRT Street Maintenance	100,000	-	100,000	GRT Tax
Melendres Rehab Phase 1	GRT Street Maintenance	280,000	-	280,000	GRT Tax
Solano Drive Improvements	GRT Street Maintenance	130,000	-	130,000	GRT Tax
Solano Drive Sidewalk Improvements	GRT Street Maintenance	83,407	-	83,407	GRT Tax
Downtown Plaza 06-1610	State Grant Park/Land Improvements	513,193	300,000	213,193	State Legislative Grants
Triviz Landscaping	Streets State Grants	243,000	111,205	131,795	State Legislative Grant
Union Avenue	Streets State Grants	187,500	9,375	178,125	State Legislative Grant
Arterial Street Lights	Streets State Grants	592,000	52,281	539,719	State Legislative Grant
East Mesa Streets	Streets State Grants	150,000	4,733	145,267	State Legislative Grant
Valley Drive	Streets State Grants	150,000	78,053	71,947	State Legislative Grant
		57,214,214	27,836,643	29,377,571	
		$ 78,400,318	$ 39,641,530	$ 38,758,788	

17) Affiliated Organizations and Joint Powers Agreements

The City is a participant in the following five affiliated organizations, four of which are joint ventures. Other than the City bonds secured by South Central Solid Waste Authority, the City is unaware of any circumstances that would cause a significant benefit or burden to the participating governments in the near future.

Mesilla Valley Regional Dispatch Authority

The City is a participant in a combined City–County communications/dispatch center for police, fire, and emergency medical services for the City–County area. The organization is governed by a board of twelve individuals. The City and County each appoint four members; the Town of Mesilla, the City of Sunland Park and the Village of Hatch each appoint one member; and the final member is appointed at large by the other members.

The City contributes 53% of the net annual operating cost while the County contributes 47%. The joint powers agreement provides that if the agreement is terminated, property and any funds accrued by the organization shall be distributed to the City and County in proportion to the contributions made by the two entities.

The City is the fiscal agent for the organization and accounts for its resources in an agency fund. Separate audited financial statements were prepared for the year ended June 30, 2009.

Metro Narcotics Agency

The City is a participant in a joint City–County–State–University controlled substances investigation project for the City/County area. The organization is governed by a board of nine individuals. The City and County each appoint three members; the remaining three members are the State Police Chief, the University Police Chief, and the District Attorney.

17) Affiliated Organizations and Joint Powers Agreements — continued

Metro Narcotics Agency — continued
All persons (agents and support staff) assigned to Metro are paid by their respective agencies. The City and the County make contributions to cover the net operating expenses of the organization in proportion to the number of agents assigned to the organization by the two entities. The joint powers agreement provides that if the agreement is terminated by all parties, assets and monies acquired without federal involvement will be distributed in proportion equal to their investment, and assets received from the federal government pursuant to the federal asset-sharing procedures will be distributed to the parties in proportion to their contribution to operational expenses.

The City is the fiscal agent for the organization and accounts for it in an agency fund. Separate audited financial statements were prepared for the year ended June 30, 2009.

Metropolitan Planning Organization
The City is a participant in a joint City-County-Town of Mesilla Metropolitan Planning Organization jurisdictional area. The organization is governed by a board of nine individuals. The City of Las Cruces, Dona Ana County and Town of Mesilla each appoint three members. The committee was constituted for the purpose of establishing, overseeing and directing transportation related policy within the Las Cruces Urban area and to accomplish overall transportation planning for the City, County and Town.

The parties agree that some of the expense of the transportation planning process will be provided for by grant funds available under Section 112 of the Federal Highway Act of 1978 and Section 8 of the Urban Mass Transportation Act of 1964. Expenses not so provided shall be assumed by participating agencies according to the listing of funding sources contained in the annual Unified Work Program approved by the governing board.

Lower Rio Grande Water Users Organization
The City is a participant in this organization to provide for acquisition of information regarding the hydrologic features of the Lower Rio Grande River System. The organization has eight participants: the City, the County, the Town of Mesilla, the Anthony Water and Sanitation District, the Village of Hatch, New Mexico State University, the Elephant Butte Irrigation District and the Dona Ana Mutual Domestic Water Consumers Association.

The objective of this organization is to complete and implement a regional water plan, to make the best use of the available water supply, to secure additional supplies of water for the water users in the region, and to facilitate New Mexico entities' participation in the New Mexico-Texas Water Commission.

17) Affiliated Organizations and Joint Powers Agreements — continued

Lower Rio Grande Water Users Organization — continued
Funds are received from the New Mexico Interstate Stream Commission and from other sources. The City of Las Cruces shall serve as the fiscal agent for the Organization. The City will maintain all fiscal records in accordance with generally accepted accounting principles. Upon termination of the agreement, any unexpended funds will be returned pro rata by the fiscal agent to the contributing members and third party funding sources.

South Central Solid Waste Authority
The City is a participant in South Central Solid Waste Authority (SCSWA), a City-County joint venture that establishes a mechanism for designing, constructing, financing, operating and maintaining regional solid waste landfills and related facilities. SCSWA is reported as a component unit of the City because its revenues are the primary source of debt service for City bonds issued to construct a regional landfill and transfer station. SCSWA is governed by a board comprised of six working members and two ex-officio members. Three of the members are appointed from the City Council by the Mayor and three members are appointed from the County Commission by the Chairman. The two ex-officio members are the City Manager and the County Manager or their designees.

The City serves as the fiscal agent for the Authority for the term of the agreement. The fiscal agent is compensated for services rendered to the Authority in the amount of $85,000 per year base rate of which $15,000 pertains to audit fees. The base rate increases each year by the Consumer Price Index plus audit fees or other direct costs. The City issued revenue bonds on behalf of the Authority which are to be secured by pledges of the net revenues derived from operation of the facility and of the proceeds of the 1/16% Municipal Environmental Services Gross Receipts Tax of the City and the 1/8% County Environmental Services Gross Receipts Tax of the County.

The joint venture agreement may be terminated upon the mutual consent of both parties and shall not be terminated so long as any revenue bonds issued under the agreement by the City are outstanding.

In 2009, the City of Las Cruces and Dona Ana County paid approximately $2.5 million and $820,376 in charges for services, respectively.

In 2009, the Authority paid approximately $85,400 of fiscal agent fees to the City of Las Cruces.

Rio Grande Natural Gas Association
The Rio Grande Natural Gas Association (the "Association") operates as a community gas association and services customers located in Dona Ana County, New Mexico, that

17) Affiliated Organizations and Joint Powers Agreements — continued

Rio Grande Natural Gas Association — continued
are primarily located outside the City of Las Cruces, New Mexico. The Association was formed in 1969 in accordance with the provisions of Sections 3-28-1 through 3-28-22 of the New Mexico State Statutes, and organized as a nonprofit corporation owned by the City and the Village of Hatch (the "Village"). According to its charter, the life of the Association is 100 years, and upon dissolution the assets of the Association will belong to the City and the Village. The Association is governed by a Board of Directors appointed by the governing bodies of the City and the Village. The Association is a governmental organization, as the Board of Directors consists of members appointed by governmental entities.

The City acts as fiscal agent for the Association, and the City's employees handle the day-to-day operations of the Association. The Association reimburses the City for all expenditures incurred for the operation of the Association, plus an administrative fee to compensate it for acting as the fiscal agent of the Association. The Association paid the City $3,654,847 in 2009. Additionally, the Association had gas sales of $469,258 to the Village of Hatch during the year ended June 30, 2009.

The City is the fiscal agent for the organization and accounts for its resources in an agency fund. Separate audited financial statements were prepared for the year ended June 30, 2009.

Animal Service Center of Mesilla Valley
The Annual Service Center of Mesilla Valley (ASCMV) operates under a joint powers agreement, effective August 4, 2008, between the City of Las Cruces and Dona Ana County. It is the mission of ASCMV to provide a safe shelter for all lost, mistreated, and abandoned animals of Mesilla Valley and surrounding communities.

The City is the fiscal agent for the organization and accounts for it in an agency fund. For the five-month period ended June 30, 2009, ASCMV paid approximately $35,833 of fiscal agent fees to the City of Las Cruces. Separate audited financial statements were prepared for the five-month period ended June 30, 2009.

18) Telshor Facility Lease

Memorial Medical Center / Province Hospital (Telshor Facility)

In 1966 the City and the County adopted a joint resolution to create a joint county-municipal hospital to provide medical services to all of the citizens of Doña 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.

18) Telshor Facility Lease — continued

Memorial Medical Center / Province Hospital (Telshor Facility) — continued

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 amounts into escrow accounts to cover contingencies of the hospital and pay hospital liabilities specified in the agreement, including outstanding bonds. The net lease proceeds, after these deposits and liabilities, are summarized as follows:

	Total	City Portion
Total lease amount	$ 150,000,000	$ 75,000,000
Less		
Hospital liabilities assumed by PHC	9,247,375	4,623,688
Amounts deposited into escrow to cover medical malpractice and other contingencies	14,445,892	7,222,946
Payment of outstanding hospital bonds	50,038,987	25,019,493
Payment of hospital pension liabilities	24,100,000	12,050,000
Closing costs	1,000	500
Cash paid by PHC to the City and County	$ 52,166,746	$ 26,083,373

As part of the PHC lease, the City and County received amounts needed to cover specific future costs. The maximum amounts of these costs are as follows:

	Total	City Portion
Employee severance agreements	$ 987,266	$ 493,633
Construction costs	1,278,414	639,207
Future payments to MMC for expanded care services	19,200,000	9,600,000
Hospital property taxes	5,000,000	2,500,000
	$ 26,465,680	$ 13,232,840

The proceeds of the PHC lease are reported in a special revenue fund (Telshor Facility fund) because the City Council adopted a resolution restricting the use of the lease proceeds to fund health-related programs and health-related capital projects. Amounts originally received by the City for expanded care services and property taxes are reported in the statement of net assets as deferred revenue. The deferred revenue is amortized each year to the extent of expenditures recorded in the Telshor fund. The revenue amortized in 2009 was $277,967.

18) Telshor Facility Lease — continued

Memorial Medical Center / Province Hospital (Telshor Facility) — continued

The asset purchase agreement entitles PHC to compensation solely from the escrow account if PHC incurs any losses, including the discharge of malpractice liabilities, in connection with events that occurred on or prior to the closing.

MMCI began distributing its cash and investments equally between the City and the County 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 City and the County.

19) Internal Service Fund Allocations

The City allocates its internal service funds between governmental and business-type activities based on the utilization of these internal service funds. The allocation of the net assets of internal service funds to governmental activities is:

Net assets, beginning balance		$ 3,560,662
Revenues less eliminations	$ 7,902,244	
Expenses less eliminations	(8,173,716)	
Other financing sources	657,429	
Change in net assets		385,957
Net assets, ending balance		$ 3,946,619

The allocation of the net assets of internal service funds to business-type activities is:

Net assets, beginning balance		$ 2,370,185
Revenues less eliminations	$ 5,920,882	
Expenses less eliminations	(6,161,889)	
Other financing sources	294,203	
Change in net assets		53,196
Net assets, ending balance		$ 2,423,381

19) Internal Service Fund Governmental and Business-Type Activities Allocations — continued

Total net assets of the City's internal service funds are:

Governmental activities allocation	$ 3,946,619
Business-type activities allocation	2,423,381
Net assets, ending balance	$ 6,370,000

20) Subsequent Event

Effective July 1, 2009, South Central Solid Waste Authority (Authority) began managing Dona Ana County's (County) eight solid waste convenience stations. The Authority hired the County employees, with a start date of July 1, 2009. The subsidy from the County for FY10 will be $865,000. Budgeted expenses are $934,771. The County transferred certain equipment to the Authority, pending the approval of the State of New Mexico, Department of Finance and Administration.

Effective July 27, 2009, the Authority began providing recycling services to the City of Las Cruces (City). The City will sell to the Authority recycling equipment for $404,735. A grant funded baler is leased at no cost to the Authority. The City's solid waste residential service rate currently contains a $3.09 per month charge for recycling. The City will use the recycling component from the monthly residential solid waste fee to pay the Authority for recycling services. The subsidy from the City for FY10 will be $801,262, based on $3.09 per month per residential (non-senior) solid waste customers. Budget expenses are $516,059.

The solid waste customers of the Authority who reside within the County and other solid waste customers, whose rates may hereafter include a recycling charge, will also provide funding to the Authority solely for the recycling program.

Combining Balance Sheet—Nonmajor Governmental Funds

City of Las Cruces
Combining Balance Sheet—*Nonmajor Governmental Funds*
June 30, 2009

	Debt Service	Special Community Development Block Grant	Special Court Awarded Funds
Assets			
Pooled cash and investments	$ -	$ 56,814	$ 408,751
Restricted cash and investments	7,839,183	-	-
Receivables, net	5,741	1,065,089	-
Due from other governmental units	-	2,862,510	-
Total assets	$ 7,844,924	$ 3,984,413	$ 408,751
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	$ -	$ 65,775	$ -
Due to other funds	-	76,225	-
Accrued liabilities	-	11,232	-
Deferred revenue	-	3,768,358	-
Total liabilities	-	3,921,590	-
Fund balances			
Reserved	-	-	-
Unreserved	7,844,924	62,823	408,751
Total fund balances	7,844,924	62,823	408,751
Total liabilities and fund balance	$ 7,844,924	$ 3,984,413	$ 408,751

Revenue Fund

MPO Urban Transportation	Fire	Police Protection	Emergency Medical Services	Traffic Safety	Court Automation
$ -	$ 324,374	$ 445,251	$ 20,087	$ 109,905	$ 425,460
-	-	-	-	-	-
-	-	6,252	-	-	-
157,685	-	140,250	-	-	-
$ 157,685	$ 324,374	$ 591,753	$ 20,087	$ 109,905	$ 425,460
$ 2,930	$ -	$ 88,428	$ -	$ -	$ 6,665
38,168	-	-	-	-	-
7,724	-	7,677	-	-	-
-	47,775	-	-	-	-
48,822	47,775	96,105	-	-	6,665
-	-	-	-	-	-
108,863	276,599	495,648	20,087	109,905	418,795
108,863	276,599	495,648	20,087	109,905	418,795
$ 157,685	$ 324,374	$ 591,753	$ 20,087	$ 109,905	$ 425,460

City of Las Cruces
Combining Balance Sheet—*Nonmajor Governmental Funds*
June 30, 2009

	Special		
	Animal Services Center	Prisoner Care	Juvenile Recreation
Assets			
Pooled cash and investments	$ -	$ 711,420	$ 95,995
Restricted cash and investments	-	-	-
Receivables, net	-	-	-
Due from other governmental units	-	-	-
Total assets	$ -	$ 711,420	$ 95,995
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	$ -	$ 381,417	$ -
Due to other funds	-	-	-
Accrued liabilities	-	-	-
Deferred revenue	-	-	-
Total liabilities	-	381,417	-
Fund balances			
Reserved	-	-	-
Unreserved	-	330,003	95,995
Total fund balances	-	330,003	95,995
Total liabilities and fund balance	$ -	$ 711,420	$ 95,995

Revenue Fund					
Lodgers' Tax and LCCVB	DWI Prevention	Judicial Education	Environmental Gross Receipts Tax	Health Care Services From MMC Lease	
$ 3,410,397	$ 61,000	$ -	$ -	$ 54,338	
-	-	-	-	-	
-	-	-	-	-	
134,640	-	-	332,620	-	
$ 3,545,037	$ 61,000	$ -	$ 332,620	$ 54,338	
$ 129,026	$ 62,613	$ 1,766	$ 69,259	$ 21,259	
-	-	2,205	-	-	
20,269	-	-	-	-	
-	-	-	-	-	
149,295	62,613	3,971	69,259	21,259	
-	-	-	-	-	
3,395,742	(1,613)	(3,971)	263,361	33,079	
3,395,742	(1,613)	(3,971)	263,361	33,079	
$ 3,545,037	$ 61,000	$ -	$ 332,620	$ 54,338	

City of Las Cruces
Combining Balance Sheet—*Nonmajor Governmental Funds*
June 30, 2009

	Special Legislative Equipment Grants	Gasoline Tax Street Maintenance Fund	Special Public Safety Gross Receipts Tax
Assets			
Pooled cash and investments	$ -	$ 538,571	$ -
Restricted cash and investments	-	-	-
Receivables, net	-	-	-
Due from other governmental units	374,289	257,014	542,348
Total assets	$ 374,289	$ 795,585	$ 542,348
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	$ 30,302	$ 36	$ -
Due to other funds	343,987	-	21,301
Accrued liabilities	-	10,285	-
Deferred revenue	-	-	-
Total liabilities	374,289	10,321	21,301
Fund balances			
Reserved	-	-	-
Unreserved	-	785,264	521,047
Total fund balances	-	785,264	521,047
Total liabilities and fund balance	$ 374,289	$ 795,585	$ 542,348

Revenue Fund					
Keep Las Cruces Beautiful	Older Americans Act Programs	Cash in Lieu of Commodities	RSVP	Children, Youth, and Families
$ -	$ 138,294	$ -	$ -	$ 76,480
-	-	-	-	-
-	-	-	-	-
10,932	187,205	28,141	23,011	11,002
$ 10,932	$ 325,499	$ 28,141	$ 23,011	$ 87,482
$ 2,927	$ 67,582	$ 571	$ 3,872	$ 2,202
5,523	-	10,749	15,574	-
860	33,996	-	3,565	751
1,622	-	-	-	-
10,932	101,578	11,320	23,011	2,953
-	-	-	-	-
-	223,921	16,821	-	84,529
-	223,921	16,821	-	84,529
$ 10,932	$ 325,499	$ 28,141	$ 23,011	$ 87,482

City of Las Cruces
Combining Balance Sheet—*Nonmajor Governmental Funds*
June 30, 2009

	Special		
	Senior Employment Program	State Library Resources Grant	Street Maintenance Operations
Assets			
Pooled cash and investments	$ -	$ -	$ -
Restricted cash and investments	-	-	-
Receivables, net	-	-	-
Due from other governmental units	2,853	2,079	-
Total assets	$ 2,853	$ 2,079	$ -
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	$ -	$ -	$ -
Due to other funds	2,853	1,831	-
Accrued liabilities	-	-	-
Deferred revenue	-	-	-
Total liabilities	2,853	1,831	-
Fund balances			
Reserved	-	-	-
Unreserved	-	248	-
Total fund balances	-	248	-
Total liabilities and fund balance	$ 2,853	$ 2,079	$ -

Revenue Fund					
NMFA Flood Control Operations	Special Assessments/ Northrise Morningstar	Downtown Revitalization	Regional Planning Project	State Operations Grants
$ 387,411	$ 18,170	$ 307,225	$ 264,675	$ 12,082
-	-	-	-	-
-	845,802	-	-	13,365
-	1,961,003	-	-	75,137
$ 387,411	$ 2,824,975	$ 307,225	$ 264,675	$ 100,584
$ 2,257	$ -	$ -	$ -	$ 71,885
-	-	-	-	-
6,053	-	-	-	5,539
-	2,806,805	-	-	23,160
8,310	2,806,805	-	-	100,584
-	-	-	-	-
379,101	18,170	307,225	264,675	-
379,101	18,170	307,225	264,675	-
$ 387,411	$ 2,824,975	$ 307,225	$ 264,675	$ 100,584

City of Las Cruces
Combining Balance Sheet—*Nonmajor Governmental Funds*
June 30, 2009

	Special		
	Valley View Heske Garden	Griggs and Walnut Plume	Las Cruces Convention Center
Assets			
Pooled cash and investments	$ 177,616	$ 155,365	$ -
Restricted cash and investments	-	-	-
Receivables, net	-	-	-
Due from other governmental units	-	75,157	-
Total assets	$ 177,616	$ 230,522	$ -
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	$ -	$ 65,596	$ -
Due to other funds	-	-	-
Accrued liabilities	-	-	-
Deferred revenue	-	-	-
Total liabilities	-	65,596	-
Fund balances			
Reserved	-	-	-
Unreserved	177,616	164,926	-
Total fund balances	177,616	164,926	-
Total liabilities and fund balance	$ 177,616	$ 230,522	$ -

Revenue Fund			
Telshor Facility	TIDD Dedicated Revenues	Safe Traffic Operations Program	State Special Projects
$ 20,423,478	$ 8,756	$ 124,657	$ -
-	-	-	-
4	-	794,011	-
-	470,637	-	29,446
$ 20,423,482	$ 479,393	$ 918,668	$ 29,446
$ 106,194	$ -	$ 363,224	$ -
-	-	-	29,446
-	-	7	-
-	-	-	-
106,194	-	363,231	29,446
20,317,288	-	-	-
-	479,393	555,437	-
20,317,288	479,393	555,437	-
$ 20,423,482	$ 479,393	$ 918,668	$ 29,446

City of Las Cruces
Combining Balance Sheet—*Nonmajor Governmental Funds*
June 30, 2009

	Capital		
	Public Parks Development	Street Improvement	Airport Improvement
Assets			
Pooled cash and investments	$ 1,266,286	$ 315,960	$ 1,040,242
Restricted cash and investments	-	3,265,676	-
Receivables, net	-	-	-
Due from other governmental units	163,603	955,368	4,879
Total assets	$ 1,429,889	$ 4,537,004	$ 1,045,121
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	$ 58,381	$ 318,222	$ -
Due to other funds	-	1,606,057	-
Accrued liabilities	-	-	-
Deferred revenue	-	56,788	327,873
Total liabilities	58,381	1,981,067	327,873
Fund balances			
Reserved	-	-	-
Unreserved	1,371,508	2,555,937	717,248
Total fund balances	1,371,508	2,555,937	717,248
Total liabilities and fund balance	$ 1,429,889	$ 4,537,004	$ 1,045,121

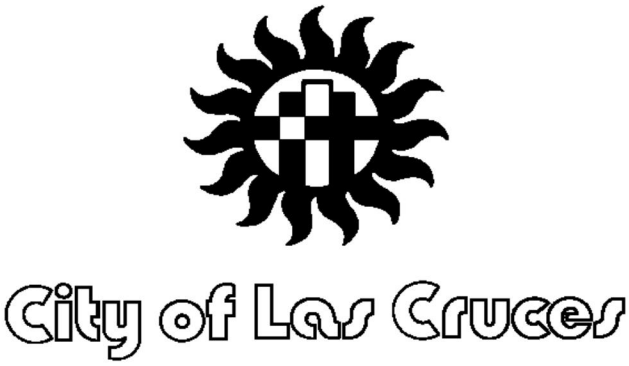
Projects Fund

Sales Tax-Street Maintenance	NMFA Flood Control	Capital Improvement Reserve	Legislative Capital Improvements	State Capital Improvements	EDA West Mesa Industrial Park Fund
$ 401,585	$ 5,364,653	$ 6,251,671	$ -	$ -	$ 435,470
-	-	-	-	-	-
26,358	25,171	-	-	-	15,204
1,052,702	61,276	-	412	3,935,618	-
$ 1,480,645	$ 5,451,100	$ 6,251,671	$ 412	$ 3,935,618	$ 450,674
$ 30,929	$ 359,731	$ 141,489	$ -	$ 813,605	$ -
-	-	-	412	3,145,462	-
10,000	-	-	-	-	-
45,894	-	-	-	-	-
86,823	359,731	141,489	412	3,959,067	-
-	-	-	-	-	-
1,393,822	5,091,369	6,110,182	-	(23,449)	450,674
1,393,822	5,091,369	6,110,182	-	(23,449)	450,674
$ 1,480,645	$ 5,451,100	$ 6,251,671	$ 412	$ 3,935,618	$ 450,674

City of Las Cruces
Combining Balance Sheet—*Nonmajor Governmental Funds*
June 30, 2009

	2003 Sales Tax Facilities and Parks	State Equipment Acquisition	Capital 2003 Sales Tax Street Lights
Assets			
Pooled cash and investments	$ 96,880	$ -	$ 153,298
Restricted cash and investments	-	1,009,693	
Receivables, net	-	-	-
Due from other governmental units	-	-	-
Total assets	$ 96,880	$ 1,009,693	$ 153,298
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	$ -	$ -	$ 82,364
Due to other funds	-	187,462	-
Accrued liabilities	-	-	-
Deferred revenue	-	-	-
Total liabilities	-	187,462	82,364
Fund balances			
Reserved	-	-	-
Unreserved	96,880	822,231	70,934
Total fund balances	96,880	822,231	70,934
Total liabilities and fund balance	$ 96,880	$ 1,009,693	$ 153,298

Projects Fund				
2005 Gross Receipts Tax Public Improvements	NMFA Parking Deck	2007 NMFA Street Improvements	Federal Stimulus Capital Projects	Total
$ 754,865	$ 4,289,895	$ -	$ -	$ 49,127,377
	717	1,849,418		13,964,687
169	1,003	-	-	2,798,169
-	-	-	57,815	13,909,632
$ 755,034	$ 4,291,615	$ 1,849,418	$ 57,815	$ 79,799,865
$ 86,601	$ -	$ 43,748	$ -	$ 3,480,856
-	-	705,704	57,815	6,250,774
-	-	-	-	117,958
-	-	-	-	7,078,275
86,601	-	749,452	57,815	16,927,863
-	-	-	-	20,317,288
668,433	4,291,615	1,099,966	-	42,554,714
668,433	4,291,615	1,099,966	-	62,872,002
$ 755,034	$ 4,291,615	$ 1,849,418	$ 57,815	$ 79,799,865


City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balance—Nonmajor Governmental Funds

City of Las Cruces
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—*Nonmajor Governmental Funds*
For the Year Ended June 30, 2009

	Debt Service	Special Community Development Block Grant	Special Court Awarded Funds
Revenues			
Taxes			
Gross receipts	$ -	$ -	$ -
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	-
Charges for services	-	2,099	-
Fees and fines	-	-	22,939
Investment income (loss)	286,650	21,601	11,109
Licenses and permits	-	-	-
Intergovernmental	-	1,185,971	-
Other	838,766	178,211	-
Total revenues	1,125,416	1,387,882	34,048
Expenditures			
Current			
General government	-	-	-
Facilities	-	-	-
Police	-	-	25,313
Fire	-	-	-
Community development	-	1,244,701	-
Public services	-	-	-
Public works	-	-	-
Capital outlay	-	107,386	38,280
Debt service			
Principal	8,069,188	-	-
Interest and other charges	4,307,153	-	-
Total expenditures	12,376,341	1,352,087	63,593
Revenues over (under) expenditures	(11,250,925)	35,795	(29,545)
Other Financing Sources (Uses)			
Issuance of debt	456,383	-	-
Sale of capital assets	-	-	-
Transfers in	11,943,446	-	-
Transfers out	(169,852)	-	-
Total other financing sources (uses)	12,229,977	-	-
Net change in fund balances	979,052	35,795	(29,545)
Fund balances, beginning of year	6,865,872	27,028	438,296
Fund balances, end of year	$ 7,844,924	$ 62,823	$ 408,751

Revenue Fund

MPO Urban Transportation	Fire	Police Protection	Emergency Medical Services	Traffic Safety	Court Automation
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	36,120	126,343
3,485	14,188	5,850	785	2,231	9,257
-	-	-	-	-	-
183,080	359,453	918,404	22,000	-	-
-	-	129,209	-	-	77,734
186,565	373,641	1,053,463	22,785	38,351	213,334
-	-	-	-	-	122,063
-	-	-	-	-	-
-	-	821,328	-	3,197	-
-	308,825	-	22,544	-	-
267,239	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	40,661	203,466	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
267,239	349,486	1,024,794	22,544	3,197	122,063
(80,674)	24,155	28,669	241	35,154	91,271
-	-	-	-	-	-
-	-	-	-	-	-
-	-	47,947	-	-	-
-	-	(10,000)	-	-	-
-	-	37,947	-	-	-
(80,674)	24,155	66,616	241	35,154	91,271
189,537	252,444	429,032	19,846	74,751	327,524
$ 108,863	$ 276,599	$ 495,648	$ 20,087	$ 109,905	$ 418,795

City of Las Cruces
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—*Nonmajor Governmental Funds*
For the Year Ended June 30, 2009

	Special		
	Animal Services Center	Prisoner Care	Juvenile Recreation
Revenues			
Taxes			
Gross receipts	$ -	$ -	$ -
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	54,643
Charges for services	535,263	-	-
Fees and fines	-	260,949	-
Investment income (loss)	(2,632)	28,644	1,941
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Other	12,771	-	-
Total revenues	545,402	289,593	56,584
Expenditures			
Current			
General government	-	-	-
Facilities	-	-	-
Police	783,156	2,123,734	-
Fire	-	-	-
Community development	-	-	-
Public services	-	-	8,310
Public works	-	-	-
Capital outlay	-	-	10,728
Debt service			
Principal	-	-	-
Interest and other charges	-	-	-
Total expenditures	783,156	2,123,734	19,038
Revenues over (under) expenditures	(237,754)	(1,834,141)	37,546
Other Financing Sources (Uses)			
Issuance of debt	-	-	-
Sale of capital assets	-	-	-
Transfers in	271,250	1,150,000	-
Transfers out	-	-	-
Total other financing sources (uses)	271,250	1,150,000	-
Net change in fund balances	33,496	(684,141)	37,546
Fund balances, beginning of year	(33,496)	1,014,144	58,449
Fund balances, end of year	$ -	$ 330,003	$ 95,995

Revenue Fund				
Lodgers' Tax and LCCVB	DWI Prevention	Judicial Education	Environmental Gross Receipts Tax	Health Care Services From MMC Lease
$ -	$ -	$ -	$ 2,607,620	$ -
-	-	-	-	-
1,663,615	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	14,892	23,176	-	-
92,422	1,679	-	-	862
1,749	-	-	-	-
20,000	-	-	-	-
19,437	-	-	-	-
1,797,223	16,571	23,176	2,607,620	862
-	-	23,872	1,088,064	285,000
-	-	-	-	-
-	27,132	-	-	-
-	-	-	-	-
-	-	-	-	-
1,481,611	-	-	-	-
-	-	-	-	-
18,012	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,499,623	27,132	23,872	1,088,064	285,000
297,600	(10,561)	(696)	1,519,556	(284,138)
-	-	-	-	-
-	-	-	-	-
1,659,004	-	-	-	300,000
(2,220,828)	-	-	(1,533,028)	-
(561,824)	-	-	(1,533,028)	300,000
(264,224)	(10,561)	(696)	(13,472)	15,862
3,659,966	8,948	(3,275)	276,833	17,217
$ 3,395,742	$ (1,613)	$ (3,971)	$ 263,361	$ 33,079

City of Las Cruces
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—*Nonmajor Governmental Funds*
For the Year Ended June 30, 2009

	Special Legislative Equipment Grants	Gasoline Tax Street Maintenance Fund	Public Safety Gross Receipts Tax
Revenues			
Taxes			
Gross receipts	$ -	$ -	$ 3,123,376
Property	-	-	-
Lodgers	-	-	-
State-shared	-	1,500,595	-
Charges for services	-	-	-
Fees and fines	-	-	-
Investment income (loss)	-	9,216	-
Licenses and permits	-	-	-
Intergovernmental	776,058	-	-
Other	-	-	-
Total revenues	776,058	1,509,811	3,123,376
Expenditures			
Current			
General government	-	-	-
Facilities	336,413	-	-
Police	101,988	-	2,144,547
Fire	5,791	-	1,025,515
Community development	-	-	-
Public services	5,000	-	-
Public works	-	602,133	-
Capital outlay	354,812	71,178	-
Debt service			
Principal	-	-	-
Interest and other charges	-	-	-
Total expenditures	804,004	673,311	3,170,062
Revenues over (under) expenditures	(27,946)	836,500	(46,686)
Other Financing Sources (Uses)			
Issuance of debt	-	-	-
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	(576,560)	-
Total other financing sources (uses)	-	(576,560)	-
Net change in fund balances	(27,946)	259,940	(46,686)
Fund balances, beginning of year	27,946	525,324	567,733
Fund balances, end of year	$ -	$ 785,264	$ 521,047

continued

Revenue Fund					
Keep Las Cruces Beautiful	Older Americans Act Programs	Cash in Lieu of Commodities	RSVP	Children, Youth, and Families
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
37,074	779,505	152,543	87,914	116,466
-	-	-	-	-
37,074	779,505	152,543	87,914	116,466
-	-	-	-	-
-	-	-	-	-
95,678	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,957,404	139,593	177,089	127,653
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
95,678	1,957,404	139,593	177,089	127,653
(58,604)	(1,177,899)	12,950	(89,175)	(11,187)
-	-	-	-	-
-	-	-	-	-
58,604	1,279,149	-	69,672	14,702
-	(71,752)	-	-	-
58,604	1,207,397	-	69,672	14,702
-	29,498	12,950	(19,503)	3,515
-	194,423	3,871	19,503	81,014
$ -	$ 223,921	$ 16,821	$ -	$ 84,529

City of Las Cruces
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—*Nonmajor Governmental Funds*
For the Year Ended June 30, 2009

	Special		
	Senior Employment Program	State Library Resources Grant	Street Maintenance Operations
Revenues			
Taxes			
Gross receipts	$ -	$ -	$ -
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	-
Charges for services	-	-	-
Fees and fines	-	-	-
Investment income (loss)	-	-	-
Licenses and permits	-	-	-
Intergovernmental	9,508	54,803	-
Other	-	-	-
Total revenues	9,508	54,803	-
Expenditures			
Current			
General government	-	-	-
Facilities	-	-	-
Police	-	-	-
Fire	-	-	-
Community development	-	-	-
Public services	5,312	6,218	-
Public works	-	-	-
Capital outlay	-	48,585	-
Debt service			
Principal	-	-	-
Interest and other charges	-	-	-
Total expenditures	5,312	54,803	-
Revenues over (under) expenditures	4,196	-	-
Other Financing Sources (Uses)			
Issuance of debt	-	-	-
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(49,930)
Total other financing sources (uses)	-	-	(49,930)
Net change in fund balances	4,196	-	(49,930)
Fund balances, beginning of year	(4,196)	248	49,930
Fund balances, end of year	$ -	$ 248	$ -

Revenue Fund					
NMFA Flood Control Operations	Special Assessments/ Northrise Morningstar	Downtown Revitalization	Regional Planning Project	State Operations Grants
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
11,860	(2,629)	8,372	(435)	-
-	-	-	-	-
(23,975)	-	-	-	-
-	-	650	-	276,214
(12,115)	(2,629)	9,022	(435)	276,214
-	-	-	-	-
-	-	10,369	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
411,224	-	-	-	294,681
-	-	61,515	-	-
-	-	-	-	-
-	-	-	-	-
411,224	-	71,884	-	294,681
(423,339)	(2,629)	(62,862)	(435)	(18,467)
-	-	-	-	-
-	-	-	-	-
200,000	-	-	-	2,846
-	-	-	-	-
200,000	-	-	-	2,846
(223,339)	(2,629)	(62,862)	(435)	(15,621)
602,440	20,799	370,087	265,110	15,621
$ 379,101	$ 18,170	$ 307,225	$ 264,675	$ -

City of Las Cruces
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—*Nonmajor Governmental Funds*
For the Year Ended June 30, 2009

	Special		
	Valley View Heske Garden	Griggs and Walnut Plume	Las Cruces Convention Center
Revenues			
Taxes			
Gross receipts	$ -	$ -	$ -
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	-
Charges for services	-	-	-
Fees and fines	-	-	-
Investment income (loss)	4,702	3,235	668
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Other	22	196,296	1,132,660
Total revenues	4,724	199,531	1,133,328
Expenditures			
Current			
General government	-	309,296	-
Facilities	9,140	-	-
Police	-	-	-
Fire	-	-	-
Community development	-	-	-
Public services	-	-	-
Public works	-	-	-
Capital outlay	-	-	-
Debt service			
Principal	-	-	-
Interest and other charges	-	-	-
Total expenditures	9,140	309,296	-
Revenues over (under) expenditures	(4,416)	(109,765)	1,133,328
Other Financing Sources (Uses)			
Issuance of debt	-	-	-
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(1,133,335)
Total other financing sources (uses)	-	-	(1,133,335)
Net change in fund balances	(4,416)	(109,765)	(7)
Fund balances, beginning of year	182,032	274,691	7
Fund balances, end of year	$ 177,616	$ 164,926	$ -

continued

Revenue Fund			
Telshor Facility	TIDD Dedicated Revenues	Safe Traffic Operations Program	State Special Projects
$ -	$ 270,893	$ -	$ -
-	-	-	-
-	-	-	-
-	208,625	-	-
-	-	-	-
-	-	934,096	-
(3,400,978)	(9)	(29)	-
-	-	-	-
-	-	-	29,446
336,273	-	3,531	-
(3,064,705)	479,509	937,598	29,446
277,967	116	-	-
-	-	-	29,446
-	-	382,161	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
277,967	116	382,161	29,446
(3,342,672)	479,393	555,437	-
-	-	-	-
-	-	-	-
-	-	-	-
(240,000)	-	-	-
(240,000)	-	-	-
(3,582,672)	479,393	555,437	-
23,899,960	-	-	-
$ 20,317,288	$ 479,393	$ 555,437	$ -

City of Las Cruces
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—*Nonmajor Governmental Funds*
For the Year Ended June 30, 2009

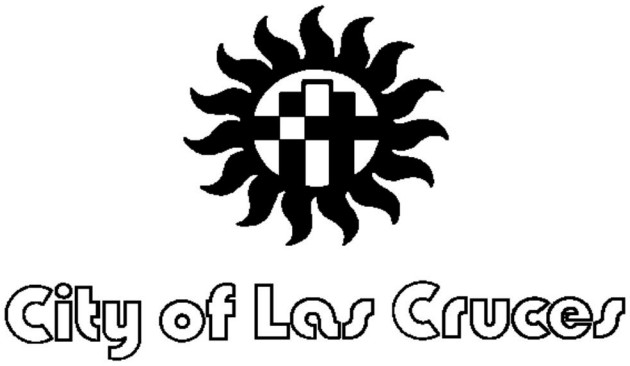
	Capital		
	Public Parks Development	Street Improvement	Airport Improvement
Revenues			
Taxes			
Gross receipts	$ -	$ -	$ -
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	-
Charges for services	-	-	-
Fees and fines	269,530	-	-
Investment income (loss)	53,298	32,006	25,488
Licenses and permits	-	-	-
Intergovernmental	339,642	1,481,679	694,669
Other	-	303,750	-
Total revenues	662,470	1,817,435	720,157
Expenditures			
Current			
General government	1,419	-	-
Facilities	-	-	-
Police	-	-	-
Fire	-	-	-
Community development	-	-	-
Public services	-	-	-
Public works	-	-	-
Capital outlay	1,630,908	4,955,789	668,239
Debt service			
Principal	-	-	-
Interest and other charges	-	-	-
Total expenditures	1,632,327	4,955,789	668,239
Revenues over (under) expenditures	(969,857)	(3,138,354)	51,918
Other Financing Sources (Uses)			
Issuance of debt	-	-	-
Sale of capital assets	-	-	-
Transfers in	-	48,575	-
Transfers out	-	(145,367)	-
Total other financing sources (uses)	-	(96,792)	-
Net change in fund balances	(969,857)	(3,235,146)	51,918
Fund balances, beginning of year	2,341,365	5,791,083	665,330
Fund balances, end of year	$ 1,371,508	$ 2,555,937	$ 717,248

Projects Fund					
Sales Tax-Street Maintenance	NMFA Flood Control	Capital Improvement Reserve	Legislative Capital Improvements	State Capital Improvements	EDA West Mesa Industrial Park Fund
$ 6,249,020	$ -	$ -	$ -	$ -	$ -
-	3,441,031	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,442	70,762	128,314	-	-	32,314
-	-	-	-	-	-
-	-	-	-	5,777,671	-
62,150	44,822	199,480	-	-	21,267
6,322,612	3,556,615	327,794	-	5,777,671	53,581
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
216,779	34,410	-	-	33,876	13,951
1,456,898	3,588,061	1,828,530	-	5,743,795	1,358,916
-	-	-	-	-	-
-	-	-	-	-	-
1,673,677	3,622,471	1,828,530	-	5,777,671	1,372,867
4,648,935	(65,856)	(1,500,736)	-	-	(1,319,286)
-	4,107,446	-	-	-	-
-	-	-	-	-	587,667
4,319	-	2,610,000	-	-	-
(4,629,734)	(1,874,199)	-	-	-	-
(4,625,415)	2,233,247	2,610,000	-	-	587,667
23,520	2,167,391	1,109,264	-	-	(731,619)
1,370,302	2,923,978	5,000,918	-	(23,449)	1,182,293
$ 1,393,822	$ 5,091,369	$ 6,110,182	$ -	$ (23,449)	$ 450,674

City of Las Cruces
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—*Nonmajor Governmental Funds*
For the Year Ended June 30, 2009

			Capital
	2003 Sales Tax Facilities and Parks	State Equipment Acquisition	2003 Sales Tax Street Lights
Revenues			
Taxes			
Gross receipts	$ -	$ -	$ -
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	-
Charges for services	-	-	-
Fees and fines	-	-	-
Investment income (loss)	3,115	5,341	8,473
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Other	-	-	-
Total revenues	3,115	5,341	8,473
Expenditures			
Current			
General government	-	-	-
Facilities	-	-	-
Police	-	-	-
Fire	-	-	-
Community development	-	-	-
Public services	-	-	-
Public works	-	-	-
Capital outlay	25,253	192,251	616,341
Debt service			
Principal	-	-	-
Interest and other charges	-	-	-
Total expenditures	25,253	192,251	616,341
Revenues over (under) expenditures	(22,138)	(186,910)	(607,868)
Other Financing Sources (Uses)			
Issuance of debt	-	-	-
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(22,138)	(186,910)	(607,868)
Fund balances, beginning of year	119,018	1,009,141	678,802
Fund balances, end of year	$ 96,880	$ 822,231	$ 70,934

Projects Fund				
2005 Gross Receipts Tax Public Improvements	NMFA Parking Deck	2007 NMFA Street Improvements	Federal Stimulus Capital Projects	Total
$ -	$ -	$ -	$ -	$ 12,250,909
-	-	-	-	3,441,031
-	-	-	-	1,663,615
-	-	-	-	1,763,863
-	-	-	-	537,362
-	-	-	-	1,688,045
(12,104)	10,735	4,208	-	(2,514,563)
-	-	-	-	1,749
-	-	-	57,815	13,059,726
-	-	-	-	3,833,243
(12,104)	10,735	4,208	57,815	35,724,980
-	-	-	-	2,107,797
-	91,411	-	-	476,779
-	-	-	-	6,508,234
-	-	-	-	1,362,675
-	-	-	-	1,511,940
-	-	-	-	3,908,190
14,178	-	-	-	1,621,232
1,590,196	813,314	1,578,073	57,815	27,059,002
-	-	-	-	8,069,188
-	-	-	-	4,307,153
1,604,374	904,725	1,578,073	57,815	56,932,190
(1,616,478)	(893,990)	(1,573,865)	-	(21,207,210)
-	5,185,605	-	-	9,749,434
-	-	-	-	587,667
145,367	-	-	-	19,804,881
-	-	-	-	(12,654,585)
145,367	5,185,605	-	-	17,487,397
(1,471,111)	4,291,615	(1,573,865)	-	(3,719,813)
2,139,544	-	2,673,831	-	66,591,815
$ 668,433	$ 4,291,615	$ 1,099,966	$ -	$ 62,872,002


City of Las Cruces

Nonmajor Enterprise Funds

City of Las Cruces
Combining Statement of Net Assets—*Nonmajor Enterprise Funds*
June 30, 2009

	Transit & Intermodal	Alternative Fuel Station	Clean Community Commission	Totals
Assets				
Current assets				
Pooled cash and investments	$ 672,043	$ -	$ 29,623	$ 701,666
Accounts receivable, net of allowance for uncollectible accounts	4,882	-	-	4,882
Due from other governments	17,221	-	-	17,221
Total current assets	694,146	-	29,623	723,769
Noncurrent assets				
Other assets	-	51,377	-	51,377
Capital assets	7,049,612	345,729	163,248	7,558,589
Less: accumulated depreciation	(3,233,948)	(193,980)	(144,461)	(3,572,389)
Net capital assets	3,815,664	151,749	18,787	3,986,200
Total noncurrent assets	3,815,664	203,126	18,787	4,037,577
Total assets	4,509,810	203,126	48,410	4,761,346
Liabilities				
Current liabilities				
Accounts and contracts payable	3,140	-	1,148	4,288
Accrued liabilities	71,599	-	-	71,599
Current portion of noncurrent liabilities	24,232	-	-	24,232
Total current liabilities	98,971	-	1,148	100,119
Noncurrent liabilities				
Compensated absences	96,928	-	-	96,928
Total noncurrent liabilities	96,928	-	-	96,928
Total liabilities	195,899	-	1,148	197,047
Net Assets				
Invested in capital assets, net of related debt	3,815,664	151,749	18,787	3,986,200
Unrestricted	498,247	51,377	28,475	578,099
Total net assets	$ 4,313,911	$ 203,126	$ 47,262	$ 4,564,299

City of Las Cruces
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets—*Nonmajor Enterprise Funds*
For the Year Ended June 30, 2009

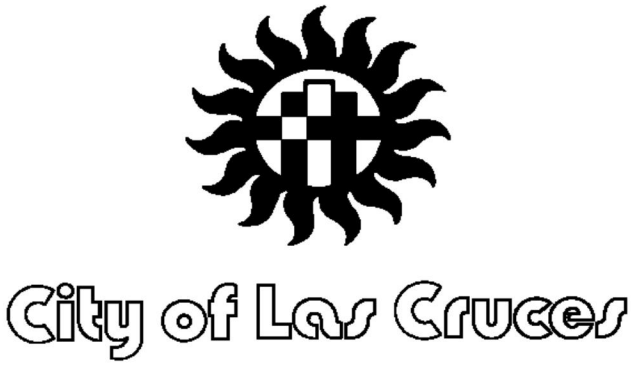
	Transit	Alternative Fuel Station	Clean Community Commission	Totals
Operating Revenues				
Sales/charges	$ 402,715	$ -	$ -	$ 402,715
Other	17,729	-	-	17,729
Total operating revenues	420,444	-	-	420,444
Operating Expenses				
Personnel services	2,689,761	-	-	2,689,761
Supplies	87,241	-	-	87,241
Utilities	27,663	-	12,418	40,081
Professional services	95,244	-	27,500	122,744
Motor pool charges	433,815	-	-	433,815
Motor fuel	259,245	-	-	259,245
Repairs and maintenance	117,886	-	-	117,886
Depreciation and amortization	432,084	28,981	37,385	498,450
Insurance	23,300	-	-	23,300
Other	5,000	-	-	5,000
Total operating expenses	4,171,239	28,981	77,303	4,277,523
Operating income (loss)	(3,750,795)	(28,981)	(77,303)	(3,857,079)
Nonoperating Revenues (Expenses)				
Grants and contributions	2,789,487	-	-	2,789,487
Total nonoperating revenue (expenses)	2,789,487	-	-	2,789,487
Income (loss) before transfers	(961,308)	(28,981)	(77,303)	(1,067,592)
Transfers in	2,575,752	-	54,400	2,630,152
Transfers out	(15,500)	-	-	(15,500)
Increase in fund net assets	1,598,944	(28,981)	(22,903)	1,547,060
Net assets, beginning of year	2,714,967	232,107	70,165	3,017,239
Total net assets, end of year	$ 4,313,911	$ 203,126	$ 47,262	$ 4,564,299

City of Las Cruces
Combining Statement of Cash Flows—*Nonmajor Enterprise Funds*
For the Year Ended June 30, 2009

	Transit	Alternative Fuel Station	Clean Community Commission	Totals
Cash flows from operating activities				
Cash received from customers	$ 403,069	$ -	$ -	$ 403,069
Cash paid to suppliers	(1,187,002)	-	(42,277)	(1,229,279)
Cash paid to employees	(2,662,799)	-	-	(2,662,799)
Other receipts	17,729	-	-	17,729
Net cash used by operating activities	(3,429,003)	-	(42,277)	(3,471,280)
Cash flows from noncapital financing activities				
Grants and contributions	2,908,783	-	-	2,908,783
Transfers in	2,575,752		54,400	2,630,152
Transfers out	(15,500)	-	-	(15,500)
Net cash provided by noncapital financing activities	5,469,035	-	54,400	5,523,435
Cash flows from capital financing activities				
Sale (purchase) of capital assets	(1,832,107)	-	-	(1,832,107)
Net cash used by capital financing activities	(1,832,107)	-	-	(1,832,107)
Cash flows from investing activities				
Net increase (decrease) in pooled cash and investments	207,925	-	12,123	220,048
Pooled cash and investments, beginning of year	464,118	-	17,500	481,618
Pooled cash and investments, end of year	$ 672,043	$ -	$ 29,623	$ 701,666

City of Las Cruces
Combining Statement of Cash Flows—*Nonmajor Enterprise Funds* — continued
For the Year Ended June 30, 2009

	Transit	Alternative Fuel Station	Clean Community Commission	Totals
Reconciliation of operating income to net cash used by operating activities				
Operating loss	$ (3,750,795)	$ (28,981)	$ (77,303)	$ (3,857,079)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation and amortization	432,085	28,981	37,384	498,450
Change in assets and liabilities				
Accounts receivable	354	-	-	354
Accounts and contracts payable	(137,608)	-	(2,358)	(139,966)
Wages payable and accrued liabilities	26,961	-	-	26,961
Total adjustments	321,792	28,981	35,026	385,799
Net cash used by operating activities	$ (3,429,003)	$ -	$ (42,277)	$ (3,471,280)


City of Las Cruces

Internal Service Funds

City of Las Cruces
Combining Statement of Net Assets—*Internal Service Funds*
June 30, 2009

	Internal Services	Self Insurance	Totals
Assets			
Current assets			
Pooled cash and investments	$ 1,300,624	$ 10,157,189	$ 11,457,813
Accounts receivable, net of allowance for uncollectible accounts	32,202	16,973	49,175
Inventories	552,762	-	552,762
Total current assets	1,885,588	10,174,162	12,059,750
Capital assets	10,368,831	40,110	10,408,941
Less accumulated depreciation	(8,608,290)	(38,059)	(8,646,349)
Capital assets, net	1,760,541	2,051	1,762,592
Total assets	3,646,129	10,176,213	13,822,342
Liabilities			
Current liabilities			
Accounts and contracts payable	118,122	143,220	261,342
Accrued liabilities	88,642	4,576	93,218
Current portion of noncurrent liabilities	35,089	1,861,764	1,896,853
Total current liabilities	241,853	2,009,560	2,251,413
Noncurrent liabilities			
Compensated absences	140,356	4,535	144,891
Estimated liability for insurance claims	-	5,056,038	5,056,038
Total noncurrent liabilities	140,356	5,060,573	5,200,929
Total liabilities	382,209	7,070,133	7,452,342
Net Assets			
Invested in capital assets, net of related debt	1,760,541	2,051	1,762,592
Unrestricted	1,503,379	3,104,029	4,607,408
Total net assets	$ 3,263,920	$ 3,106,080	$ 6,370,000

City of Las Cruces

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets—*Internal Service Funds*
For the Year Ended June 30, 2009

	Internal Services	Self Insurance	Totals
Operating Revenues			
Motor pool charges	$ 9,937,973	$ -	$ 9,937,973
Rental charges and other	94,411	687,131	781,542
Charges for insurance	-	3,106,599	3,106,599
Total operating revenues	10,032,384	3,793,730	13,826,114
Cost of services	2,096,519	-	2,096,519
Gross margin	7,935,865	3,793,730	11,729,595
Operating Expenses			
Personnel services	3,359,086	171,773	3,530,859
Supplies	3,076,567	4,264	3,080,831
Utilities	346,055	-	346,055
Professional services	168,327	496,901	665,228
Motor pool charges	22,007	-	22,007
Repairs and maintenance	603,441	-	603,441
Rent	204,666	-	204,666
Depreciation	573,847	1,107	574,954
Claims and judgments	-	3,082,250	3,082,250
Insurance	119,873	-	119,873
Other	24,627	6,301	30,928
Total operating expenses	8,498,496	3,762,596	12,261,092
Operating income (loss)	(562,631)	31,134	(531,497)

City of Las Cruces

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets—*Internal Service Funds* — continued
For the Year Ended June 30, 2009

	Internal Services	Self Insurance	Totals
Nonoperating Revenues (Expenses)			
Investment income	23,705	241,371	265,076
Total nonoperating revenue (expenses)	23,705	241,371	265,076
Income (loss) before transfers	(538,926)	272,505	(266,421)
Transfers in	185,027	524,525	709,552
Transfers out	(3,978)	-	(3,978)
Increase (decrease) in fund net assets	(357,877)	797,030	439,153
Net assets, beginning of year	3,621,797	2,309,050	5,930,847
Net assets, end of year	$ 3,263,920	$ 3,106,080	$ 6,370,000

City of Las Cruces
Combining Statement of Cash Flows—*Internal Service Funds*
For the Year Ended June 30, 2009

	Internal Services	Self Insurance	Totals
Cash flows from operating activities			
Cash received from customers (including other funds)	$ 10,034,056	$ 3,788,224	$ 13,822,280
Cash paid to suppliers	(6,722,508)	(1,047,633)	(7,770,141)
Cash paid to employees	(3,434,182)	690	(3,433,492)
Claims paid	-	(2,513,467)	(2,513,467)
Net cash provided (used) by operating activities	(122,634)	227,814	105,180
Cash flows from noncapital financing activities			
Transfers in	185,027	524,525	709,552
Transfers out	(3,978)	-	(3,978)
Net cash provided (used) by noncapital financing activities	181,049	524,525	705,574
Cash flows from capital and related financing activities			
Purchase of capital assets	(420,304)	-	(420,304)
Net cash used by capital and related financing activities	(420,304)	-	(420,304)
Cash flows from investing activities			
Interest received	23,705	241,371	265,076
Net cash provided by investing activities	23,705	241,371	265,076
Net increase (decrease) in cash and cash equivalents	(338,184)	993,710	655,526
Cash and cash equivalents, beginning of year	1,638,808	9,163,479	10,802,287
Cash and cash equivalents, end of year	$ 1,300,624	$ 10,157,189	$ 11,457,813

City of Las Cruces

Combining Statement of Cash Flows—*Internal Service Funds* — continued

For the Year Ended June 30, 2009

	Internal Services	Self Insurance	Totals
Reconciliation of operating income to net cash provided (used) by operating activities			
Operating income (loss)	$ (562,631)	$ 31,134	$ (531,497)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	573,847	1,107	574,954
Change in assets and liabilities			
Accounts receivables	1,672	(5,507)	(3,835)
Inventories	114,144	-	114,144
Due from governmental agencies	20,288	-	20,288
Accounts and contracts payable	(194,858)	(368,393)	(563,251)
Estimated liability for insurance claims	-	568,783	568,783
Wages payable and accrued liabilities	(75,096)	690	(74,406)
Total adjustments	439,997	196,680	636,677
Net cash provided (used) by operating activities	$ (122,634)	$ 227,814	$ 105,180

Agency Fund

City of Las Cruces
Schedule of Changes in Assets and Liabilities
Agency Fund
For the Year Ended June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
Mesilla Valley Regional Dispatch Authority				
Assets				
Pooled cash and investments	$ -	$ 2,996,848	$ 2,848,186	$ 148,662
Accounts receivable	36	17,914	12,996	4,954
Receivable from other governments	106,139	1,411,295	1,502,739	14,695
Total assets	$ 106,175	$ 4,426,057	$ 4,363,921	$ 168,311
Liabilities				
Due to fiscal agent	$ 58,836	$ -	$ 58,836	$ -
Accounts and contracts payable	25,711	760,326	701,353	84,684
Accrued wages payable	116,257	792,708	782,427	126,538
Funds held for others	(94,629)	137,156	85,438	(42,911)
Total liabilities	$ 106,175	$ 1,690,190	$ 1,628,054	$ 168,311
Metro Narcotics Fund				
Assets				
Pooled cash and investments	$ 1,013,447	$ 1,502,193	$ 1,484,907	$ 1,030,733
Accounts receivable	-	26,000	26,000	-
Receivable from other governments	116,920	1,002,096	1,069,052	49,964
Total assets	$ 1,130,367	$ 2,530,289	$ 2,579,959	$ 1,080,697
Liabilities				
Accounts and contracts payable	$ 27,923	$ 1,075,967	$ 1,096,302	$ 7,588
Accrued wages payable	7,198	71,472	71,646	7,024
Funds held for others	1,095,246	14,232	43,393	1,066,085
Total liabilities	$ 1,130,367	$ 1,161,671	$ 1,211,341	$ 1,080,697
Lower Rio Grande Water Users Organization				
Assets				
Pooled cash and investments	$ (2,063)	$ 2,070	$ 1,798	$ (1,791)
Receivable from other governments	2,070	4,515	4,787	1,798
Total assets	$ 7	$ 6,585	$ 6,585	$ 7
Liabilities				
Funds held for others	$ 7	$ -	$ -	$ 7
Total liabilities	$ 7	$ -	$ -	$ 7

City of Las Cruces
Schedule of Changes in Assets and Liabilities — continued
Agency Fund
For the Year Ended June 30, 2009

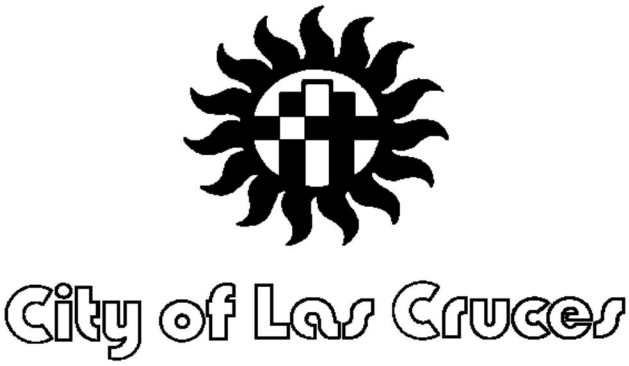
	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
Branigan Estate Fund				
Assets				
Pooled cash and investments	$ 2,787,542	$ 91,167	$ 61,559	$ 2,817,150
Total assets	$ 2,787,542	$ 91,167	$ 61,559	$ 2,817,150
Liabilities				
Accounts and contracts payable	$ -	$ 44,931	$ 44,620	$ 311
Funds held for others	2,787,542	29,297	-	2,816,839
Total liabilities	$ 2,787,542	$ 74,228	$ 44,620	$ 2,817,150
Gifts and Memorials Fund				
Assets				
Pooled cash and investments	$ 159,666	$ 74,272	$ 45,025	$ 188,913
Accounts receivable	500	2,500	1,500	1,500
Total assets	$ 160,166	$ 76,772	$ 46,525	$ 190,413
Liabilities				
Accounts and contracts payable	$ -	$ 27,150	$ 25,637	$ 1,513
Funds held for others	160,166	28,734	-	188,900
Total liabilities	$ 160,166	$ 55,884	$ 25,637	$ 190,413
Mesilla Valley Safety Council				
Assets				
Pooled cash and investments	$ 17,385	$ 65,394	$ 64,789	$ 17,990
Receivable from other governments	61,821	52,124	61,821	52,124
Total assets	$ 79,206	$ 117,518	$ 126,610	$ 70,114
Liabilities				
Accounts and contracts payable	$ 33,305	$ 84,917	$ 94,009	$ 24,213
Funds held for others	45,901	52,124	52,124	45,901
Total liabilities	$ 79,206	$ 137,041	$ 146,133	$ 70,114

City of Las Cruces
Schedule of Changes in Assets and Liabilities — continued
Agency Fund
For the Year Ended June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
Employee Benefits Committee				
Assets				
Pooled cash and investments	$ 1,559	$ 13,592	$ 12,936	$ 2,215
Total assets	$ 1,559	$ 13,592	$ 12,936	$ 2,215
Liabilities				
Accounts and contracts payable	$ -	$ 8,611	$ 8,611	$ -
Funds held for others	1,559	656	-	2,215
Total liabilities	$ 1,559	$ 9,267	$ 8,611	$ 2,215
Veteran's Museum				
Assets				
Pooled cash and investments	$ 150	$ -	$ -	$ 150
Total assets	$ 150	$ -	$ -	$ 150
Liabilities				
Funds held for others	$ 150	$ -	$ -	$ 150
Total liabilities	$ 150	$ -	$ -	$ 150
Veteran's Memorial Wall				
Assets				
Pooled cash and investments	$ 14,369	$ 369	$ 59	$ 14,679
Total assets	$ 14,369	$ 369	$ 59	$ 14,679
Liabilities				
Funds held for others	$ 14,369	$ 310	$ -	$ 14,679
Total liabilities	$ 14,369	$ 310	$ -	$ 14,679
RGNGA				
Assets				
Pooled cash and investments	$ 2,252,394	$ 14,538,367	$ 15,124,277	$ 1,666,484
Total assets	$ 2,252,394	$ 14,538,367	$ 15,124,277	$ 1,666,484
Liabilities				
Funds held for others	$ 2,252,394	$ 14,538,367	$ 15,124,277	$ 1,666,484
Total liabilities	$ 2,252,394	$ 14,538,367	$ 15,124,277	$ 1,666,484

City of Las Cruces
Schedule of Changes in Assets and Liabilities — continued
Agency Fund
For the Year Ended June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
Animal Services of Mesilla Valley				
Assets				
Pooled cash and investments	$ -	$ 862,694	$ 605,497	$ 257,197
Receivable from other governments	-	377,590	231,488	146,102
Total assets	$ -	$ 1,240,284	$ 836,985	$ 403,299
Liabilities				
Due to fiscal agent	$ -	$ 35,833	$ -	$ 35,833
Accounts and contracts payable	-	148,661	142,848	5,813
Accrued wages payable	-	177,408	126,914	50,494
Funds held for others	-	331,007	19,848	311,159
Total liabilities	$ -	$ 692,909	$ 289,610	$ 403,299
Total – All Fiduciary Funds				
Assets				
Pooled cash and investments	$ 6,244,449	$ 20,146,966	$ 20,249,033	$ 6,142,382
Accounts receivable	536	46,414	40,496	6,454
Receivable from other governments	286,950	2,847,620	2,869,887	264,683
Total assets	$ 6,531,935	$ 23,041,000	$ 23,159,416	$ 6,413,519
Liabilities				
Due to fiscal agent	$ 58,836	$ 35,833	$ 58,836	$ 35,833
Accounts and contracts payable	86,939	2,150,563	2,113,380	124,122
Accrued wages payable	123,455	1,041,588	980,987	184,056
Funds held for others	6,262,705	15,131,883	15,325,080	6,069,508
Total liabilities	$ 6,531,935	$ 18,359,867	$ 18,478,283	$ 6,413,519


City of Las Cruces

Budgetary Comparison Schedules

In accordance with GASB Statement No. 34 and the New Mexico State Auditor Rule the comparisons of budget and actual for the General Fund are presented in the basic financial statements. All other fund budgetary comparisons are presented in the following pages as supplementary information.

Schedules of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—Major Capital Projects Funds

Major Capital Projects Funds

- 2005 GRT City Hall Fund
- Las Cruces Convention Center Fund

2005 Gross Receipts Tax City Hall Fund: To provide for the design and construction of a new City Hall facility. Funding is the 2005 Sales Tax Bond.

Las Cruces Convention Center Fund: To provide for the design, construction and equipping the Las Cruces convention center. The source of funding is a New Mexico Finance Authority loan.

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

Capital Projects—2005 GRT City Hall

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 1,000,000	$ 1,000,000	**$ (213,616)**	$ (1,213,616)	$ 1,081,748
Total revenues	1,000,000	1,000,000	**(213,616)**	(1,213,616)	1,081,748
Expenditures					
Capital outlay	26,744,857	23,110,872	**21,189,007**	1,921,865	3,589,494
Total expenditures	26,744,857	23,110,872	**21,189,007**	1,921,865	3,589,494
Revenues over (under) expenditures	(25,744,857)	(22,110,872)	**(21,402,623)**	708,249	(2,507,746)
Other Financing Sources (Uses)					
Transfer in	-	-	-	-	1,400,000
Total other financing sources (uses)	-	-	-	-	1,400,000
Net change in fund balance	(25,744,857)	(22,110,872)	**(21,402,623)**	708,249	(1,107,746)
Fund balance, beginning of year	22,110,873	22,110,873	**22,110,873**	-	23,218,619
Fund balance, end of year	$ (3,633,984)	$ 1	**$ 708,250**	$ 708,249	$ 22,110,873

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual
Capital Projects — Las Cruces Convention Center
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ (318,000)	$ (318,000)	$ 182,017	$ 500,017	$ 424,458
Total revenues	(318,000)	(318,000)	**182,017**	500,017	424,458
Expenditures					
Current					
Public works	36,319	36,319	2,848	33,471	33,681
Capital outlay	25,356,088	25,356,088	1,354,803	24,001,285	410,101
Total expenditures	25,392,407	25,392,407	**1,357,651**	24,034,756	443,782
Revenues over (under) expenditures	(25,710,407)	(25,710,407)	**(1,175,634)**	24,534,773	(19,324)
Other Financing Sources (Uses)					
Issuance of debt	-	-	-	-	25,500,000
Total other financing sources (uses)	-	-	**-**	-	25,500,000
Net change in fund balance	(25,710,407)	(25,710,407)	**(1,175,634)**	24,534,773	25,480,676
Fund balance, beginning of year	25,480,676	25,480,676	**25,480,676**	-	-
Fund balance, end of year	$ (229,731)	$ (229,731)	**$ 24,305,042**	$ 24,534,773	$ 25,480,676

Schedules of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—Nonmajor Governmental Funds

Debt Service Fund

Special Revenue Funds

- Community Development Block Grant
- Court Awarded Funds
- MPO Urban Transportation
- Fire
- Police Protection
- Emergency Medical Services
- Traffic Safety
- Court Automation
- Animal Services Center
- Prisoner Care
- Juvenile Recreation
- Lodgers' Tax and LCCVB
- DWI Prevention
- Judicial Education
- Environmental Gross Receipts Tax
- Health Care Services from MMC Lease
- Legislative Equipment Grants
- Gasoline Tax Street Maintenance
- Public Safety Gross Receipts Tax
- Keep Las Cruces Beautiful
- Older Americans Act Programs
- Cash in Lieu of Commodities
- RSVP
- Children, Youth, and Families
- Senior Employment Program
- State Library Resources Grant
- Street Maintenance Operations
- Flood Control Operations
- Special Projects–Northrise/Morningstar
- Downtown Revitalization
- Regional Planning Project
- State Operations Grant
- Valley View Heske Garden Grant
- Griggs and Walnut Plume Grant
- Las Cruces Convention Center
- Telshor Facility
- TIDD Dedicated Revenues
- Safe Traffic Operations Program
- State Special Project

Capital Projects Funds

- Public Parks Development
- Street Improvement
- Airport Improvement
- Sales Tax–Street Maintenance
- NMFA Flood Control
- Capital Improvement Reserve
- Legislative Capital Improvements
- State Capital Improvements
- EDA West Mesa Industrial Park
- 1999 Sales Tax Street Projects Series A
- 2003 Sales Tax Facilities and Parks
- State Equipment Acquisition
- 2003 Sales Tax Street Lights
- 2005 Gross Receipts Tax Public Improvements
- NMFA Parking Deck
- 2007 NMFA Street Improvements
- Federal Stimulus Capital Projects

Debt Service Fund

Debt Service Fund: Accounts for the resources accumulated and payments made for principal and interest on long-term debt of the governmental funds.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Community Development Block Grant: To provide for the operation and installation of paving projects, sidewalks, park development, home rehabilitation, and social projects. Funding is from HUD, housing loan and interest repayment, and performance bond payments. PL 93-383 Title I, Housing and Community Development Act of 1974 requires that this grant be used for this purpose.

Court Awarded Funds: To provide for drug enforcement activities. Funding is from federal High Intensity Drug Traffic-seized funds and may only be used for drug enforcement activities, and must comply with federal financial and administrative requirements of OJP M7100.ID.

MPO Urban Transportation: To provide for the transportation needs of the community. Funding sources are from the Federal Highway Administration, the Urban Mass Transportation Administration, and the General fund. The fund was created in 1982 when the Metropolitan Planning Organization was formed through a Joint Powers Agreement. Such grants provide for the payment of current transportation operating expenses and may be used only for that purpose. City Resolution N. 94-236 requires the fund to be used only in this manner.

Fire: To provide for the purchase of fire equipment. Funding is provided by the State Fire Fund. State law requires these funds to be used for fire supplies and equipment to help maintain the fire department. (Section 979, Article 52, New Mexico State Insurance Code.)

Police Protection: To provide for the purchase of police equipment and police expenses associated with advanced law enforcement planning and training. The funding source is a state grant. State law (Section 5, Chapter 289, Laws of 1983) requires these funds to be used to operate the police department.

Emergency Medical Services: To provide for emergency medical services provided through Fire Department activities. Funding is through a state grant from the New Mexico Department of Health, which requires separate fund accounting according to EMS Regulation DOH 94-11.

Traffic Safety: To provide for traffic safety education. Funding is provided by a penalty assessment of $3.00 per traffic ticket. City Ordinance No. 0-1232, May 1991 requires the fund be used only in this manner.

Court Automation: To provide for Municipal Court Automation. Funding is provided by a penalty assessment of $3.00 per traffic ticket. City Ordinance No. 0-1232, May 1991 requires the fund be used only in this manner.

Special Revenue Funds
— continued —

Animal Services Center: To account for operational expenditures of the animal shelter, including the funding from Dona Ana County.

Prisoner Care: To provide for operations and maintenance of a municipal jail or for paying the cost of housing municipal prisoners in the county jail. Funding is provided by a penalty assessment of $5.00 per traffic ticket. City Resolution No. 81-69, August 1981 requires the fund to be used only in this manner.

Juvenile Recreation: To provide for the operation and development of community parks and operation of recreation programs. Funding source is one-third of the cigarette tax (Section 7-12-1 through 7-12-17, NMSA, 1978.) These taxes may only be used to finance the parks and recreation programs.

Lodgers' Tax and LCCVB: To account for the operations of the Las Cruces Convention and Visitors' Bureau to promote tourism within the area. Financing is provided from a Lodgers' Tax. State law (Section 3-38-13 through 3-38-24, NMSA, 1979) requires these taxes to be used to operate the Convention and Visitors Bureau.

DWI Prevention: To account for the receipt of driving while intoxicated state fines (Section 31-12-7, NMSA 1978). Receipts are remitted to the state.

Judicial Education: To account for the receipt of imposed fees on all "guilty" traffic offenses in accordance with NMSA 1978, 35-14-11 (B)(2) and to be used for the education, training, including production of bench books and other written materials, of municipal judges and other municipal court employees.

Environmental Gross Receipts Tax: To account for the receipt of environmental gross receipts taxes enacted by the City and the county as provided for in Ordinance 1484, October 12, 1995.

Health Care Services from MMC Lease: To account for the receipt of proceeds pursuant to the terms of the lease with Memorial Medical Center, Inc., to be used for health care services in the City. The lease was approved by Ordinance 1655 in 1998.

Legislative Equipment Grants: To provide funding for the acquisition of equipment for legislative purposes.

Gasoline Tax Street Maintenance Fund: To account for the receipt of gasoline tax remittances from the state. State law (7-1-6.9 NMSA 1978) requires the distributions to be received into a separate road fund.

Public Safety Gross Receipts Tax: To account for the receipt of municipal gross receipts tax to be used for public safety salaries, benefits, operations, and equipment as provided for in Ordinance 1886.

Keep Las Cruces Beautiful: To provide for beautification, litter eradication, graffiti abatement, and education. Funding is from the New Mexico Clean & Beautiful Program of the New Mexico Department of Tourism.

Older Americans Act Programs: To provide congregate meals to seniors at four program sites and to homebound customers who receive two delivered meals a day. Funding is from the New Mexico Aging and Long-Term Services Department.

Cash in Lieu of Commodities: To provide congregate and home delivered meals. Services will be provided through the four City meal sites. Funding is through the U.S. Department of Agriculture's Cash in Lieu of Commodities program.

RSVP: To provide a variety of opportunities for persons aged fifty-five and over to participate more fully in the life of their communities through significant volunteer service in accordance with the approved proposal. Funding is from the Corporation for National and Community Service and the New Mexico Aging and Long-Term Services Department.

Children, Youth, and Families: To provide home care services to person 18 years of age or older who have been referred as a result of a report of adult abuse, neglect, or exploitation. Funding is from the State of New Mexico Children, Youth and Families Department, Protective Services Division.

Senior Employment Program: To provide training for low-income persons age 55 years and older for placement in non-governmental agencies. The program is funded by a state grant, administered by the Non-metro Area Agency on Aging.

State Library Resources Grant: To provide funds for library materials and the equipment to provide access to information resources. Funding is from the State of New Mexico General Obligation Bond C.

Street Maintenance Operations: To account for operational expenditures for street maintenance funded by transfers from the Gas Tax Street Maintenance Fund.

NMFA Flood Control Operations: To account for operational expenditures for flood control operations funded by transfers from the Gas Tax Street Maintenance Fund.

Special Projects—Northrise/Morningstar: To account for the reimbursement from developers to the City, through certain assessments, for the construction of Northrise and Morningstar streets.

Downtown Revitalization: To account for the re-development of the downtown area of Las Cruces. Funding comes from sale of property in the downtown area and other activities for revitalization.

Regional Planning Project: To account for the receipt of state funds provided to develop a long-range regional plan (Vision 2040), in cooperation with Dona Ana County and New Mexico State University.

Special Revenue Funds

— continued —

State Operations Grant: To account for the receipt of legislative appropriations provided for operational expenditures in support of local service agencies.

Valley View Heske Garden: To account for the construction and maintenance of a park. Funding comes from a portion of the Emma B. Heske Trust that was left to the City of Las Cruces for construction of a park according to Ms. Heske's wishes.

Griggs and Walnut Plume: To account for the operations of the Griggs and Walnut water production area, and the remediation activities associated with the site.

Las Cruces Convention Center: To account for receipt of the convention center fees paid to support the debt service payments for the convention center.

Telshor Facility: To account for the lease of the Telshor Facility.

TIDD Dedicated Revenues: To account for an amount of 75% of the State Gross Receipts Tax increment generated within the district that may be dedicated for the purpose of securing tax increment bonds issued by the district.

Safe Traffic Operations Program: To account for the programs that use cameras to enforce red light and speeding violations.

State Special Project: To account for the purchase, plan and design of a transitional living facility for young adults in Dona Ana County. Funding sources are from the State.

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Debt Service Fund
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 133,500	$ 132,597	**$ 286,650**	$ 154,053	$ 382,117
Other	892,772	892,772	**838,766**	(54,006)	842,516
Total revenues	1,026,272	1,025,369	**1,125,416**	100,047	1,224,633
Expenditures					
Debt service					
Principal	8,859,883	8,828,883	**8,069,188**	759,695	7,104,329
Interest	4,555,863	4,664,085	**4,307,153**	356,932	3,880,591
Total expenditures	13,415,746	13,492,968	**12,376,341**	1,116,627	10,984,920
Revenues over (under) expenditures	(12,389,474)	(12,467,599)	**(11,250,925)**	1,216,674	(9,760,287)
Other Financing Sources (Uses)					
Issuance of debt	-	185,715	**456,383**	270,668	2,343,850
Transfers in	12,156,161	12,184,379	**11,943,446**	(240,933)	10,718,129
Transfers out	(239,000)	(178,270)	**(169,852)**	8,418	(89,210)
Total other financing sources (uses)	11,917,161	12,191,824	**12,229,977**	38,153	12,972,769
Net change in fund balance	(472,313)	(275,775)	**979,052**	1,254,827	3,212,482
Fund balance, beginning of year	6,865,872	6,865,872	**6,865,872**	-	3,653,390
Fund balance, end of year	$ 6,393,559	$ 6,590,097	**$ 7,844,924**	$ 1,254,827	$ 6,865,872

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

Community Development Block Grant

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Charges for services	$ 10,000	$ 10,000	**$ 2,099**	$ (7,901)	$ 8,785
Investment income	44,000	28,244	**21,601**	(6,643)	27,160
Other	116,000	131,756	**178,211**	46,455	60,108
Intergovernmental	3,973,702	4,994,457	**1,185,971**	(3,808,486)	2,226,657
Total revenues	4,143,702	5,164,457	**1,387,882**	(3,776,575)	2,322,710
Expenditures					
Current					
Community development	3,687,727	4,936,167	**1,244,701**	3,691,466	1,758,779
Capital outlay	455,975	228,289	**107,386**	120,903	730,828
Total expenditures	4,143,702	5,164,456	**1,352,087**	3,812,369	2,489,607
Net change in fund balance	-	1	**35,795**	35,794	(166,897)
Fund balance, beginning of year	27,028	27,028	**27,028**	-	193,925
Fund balance, end of year	$ 27,028	$ 27,029	**$ 62,823**	$ 35,794	$ 27,028

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Court Awarded Funds
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Fees and fines	$ (30,000)	$ (30,000)	**$ 22,939**	$ 52,939	$ -
Investment income	-	-	**11,109**	11,109	18,637
Total revenues	(30,000)	(30,000)	**34,048**	64,048	18,637
Expenditures					
Current					
Police	-	54,000	**25,313**	28,687	44,810
Capital outlay	21,349	41,361	**38,280**	3,081	37,508
Total expenditures	21,349	95,361	**63,593**	31,768	82,318
Net change in fund balance	(51,349)	(125,361)	**(29,545)**	95,816	(63,681)
Fund balance, beginning of year	438,296	438,296	**438,296**	-	501,977
Fund balance, end of year	$ 386,947	$ 312,935	**$ 408,751**	$ 95,816	$ 438,296

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
MPO Urban Transportation
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income (loss)	$ -	$ -	**$ 3,485**	$ 3,485	$ 2,595
Intergovernmental	(214,485)	(280,766)	**183,080**	463,846	183,017
Other	-	-	**-**	-	100
Total revenues	(214,485)	(280,766)	**186,565**	467,331	185,712
Expenditures					
Current					
Community development	347,690	479,278	**267,239**	212,039	252,424
Revenues over (under) expenditures	(562,175)	(760,044)	**(80,674)**	679,370	(66,712)
Other Financing Sources (Uses)					
Transfers in	125,000	125,000	**-**	(125,000)	125,000
Total other financing sources (uses)	125,000	125,000	**-**	(125,000)	125,000
Net change in fund balance	(437,175)	(635,044)	**(80,674)**	554,370	58,288
Fund balance, beginning of year	189,537	189,537	**189,537**	-	131,249
Fund balance, end of year	$ (247,638)	$ (445,507)	**$ 108,863**	$ 554,370	$ 189,537

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Fire
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ (5,000)	**$ 14,188**	$ 19,188	$ 25,597
Intergovernmental	(416,741)	(407,228)	**359,453**	766,681	419,613
Total revenues	(416,741)	(412,228)	**373,641**	785,869	445,210
Expenditures					
Current					
Fire	413,528	535,872	**308,825**	227,047	395,197
Capital outlay	53,500	128,800	**40,661**	88,139	62,763
Total expenditures	467,028	664,672	**349,486**	315,186	457,960
Other Financing Sources (Uses)					
Transfers in	-	-	**-**	-	(29,833)
Total other financing sources (uses)	-	-	**-**	-	(29,833)
Net change in fund balance	(883,769)	(1,076,900)	**24,155**	1,101,055	(42,583)
Fund balance, beginning of year	252,444	252,444	**252,444**	-	295,027
Fund balance, end of year	$ (631,325)	$ (824,456)	**$ 276,599**	$ 1,101,055	$ 252,444

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Police Protection
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ (1,000)	$ (1,000)	**$ 5,850**	$ 6,850	$ 2,991
Other	60,000	60,000	**129,209**	69,209	168,928
Intergovernmental	1,566,004	1,888,941	**918,404**	(970,537)	1,633,046
Total revenues	1,625,004	1,947,941	**1,053,463**	(894,478)	1,804,965
Expenditures					
Current					
Police	2,843,550	1,881,033	**821,328**	1,059,705	818,162
Capital outlay	13,526	352,441	**203,466**	148,975	1,050,609
Total expenditures	2,857,076	2,233,474	**1,024,794**	1,208,680	1,868,771
Revenues over (under) expenditures	(1,232,072)	(285,533)	**28,669**	314,202	(63,806)
Other Financing Sources (Uses)					
Transfers in	156,544	98,051	**47,947**	(50,104)	378,552
Transfers out	-	(10,000)	**(10,000)**	-	-
Total other financing sources (uses)	156,544	88,051	**37,947**	(50,104)	378,552
Net change in fund balance	(1,075,528)	(197,482)	**66,616**	264,098	314,746
Fund balance, beginning of year	429,032	429,032	**429,032**	-	114,286
Fund balance, end of year	$ (646,496)	$ 231,550	**$ 495,648**	$ 264,098	$ 429,032

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

Emergency Medical Services

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ -	**$ 785**	$ 785	$ 963
Intergovernmental	(20,000)	(22,000)	**22,000**	44,000	20,000
Total revenues	(20,000)	(22,000)	**22,785**	44,785	20,963
Expenditures					
Current					
Fire	20,000	41,845	**22,544**	19,301	17,057
Total expenditures	20,000	41,845	**22,544**	19,301	17,057
Net change in fund balance	(40,000)	(63,845)	**241**	64,086	3,906
Fund balance, beginning of year	19,846	19,846	**19,846**	-	15,940
Fund balance, end of year	$ (20,154)	$ (43,999)	**$ 20,087**	$ 64,086	$ 19,846

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Traffic Safety
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Fees and fines	$ 43,000	$ 43,000	**$ 36,120**	$ (6,880)	$ 35,159
Investment income	2,500	2,500	**2,231**	(269)	2,976
Total revenues	45,500	45,500	**38,351**	(7,149)	38,135
Expenditures					
Current					
Police	18,500	18,500	**3,197**	15,303	21,636
Capital outlay	30,700	30,700	**-**	30,700	14,382
Total expenditures	49,200	49,200	**3,197**	46,003	36,018
Net change in fund balance	(3,700)	(3,700)	**35,154**	38,854	2,117
Fund balance, beginning of year	74,751	74,751	**74,751**	-	72,634
Fund balance, end of year	$ 71,051	$ 71,051	**$ 109,905**	$ 38,854	$ 74,751

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Court Automation
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Fees and fines	$ (110,000)	$ (110,000)	**$ 126,343**	$ 236,343	$ 121,847
Investment income	(6,000)	(6,000)	**9,257**	15,257	11,587
Other	(2,500)	(2,500)	**77,734**	80,234	27,601
Total revenues	(118,500)	(118,500)	**213,334**	331,834	161,035
Expenditures					
Current					
General government	257,112	257,112	**122,063**	135,049	126,606
Total expenditures	257,112	257,112	**122,063**	135,049	126,606
Net change in fund balance	(375,612)	(375,612)	**91,271**	466,883	34,429
Fund balance, beginning of year	327,524	327,524	**327,524**	-	293,095
Fund balance, end of year	$ (48,088)	$ (48,088)	**$ 418,795**	$ 466,883	$ 327,524

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Animal Services Center
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Charges for services	$ (817,206)	$ (850,702)	**$ 535,263**	$ 1,385,965	$ 246,295
Investment income	-	-	**(2,632)**	(2,632)	107
Other	(2,033)	(2,033)	**12,771**	14,804	2,329
Total revenues	(819,239)	(852,735)	**545,402**	1,398,137	248,731
Expenditures					
Current					
Police	1,129,604	1,129,604	**783,156**	346,448	394,009
Total expenditures	1,129,604	1,129,604	**783,156**	346,448	394,009
Revenues over (under) expenditures	(1,948,843)	(1,982,339)	**(237,754)**	1,744,585	(145,278)
Other Financing Sources (Uses)					
Transfers in	310,365	310,365	**271,250**	(39,115)	111,782
Total other financing sources (uses)	310,365	310,365	**271,250**	(39,115)	111,782
Net change in fund balance	(1,638,478)	(1,671,974)	**33,496**	1,705,470	(33,496)
Fund balance, beginning of year	(33,496)	(33,496)	**(33,496)**	-	-
Fund balance, end of year	$ (1,671,974)	$ (1,705,470)	**$ -**	$ 1,705,470	$ (33,496)

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Prisoner Care
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Fees and fines	$ (225,000)	$ (225,000)	**$ 260,949**	$ 485,949	$ 248,415
Investment income	(20,000)	(20,000)	**28,644**	48,644	39,193
Total revenues	(245,000)	(245,000)	**289,593**	534,593	287,608
Expenditures					
Current					
General government	-	-	**-**	-	1,276,950
Police	1,350,000	2,135,000	**2,123,734**	11,266	158,553
Total expenditures	1,350,000	2,135,000	**2,123,734**	11,266	1,435,503
Revenues over (under) expenditures	(1,595,000)	(2,380,000)	**(1,834,141)**	545,859	(1,147,895)
Other Financing Sources (Uses)					
Transfers in	1,150,000	1,150,000	**1,150,000**	-	1,650,000
Total other financing sources (uses)	1,150,000	1,150,000	**1,150,000**	-	1,650,000
Net change in fund balance	(445,000)	(1,230,000)	**(684,141)**	545,859	502,105
Fund balance, beginning of year	1,014,144	1,014,144	**1,014,144**	-	512,039
Fund balance, end of year	$ 569,144	$ (215,856)	**$ 330,003**	$ 545,859	$ 1,014,144

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Juvenile Recreation
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
State-shared taxes	$ (40,000)	$ (40,000)	**$ 54,643**	$ 94,643	$ 55,352
Investment income	(1,000)	(1,000)	**1,941**	2,941	2,173
Total revenues	(41,000)	(41,000)	**56,584**	97,584	57,525
Expenditures					
Current					
Public services	20,000	20,000	**8,310**	11,690	22,466
Capital outlay	20,000	20,000	**10,728**	9,272	16,207
Total expenditures	40,000	40,000	**19,038**	20,962	38,673
Net change in fund balance	(81,000)	(81,000)	**37,546**	118,546	18,852
Fund balance, beginning of year	58,449	58,449	**58,449**	-	39,597
Fund balance, end of year	$ (22,551)	$ (22,551)	**$ 95,995**	$ 118,546	$ 58,449

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Lodgers' Tax & LCCVB
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Local taxes					
Lodgers' tax	$ (1,865,156)	$ (1,660,151)	**$ 1,663,615**	$ 3,323,766	$ 1,785,109
Total local taxes	(1,865,156)	(1,660,151)	**1,663,615**	3,323,766	1,785,109
Investment income	90,000	90,000	**92,422**	2,422	139,595
Licenses and permits	(16,000)	-	**1,749**	1,749	21,449
Other	(5,000)	(14,523)	**19,437**	33,960	15,231
Intergovernmental	(17,000)	(20,000)	**20,000**	40,000	17,000
Total revenues	(1,813,156)	(1,604,674)	**1,797,223**	3,401,897	1,978,384
Expenditures					
Current					
Public services	1,956,774	1,914,613	**1,481,611**	433,002	1,613,637
Capital outlay	21,000	21,000	**18,012**	2,988	-
Total expenditures	1,977,774	1,935,613	**1,499,623**	435,990	1,613,637
Revenues over (under) expenditures	(3,790,930)	(3,540,287)	**297,600**	3,837,887	364,747
Other Financing Sources (Uses)					
Transfers in	1,238,262	1,041,595	**1,659,004**	617,409	1,580,520
Transfers out	(1,740,141)	(1,934,680)	**(2,220,828)**	(286,148)	(1,754,506)
Total other financing sources (uses)	(501,879)	(893,085)	**(561,824)**	331,261	(173,986)
Net change in fund balance	(4,292,809)	(4,433,372)	**(264,224)**	4,169,148	190,761
Fund balance, beginning of year	3,659,966	3,659,966	**3,659,966**	-	3,469,205
Fund balance, end of year	$ (632,843)	$ (773,406)	**$ 3,395,742**	$ 4,169,148	$ 3,659,966

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
DWI Prevention
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Fees and fines	$ (33,282)	$ (33,282)	**$ 14,892**	$ 48,174	$ 37,441
Investment income	1,000	1,000	**1,679**	679	2,470
Total revenues	(32,282)	(32,282)	**16,571**	48,853	39,911
Expenditures					
Current					
Police	35,000	35,000	**27,132**	7,868	28,895
Total expenditures	35,000	35,000	**27,132**	7,868	28,895
Net change in fund balance	(67,282)	(67,282)	**(10,561)**	56,721	11,016
Fund balance, beginning of year	8,948	8,948	**8,948**	-	(2,068)
Fund balance, end of year	$ (58,334)	$ (58,334)	**$ (1,613)**	$ 56,721	$ 8,948

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Judicial Education
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Fees and fines	$ 23,000	$ 23,000	**$ 23,176**	$ 176	$ 22,178
Total revenues	23,000	23,000	**23,176**	176	22,178
Expenditures					
Current					
General government	23,000	23,000	**23,872**	(872)	22,207
Total expenditures	23,000	23,000	**23,872**	(872)	22,207
Net change in fund balance	-	-	**(696)**	(696)	(29)
Fund balance, beginning of year	(3,275)	(3,275)	**(3,275)**	-	(3,246)
Fund balance, end of year	$ (3,275)	$ (3,275)	**$ (3,971)**	$ (696)	$ (3,275)

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Environmental Gross Receipts Tax
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Local taxes					
Gross receipts	$ 2,443,660	$ 2,528,711	**$ 2,607,620**	$ 78,909	$ 2,560,652
Total revenues	2,443,660	2,528,711	**2,607,620**	78,909	2,560,652
Expenditures					
Current					
General government	903,220	1,019,271	**1,088,064**	(68,793)	943,831
Total expenditures	903,220	1,019,271	**1,088,064**	(68,793)	943,831
Revenues over (under) expenditures	1,540,440	1,509,440	**1,519,556**	10,116	1,616,821
Other Financing Sources (Uses)					
Transfers out	(1,540,440)	(1,509,440)	**(1,533,028)**	(23,588)	(1,601,098)
Total other financing sources (uses)	(1,540,440)	(1,509,440)	**(1,533,028)**	(23,588)	(1,601,098)
Net change in fund balance	-	-	**(13,472)**	(13,472)	15,723
Fund balance, beginning of year	276,833	276,833	**276,833**	-	261,110
Fund balance, end of year	$ 276,833	$ 276,833	**$ 263,361**	$ (13,472)	$ 276,833

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

Health Care Services From MMC Lease

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 16,000	$ 16,000	**$ 862**	$ (15,138)	$ 6,337
Total revenues	16,000	16,000	**862**	(15,138)	6,337
Expenditures					
Current					
General government	300,000	300,000	**285,000**	15,000	204,755
Total expenditures	300,000	300,000	**285,000**	15,000	204,755
Revenues over (under) expenditures	(284,000)	(284,000)	**(284,138)**	(138)	(198,418)
Other Financing Sources (Uses)					
Transfers in	300,000	300,000	**300,000**	-	-
Total other financing sources (uses)	300,000	300,000	**300,000**	-	-
Net change in fund balance	16,000	16,000	**15,862**	(138)	(198,418)
Fund balance, beginning of year	17,217	17,217	**17,217**	-	215,635
Fund balance, end of year	$ 33,217	$ 33,217	**$ 33,079**	$ (138)	$ 17,217

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Legislative Equipment Grants
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Capital grants and contributions	$ 733,134	$ 1,046,168	**$ 776,058**	$ (270,110)	$ 184,737
Total revenues	733,134	1,046,168	**776,058**	(270,110)	184,737
Expenditures					
Current					
Facilities	-	-	**336,413**	(336,413)	155,890
Police	30,000	104,165	**101,988**	2,177	-
Fire	-	-	**5,791**	(5,791)	-
Public services	-	-	**5,000**	(5,000)	-
Capital outlay	703,134	927,552	**354,812**	572,740	28,901
Total expenditures	733,134	1,031,717	**804,004**	227,713	184,791
Revenues over (under) expenditures	-	14,451	**(27,946)**	(42,397)	(54)
Other Financing Sources (Uses)					
Transfers in	-	-	**-**	-	28,000
Total other financing sources (uses)	-	-	**-**	-	28,000
Net change in fund balance	-	14,451	**(27,946)**	(42,397)	27,946
Fund balance, beginning of year	27,946	27,946	**27,946**	-	-
Fund balance, end of year	$ 27,946	$ 42,397	**$ -**	$ (42,397)	$ 27,946

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Gasoline Tax Street Maintenance
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
State-shared taxes	$ 1,428,249	$ 1,462,342	**$ 1,500,595**	$ 38,253	$ 1,439,465
Investment income (loss)	-	-	**9,216**	9,216	8,899
Total revenues	1,428,249	1,462,342	**1,509,811**	47,469	1,448,364
Expenditures					
Current					
Public works	558,911	579,165	**602,133**	(22,968)	436,754
Capital outlay	73,000	71,178	**71,178**	-	-
Total expenditures	631,911	650,343	**673,311**	(22,968)	436,754
Revenues over (under) expenditures	796,338	811,999	**836,500**	24,501	1,011,610
Other Financing Sources (Uses)					
Transfers in	-	-	**-**	-	363,092
Transfers out	(545,000)	(625,831)	**(576,560)**	(49,271)	(1,267,839)
Total other financing sources (uses)	(545,000)	(625,831)	**(576,560)**	(49,271)	(904,747)
Net change in fund balance	251,338	186,168	**259,940**	73,772	106,863
Fund balance, beginning of year	525,324	525,324	**525,324**	-	418,461
Fund balance, end of year	$ 776,662	$ 711,492	**$ 785,264**	$ 73,772	$ 525,324

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Public Safety Gross Receipts Tax
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Gross receipts tax	$ 3,203,000	$ 3,149,293	**$ 3,123,376**	$ (25,917)	$ 3,317,503
Total revenues	3,203,000	3,149,293	**3,123,376**	(25,917)	3,317,503
Expenditures					
Current					
Police	1,953,830	2,130,497	**2,144,547**	(14,050)	2,223,502
Fire	1,249,170	1,018,796	**1,025,515**	(6,719)	1,063,271
Total expenditures	3,203,000	3,149,293	**3,170,062**	(20,769)	3,286,773
Net change in fund balance	-	-	**(46,686)**	(46,686)	30,730
Fund balances, beginning of year	567,733	567,733	**567,733**	-	537,003
Fund balances, end of year	$ 567,733	$ 567,733	**$ 521,047**	$ (46,686)	$ 567,733

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Keep Las Cruces Beautiful
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ 28,336	$ 37,000	**$ 37,074**	$ 74	$ 36,225
Total revenues	28,336	37,000	**37,074**	74	36,225
Expenditures					
Current					
Police	92,286	95,604	**95,678**	(74)	83,147
Total expenditures	92,286	95,604	**95,678**	(74)	83,147
Revenues over (under) expenditures	(63,950)	(58,604)	**(58,604)**	-	(46,922)
Other Financing Sources (Uses)					
Transfers in	58,604	58,604	**58,604**	-	25,453
Total other financing sources (uses)	58,604	58,604	**58,604**	-	25,453
Net change in fund balance	(5,346)	-	**-**	-	(21,469)
Fund balance, beginning of year	-	-	**-**	-	21,469
Fund balance, end of year	$ (5,346)	$ -	**$ -**	$ -	$ -

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

Older Americans Act Programs

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	**$ 740,021**	**$ 770,021**	**$ 779,505**	**$ 9,484**	**$ 765,284**
Total revenues	740,021	770,021	**779,505**	9,484	765,284
Expenditures					
Current					
Public services	1,809,830	1,988,947	**1,957,404**	31,543	1,851,380
Total expenditures	1,809,830	1,988,947	**1,957,404**	31,543	1,851,380
Revenues over (under) expenditures	(1,069,809)	(1,218,926)	**(1,177,899)**	41,027	(1,086,096)
Other Financing Sources (Uses)					
Transfers in	1,195,259	1,195,259	**1,279,149**	83,890	1,195,259
Transfers out	(71,752)	(71,752)	**(71,752)**	-	(71,752)
Total other financing sources (uses)	1,123,507	1,123,507	**1,207,397**	83,890	1,123,507
Net change in fund balance	53,698	(95,419)	**29,498**	124,917	37,411
Fund balance, beginning of year	194,423	194,423	**194,423**	-	157,012
Fund balance, end of year	$ 248,121	$ 99,004	**$ 223,921**	$ 124,917	$ 194,423

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Cash in Lieu of Commodities
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ 140,400	$ 143,429	**$ 152,543**	$ 9,114	$ 141,660
Total revenues	140,400	143,429	**152,543**	9,114	141,660
Expenditures					
Current					
Public services	119,501	143,429	**139,593**	3,836	137,901
Total expenditures	119,501	143,429	**139,593**	3,836	137,901
Net change in fund balance	20,899	-	**12,950**	12,950	3,759
Fund balance, beginning of year	3,871	3,871	**3,871**	-	112
Fund balance, end of year	$ 24,770	$ 3,871	**$ 16,821**	$ 12,950	$ 3,871

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

RSVP

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ 93,508	$ 86,916	**$ 87,914**	$ 998	$ 94,630
Total revenues	93,508	86,916	**87,914**	998	94,630
Expenditures					
Current					
Public services	179,489	172,897	**177,089**	(4,192)	167,493
Total expenditures	179,489	172,897	**177,089**	(4,192)	167,493
Revenues over (under) expenditures	(85,981)	(85,981)	**(89,175)**	(3,194)	(72,863)
Other Financing Sources (Uses)					
Transfers in	75,949	75,949	**69,672**	(6,277)	75,949
Total other financing sources (uses)	75,949	75,949	**69,672**	(6,277)	75,949
Net change in fund balance	(10,032)	(10,032)	**(19,503)**	(9,471)	3,086
Fund balance, beginning of year	19,503	19,503	**19,503**	-	16,417
Fund balance, end of year	$ 9,471	$ 9,471	**$ -**	$ (9,471)	$ 19,503

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

Children, Youth, and Families

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ 116,770	$ 116,770	**$ 116,466**	$ (304)	$ 116,766
Total revenues	116,770	116,770	**116,466**	(304)	116,766
Expenditures					
Current					
Public services	127,698	127,698	**127,653**	45	134,550
Total expenditures	127,698	127,698	**127,653**	45	134,550
Revenues over (under) expenditures	(10,928)	(10,928)	**(11,187)**	(259)	(17,784)
Other Financing Sources (Uses)					
Transfers in	19,602	19,602	**14,702**	(4,900)	19,602
Total other financing sources (uses)	19,602	19,602	**14,702**	(4,900)	19,602
Net change in fund balance	8,674	8,674	**3,515**	(5,159)	1,818
Fund balance, beginning of year	81,014	81,014	**81,014**	-	79,196
Fund balance, end of year	$ 89,688	$ 89,688	**$ 84,529**	$ (5,159)	$ 81,014

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Senior Employment Program
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ 7,780	$ 7,780	**$ 9,508**	$ 1,728	$ 7,780
Total revenues	7,780	7,780	**9,508**	1,728	7,780
Expenditures					
Current					
Public services	7,780	3,585	**5,312**	(1,727)	11,976
Total expenditures	7,780	3,585	**5,312**	(1,727)	11,976
Net change in fund balance	-	4,195	**4,196**	1	(4,196)
Fund balance, beginning of year	(4,196)	(4,196)	**(4,196)**	-	-
Fund balance, end of year	$ (4,196)	$ (1)	**$ -**	$ 1	$ (4,196)

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

State Library Resources Grant

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ 123,039	$ 135,164	**$ 54,803**	$ (80,361)	$ 118,896
Total revenues	123,039	135,164	**54,803**	(80,361)	118,896
Expenditures					
Current					
Public services	123,301	86,827	**6,218**	80,609	118,910
Capital outlay	-	48,585	**48,585**	-	-
Total expenditures	123,301	135,412	**54,803**	80,609	118,910
Net change in fund balance	(262)	(248)	**-**	248	(14)
Fund balance, beginning of year	248	248	**248**	-	262
Fund balance, end of year	$ (14)	$ -	**$ 248**	$ 248	$ 248

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

Street Maintenance Operations

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ -	**$ -**	$ -	$ 3,975
Expenditures					
Current					
Public works	497,343	-	**-**	-	386,856
Revenues over (under) expenditures	(497,343)	-	**-**	-	(382,881)
Other Financing Sources (Uses)					
Transfers in	450,000	-	**-**	-	317,160
Transfers out	-	(49,930)	**(49,930)**	-	-
Total other financing sources (uses)	450,000	(49,930)	**(49,930)**	-	317,160
Net change in fund balance	(47,343)	(49,930)	**(49,930)**	-	(65,721)
Fund balance, beginning of year	49,930	49,930	**49,930**	-	115,651
Fund balance, end of year	$ 2,587	$ -	**$ -**	$ -	$ 49,930

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

NMFA Flood Control Operations

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ -	**$ 11,860**	$ 11,860	$ 13,656
Other revenue	-	-	**(23,975)**	(23,975)	10,788
Total revenues	-	-	**(12,115)**	(12,115)	24,444
Expenditures					
Current					
Public works	450,418	425,897	**411,224**	14,673	352,921
Revenues over (under) expenditures	(450,418)	(425,897)	**(423,339)**	2,558	(328,477)
Other Financing Sources (Uses)					
Transfers in	200,000	200,000	**200,000**	-	578,433
Net change in fund balance	(250,418)	(225,897)	**(223,339)**	2,558	249,956
Fund balance, beginning of year	602,440	602,440	**602,440**	-	352,484
Fund balance, end of year	$ 352,022	$ 376,543	**$ 379,101**	$ 2,558	$ 602,440

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Special Projects–Northrise/Morningstar
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ -	**$ (2,629)**	$ (2,629)	$ 151,430
Intergovernmental	521,398	-	**-**	-	338,827
Total revenues	521,398	-	**(2,629)**	(2,629)	490,257
Other Financing Sources (Uses)					
Transfers out	(415,397)	-	**-**	-	(746,292)
Total other financing sources (uses)	(415,397)	-	**-**	-	(746,292)
Net change in fund balance	106,001	-	**(2,629)**	(2,629)	(256,035)
Fund balance, beginning of year	20,799	20,799	**20,799**	-	276,834
Fund balance, end of year	$ 126,800	$ 20,799	**$ 18,170**	$ (2,629)	$ 20,799

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Downtown Revitalization
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ -	**$ 8,372**	$ 8,372	$ 14,722
Other	-	-	**650**	650	950
Total revenues	-	-	**9,022**	9,022	15,672
Expenditures					
Facilities	-	9,043	**10,369**	(1,326)	-
Capital outlay	81,241	91,791	**61,515**	30,276	74,141
Total expenditures	81,241	100,834	**71,884**	28,950	74,141
Net change in fund balance	(81,241)	(100,834)	**(62,862)**	37,972	(58,469)
Fund balance, beginning of year	370,087	370,087	**370,087**	-	428,556
Fund balance, end of year	$ 288,846	$ 269,253	**$ 307,225**	$ 37,972	$ 370,087

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Regional Planning Project
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ -	**$ (435)**	$ (435)	$ 2,833
Intergovernmental	63,672	-	**-**	-	200,000
Other	-	-	**-**	-	25,000
Total revenues	63,672	-	**(435)**	(435)	227,833
Expenditures					
Current					
Community development	446,500	362,086	**-**	362,086	262,915
Revenues over (under) expenditures	(382,828)	(362,086)	**(435)**	361,651	(35,082)
Other Financing Sources (Uses)					
Transfers in	100,000	100,000	**-**	(100,000)	250,000
Total other financing sources (uses)	100,000	100,000	**-**	(100,000)	250,000
Net change in fund balance	(282,828)	(262,086)	**(435)**	261,651	214,918
Fund balance, beginning of year	265,110	265,110	**265,110**	-	50,192
Fund balance, end of year	$ (17,718)	$ 3,024	**$ 264,675**	$ 261,651	$ 265,110

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
State Operations Grant
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Other	$ 373,664	$ 452,647	**$ 276,214**	$ (176,433)	$ 404,837
Total revenues	373,664	452,647	**276,214**	(176,433)	404,837
Expenditures					
Current					
Public works	373,664	452,647	**294,681**	157,966	389,216
Total expenditures	373,664	452,647	**294,681**	157,966	389,216
Revenues over (under) expenditures	-	-	**(18,467)**	(18,467)	15,621
Other Financing Sources (Uses)					
Transfers in	-	2,850	**2,846**	(4)	-
Total other financing sources (uses)	-	2,850	**2,846**	(4)	-
Net change in fund balance	-	2,850	**(15,621)**	(18,471)	15,621
Fund balance, beginning of year	15,621	15,621	**15,621**	-	-
Fund balance, end of year	$ 15,621	$ 18,471	**$ -**	$ (18,471)	$ 15,621

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

Valley View Heske Garden

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ -	**$ 4,702**	$ 4,702	$ 10,106
Other	-	-	**22**	22	280,564
Total revenues	-	-	**4,724**	4,724	290,670
Expenditures					
Current					
Facilities	27,500	26,994	**9,140**	17,854	506
Total expenditures	27,500	26,994	**9,140**	17,854	506
Revenues over (under) expenditures	(27,500)	(26,994)	**(4,416)**	22,578	290,164
Other Financing Sources (Uses)					
Transfers in	-	-	**-**	-	(108,132)
Total other financing sources (uses)	-	-	**-**	-	(108,132)
Net change in fund balance	(27,500)	(26,994)	**(4,416)**	22,578	182,032
Fund balance, beginning of year	182,032	182,032	**182,032**	-	-
Fund balance, end of year	$ 154,532	$ 155,038	**$ 177,616**	$ 22,578	$ 182,032

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Griggs and Walnut Plume
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income (loss)	$ -	$ -	**$ 3,235**	$ 3,235	$ 9,511
Other	363,500	651,300	**196,296**	(455,004)	215,976
Total revenues	363,500	651,300	**199,531**	(451,769)	225,487
Expenditures					
Current					
General government	910,800	864,038	**309,296**	554,742	431,951
Revenues over (under) expenditures	(547,300)	(212,738)	**(109,765)**	102,973	(206,464)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	481,155
Total other financing sources (uses)	-	-	-	-	481,155
Net change in fund balance	(547,300)	(212,738)	**(109,765)**	102,973	274,691
Fund balance, beginning of year	274,691	274,691	**274,691**	-	-
Fund balance, end of year	$ (272,609)	$ 61,953	**$ 164,926**	$ 102,973	$ 274,691

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Las Cruces Convention Center
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income (loss)	$ -	$ -	**$ 668**	$ 668	$ 7,142
Other	1,500,000	1,053,310	**1,132,660**	79,350	1,109,363
Total revenues	1,500,000	1,053,310	**1,133,328**	80,018	1,116,505
Expenditures					
Current					
General government	-	-	**-**	-	-
Revenues over (under) expenditures	1,500,000	1,053,310	**1,133,328**	80,018	1,116,505
Other Financing Sources (Uses)					
Transfers in (out)	(1,371,114)	(1,053,317)	**(1,133,335)**	(80,018)	(1,116,498)
Total other financing sources (uses)	(1,371,114)	(1,053,317)	**(1,133,335)**	(80,018)	(1,116,498)
Net change in fund balance	128,886	(7)	**(7)**	-	7
Fund balance, beginning of year	7	7	**7**	-	-
Fund balance, end of year	$ 128,893	$ -	**$ -**	$ -	$ 7

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Telshor Facility
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 750,000	$ (1,750,000)	**$ (3,400,978)**	$ (1,650,978)	$ (1,019,211)
Other	-	-	**336,273**	336,273	356,322
Total revenues	750,000	(1,750,000)	**(3,064,705)**	(1,314,705)	(662,889)
Expenditures					
Current					
General government	3,850,000	280,000	**277,967**	2,033	266,790
Revenues over (under) expenditures	(3,100,000)	(1,470,000)	**(3,342,672)**	(1,872,672)	(929,679)
Other Financing Sources (Uses)					
Transfers out	(240,000)	(240,000)	**(240,000)**	-	-
Total other financing sources (uses)	(240,000)	(240,000)	**(240,000)**	-	-
Net change in fund balance	(3,340,000)	(1,710,000)	**(3,582,672)**	(1,872,672)	(929,679)
Fund balance, beginning of year	23,899,960	23,899,960	**23,899,960**	-	24,829,639
Fund balance, end of year	$ 20,559,960	$ 22,189,960	**$ 20,317,288**	$ (1,872,672)	$ 23,899,960

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

TIDD Dedicated Revenues

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Gross receipts tax	$ 1,060,000	$ 520,000	**$ 270,893**	$ (249,107)	$ -
State share	-	-	**208,625**	208,625	-
Investment	-	-	**(9)**	(9)	-
Total revenues	1,060,000	520,000	**479,509**	(40,491)	-
Expenditures					
Current					
General government	-	-	**116**	116	-
Total expenditures	-	-	**116**	116	-
Revenues over (under) expenditures	1,060,000	520,000	**479,393**	(40,607)	-
Other Financing Sources (Uses)					
Transfers out	(1,060,000)	-	**-**	-	-
Total other financing sources (uses)	(1,060,000)	-	**-**	-	-
Net change in fund balance	-	520,000	**479,393**	(40,607)	-
Fund balance, beginning of year	-	-	**-**	-	-
Fund balance, end of year	$ -	$ 520,000	**$ 479,393**	$ (40,607)	$ -

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual

Safe Traffic Operations Program

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Fees and fines	$ -	$ 306,000	**$ 934,096**	$ 628,096	$ -
Investment income	-	-	**(29)**	(29)	-
Other	-	-	**3,531**	3,531	-
Total revenues	-	306,000	**937,598**	631,598	-
Expenditures					
Current					
Police	-	243,080	**382,161**	(139,081)	-
Total expenditures	-	243,080	**382,161**	(139,081)	-
Net change in fund balance	-	62,920	**555,437**	492,517	-
Fund balance, beginning of year	-	-	**-**	-	-
Fund balance, end of year	$ -	$ 62,920	**$ 555,437**	$ 492,517	$ -

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
State Special Project
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ -	$ 1,274,130	**$ 29,446**	$ (1,244,684)	$ -
Total revenues	-	1,274,130	**29,446**	(1,244,684)	-
Expenditures					
Current					
Facilities	-	1,274,130	**29,446**	1,244,684	-
Total expenditures	-	1,274,130	**29,446**	1,244,684	-
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	**-**	-	-
Fund balance, end of year	$ -	$ -	**$ -**	$ -	$ -

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Public Parks Development: To provide for the establishment of parks and miniparks within subdivisions. The source of funding is from state grants, interest earnings, and charges to subdividers. If the parks using subdivision funds have not been started within a three-year period, the charges revert to the subdividers.

Street Improvement: To provide for the paving or improvements to streets. The source of funding is from a state grant and interest earned on investments.

Airport Improvement: To provide for the financing and construction of projects at the airport. The funding is from federal grants, state grants, and local matching funds.

Sales Tax–Street Maintenance: To provide for street repaving projects. The source of funding is one-quarter percent municipal gross receipts tax.

NMFA Flood Control: To construct a detention pond for the purpose of flood control and to serve as recreation as part of a multi-sport complex to include baseball, softball and soccer fields. The source of funding is from the New Mexico Finance Authority.

Capital Improvement Reserve: To provide for the purchase of land and additions or improvements to city facilities. The source of funding is net profit on sale of securities.

Legislative Capital Improvements: To provide for the purchase of capital improvements approved by legislation.

State Capital Improvements: To provide for the purchase of capital improvements from state funding.

EDA West Mesa Industrial Park Fund: To provide for the financing and construction of improvements, including installation of access roads and utilities for the airport and industrial complex. The source of funding is federal grants, local matching funds, rental income, and proceeds from the sale of land.

1999 Sales Tax Street Projects Series A: To provide for the construction of various street projects.

2003 Sales Tax Facilities and Parks: To provide for facilities/park improvements. Funding is the 2005 Gross Receipts Tax Refunding Revenue Bonds.

State Equipment Acquisition: To provide for well improvements.

2003 Sales Tax Street Lights: To provide for the acquisition of street lighting systems. Funding is the 2005 Gross Receipts Tax Refunding Revenue Bonds.

2005 Gross Receipts Tax Public Improvements: To account for various public improvements. Funding is the 2005 Sales Tax Bond.

Capital Projects Funds
— continued —

NMFA Parking Deck: To provide for the financing and construction of a parking deck and other capital structures. The source of funding is from the New Mexico Finance Authority.

2007 NMFA Street Improvements: To provide for the paving or improvements to streets. The source of funding is from New Mexico Finance Authority loans.

Federal Stimulus Capital Projects: To account for various public improvements. The source of funding is from the American Recovery and Reinvestment Act.

City of Las Cruces
Budgetary Comparison for Multiple-Year Capital Projects
For the Year Ended June 30, 2009

Capital Project Fund	Project Appropriations	2009 Expenditures	Expenditures Project to Date	Variance with Project Appropriations-Positive (Negative)
Capital Improvement Reserve	$ 6,128,249	$ 1,828,530	$ 2,528,803	$ 3,599,446
Legislative Capital Improvements	5,013	-	-	5,013
State Capital Improvements	20,864,864	5,777,671	9,764,834	11,100,030
EDA West Mesa Industrial Park Fund	4,078,546	1,372,867	2,318,997	1,759,549
2003 Sales Tax Facilities and Parks	1,194,406	25,253	989,868	204,538
NMFA Loans-Equipment Acquisition	1,899,301	192,251	1,092,156	807,145
NMFA Loans-Parking Deck	5,008,890	813,314	813,314	4,195,576
2003 Sales Tax Street Lights	3,097,449	616,341	2,469,138	628,311
2005 GRT Public Improvements	12,408,099	1,604,374	10,606,040	1,802,059
Public Parks	8,069,357	1,632,327	5,667,842	2,401,515
Street Improvement	18,973,589	6,533,862	14,476,456	4,497,133
Airport Improvement	7,238,085	668,239	4,698,593	2,539,492
Sales Tax-Street Maintenance	11,072,771	1,673,677	10,219,863	852,908
Flood Control	10,507,750	3,622,471	6,388,897	4,118,853
Federal Stimulus Capital Projects	11,378,000	57,815	57,815	11,320,185
Total	$ 121,924,369	$ 26,418,992	$ 72,092,616	$ 49,831,753

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

Public Parks Development

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 126,027	$ 126,027	**$ 53,298**	$ (72,729)	$ 103,457
Licenses and permits	160,678	200,678	**269,530**	68,852	174,094
Intergovernmental	1,985,431	2,632,364	**339,642**	(2,292,722)	479,352
Total revenues	2,272,136	2,959,069	**662,470**	(2,296,599)	756,903
Expenditures					
Current					
General government	-	-	**1,419**	(1,419)	-
Capital outlay	4,772,160	5,041,552	**1,630,908**	3,410,644	819,168
Total expenditures	4,772,160	5,041,552	**1,632,327**	3,409,225	819,168
Revenues over (under) expenditures	(2,500,024)	(2,082,483)	**(969,857)**	1,112,626	(62,265)
Other Financing Sources (Uses)					
Transfers in	-	-	**-**	-	108,132
Total other financing sources (uses)	-	-	**-**	-	108,132
Net change in fund balance	(2,500,024)	(2,082,483)	**(969,857)**	1,112,626	45,867
Fund balance, beginning of year	2,341,365	2,341,365	**2,341,365**	-	2,295,498
Fund balance, end of year	$ (158,659)	$ 258,882	**$ 1,371,508**	$ 1,112,626	$ 2,341,365

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

Street Improvement

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income (loss)	$ -	$ -	**$ 32,006**	$ 32,006	$ 291,753
Other	-	(42,251)	**303,750**	346,001	-
Intergovernmental	3,254,099	8,957,078	**1,481,679**	(7,475,399)	1,867,191
Total revenues	3,254,099	8,914,827	**1,817,435**	(7,097,392)	2,158,944
Expenditures					
Capital outlay	7,806,878	10,853,431	**4,955,789**	5,897,642	5,556,082
Total expenditures	7,806,878	10,853,431	**4,955,789**	5,897,642	5,556,082
Revenues over (under) expenditures	(4,552,779)	(1,938,604)	**(3,138,354)**	(1,199,750)	(3,397,138)
Other Financing Sources (Uses)					
Transfers in	(47,500)	47,500	**48,575**	1,075	77,180
Transfers out	-	(145,367)	**(145,367)**	-	(53,665)
Total other financing sources (uses)	(47,500)	(97,867)	**(96,792)**	(1,075)	23,515
Net change in fund balance	(4,600,279)	(2,036,471)	**(3,235,146)**	(1,200,825)	(3,373,623)
Fund balance, beginning of year	5,791,083	5,791,083	**5,791,083**	-	9,164,706
Fund balance, end of year	$ 1,190,804	$ 3,754,612	**$ 2,555,937**	$ (1,200,825)	$ 5,791,083

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual
Airport Improvement
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income (loss)	$ 20,000	$ 20,000	**$ 25,488**	$ 5,488	$ 32,814
Intergovernmental	1,164,961	1,791,836	**694,669**	(1,097,167)	841,864
Total revenues	1,184,961	1,811,836	**720,157**	(1,091,679)	874,678
Expenditures					
Current					
Public works	-	-	**-**	-	19,999
Capital outlay	1,813,057	1,856,006	**668,239**	1,187,767	915,417
Total expenditures	1,813,057	1,856,006	**668,239**	1,187,767	935,416
Revenues over (under) expenditures	(628,096)	(44,170)	**51,918**	96,088	(60,738)
Other Financing Sources (Uses)					
Transfers in	-	-	**-**	-	159,103
Total other financing sources (uses)	-	-	**-**	-	159,103
Net change in fund balance	(628,096)	(44,170)	**51,918**	96,088	98,365
Fund balance, beginning of year	665,330	665,330	**665,330**	-	566,965
Fund balance, end of year	$ 37,234	$ 621,160	**$ 717,248**	$ 96,088	$ 665,330

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

Sales Tax–Street Maintenance

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Local taxes					
Gross receipts	$ 6,407,000	$ 6,170,000	**$ 6,249,020**	$ 79,020	$ 6,640,184
Total local taxes	6,407,000	6,170,000	**6,249,020**	79,020	6,640,184
Intergovernmental	-	-	**-**	-	296,535
Investment income	60,500	60,000	**11,442**	(48,558)	30,539
Other	350,000	350,000	**62,150**	(287,850)	216,622
Total revenues	6,817,500	6,580,000	**6,322,612**	(257,388)	7,183,880
Expenditures					
Current					
Public works	176,000	176,000	**216,779**	(40,779)	172,588
Capital outlay	1,774,000	1,943,642	**1,456,898**	486,744	5,419,746
Total expenditures	1,950,000	2,119,642	**1,673,677**	445,965	5,592,334
Revenues over (under) expenditures	4,867,500	4,460,358	**4,648,935**	188,577	1,591,546
Other Financing Sources (Uses)					
Sale of capital assets	-	-	**-**	-	157,755
Transfers in	20,000	4,319	**4,319**	-	953,719
Transfers out	(5,202,909)	4,629,734	**(4,629,734)**	9,259,468	(3,756,316)
Total other financing sources (uses)	(5,182,909)	4,634,053	**(4,625,415)**	9,259,468	(2,644,842)
Net change in fund balance	(315,409)	9,094,411	**23,520**	(9,070,891)	(1,053,296)
Fund balance, beginning of year	1,370,302	1,370,302	**1,370,302**	-	2,423,598
Fund balance, end of year	$ 1,054,893	$ 10,464,713	**$ 1,393,822**	$ (9,070,891)	$ 1,370,302

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual
NMFA Flood Control
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Local taxes					
Property	$ 2,900,000	$ 3,313,619	**$ 3,441,031**	$ 127,412	$ 3,113,347
Total local taxes	2,900,000	3,313,619	**3,441,031**	127,412	3,113,347
Investment income	100,000	47,162	**70,762**	23,600	85,942
Other	46,000	46,000	**44,822**	(1,178)	46,196
Total revenues	3,046,000	3,406,781	**3,556,615**	149,834	3,245,485
Expenditures					
Current					
Public works	27,000	33,136	**34,410**	(1,274)	31,133
Capital outlay	4,267,000	7,946,761	**3,588,061**	4,358,700	1,619,056
Total expenditures	4,294,000	7,979,897	**3,622,471**	4,357,426	1,650,189
Revenues over (under) expenditures	(1,248,000)	(4,573,116)	**(65,856)**	4,507,260	1,595,296
Other Financing Sources (Uses)					
Issuance of debt	-	4,000,000	**4,107,446**	107,446	-
Transfers in	-	-	**-**	-	137,329
Transfers out	(1,869,429)	(1,874,199)	**(1,874,199)**	-	(1,596,084)
Total other financing sources (uses)	(1,869,429)	2,125,801	**2,233,247**	107,446	(1,458,755)
Net change in fund balance	(3,117,429)	(2,447,315)	**2,167,391**	4,614,706	136,541
Fund balance, beginning of year	2,923,978	2,923,978	**2,923,978**	-	2,787,437
Fund balance, end of year	$ (193,451)	$ 476,663	**$ 5,091,369**	$ 4,614,706	$ 2,923,978

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

Capital Improvement Reserve

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income (loss)	$ 50,000	$ 50,000	**$ 128,314**	$ 78,314	$ 90,266
Capital outlay	-	-	**199,480**	199,480	-
Total revenues	50,000	50,000	**327,794**	277,794	90,266
Expenditures					
Capital outlay	1,548,507	6,128,249	**1,828,530**	4,299,719	410,937
Total expenditures	1,548,507	6,128,249	**1,828,530**	4,299,719	410,937
Revenues over (under) expenditures	(1,498,507)	(6,078,249)	**(1,500,736)**	(4,577,513)	(320,671)
Other Financing Sources (Uses)					
Transfers in	610,000	2,610,000	**2,610,000**	-	3,367,672
Total other financing sources (uses)	610,000	2,610,000	**2,610,000**	-	3,367,672
Net change in fund balance	(888,507)	(3,468,249)	**1,109,264**	(4,577,513)	3,047,001
Fund balance, beginning of year	5,000,918	5,000,918	**5,000,918**	-	1,953,917
Fund balance, end of year	$ 4,112,411	$ 1,532,669	**$ 6,110,182**	$ (4,577,513)	$ 5,000,918

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual
Legislative Capital Improvements
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ 5,013	$ 5,013	**$ -**	$ (5,013)	$ 155,084
Total revenues	5,013	5,013	**-**	(5,013)	155,084
Expenditures					
Capital outlay	5,013	5,013	**-**	5,013	155,084
Total expenditures	5,013	5,013	**-**	5,013	155,084
Net change in fund balance	-	-	**-**	-	-
Fund balance, beginning of year	-	-	**-**	-	-
Fund balance, end of year	$ -	$ -	**$ -**	$ -	$ -

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual
State Capital Improvements
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ 18,786,938	$ 20,864,864	**$ 5,777,671**	$(15,087,193)	$ 2,409,760
Total revenues	18,786,938	20,864,864	**5,777,671**	(15,087,193)	2,409,760
Expenditures					
Current					
Public works	-	-	**33,876**	(33,876)	64,174
Capital outlay	18,786,938	20,864,864	**5,743,795**	15,121,069	2,364,498
Total expenditures	18,786,938	20,864,864	**5,777,671**	15,087,193	2,428,672
Revenues over (under) expenditures	-	-	**-**	-	(18,912)
Other Financing Sources (Uses)					
Transfers in	4,536	4,536	**-**	(4,536)	7,711
Total other financing sources (uses)	4,536	4,536	**-**	(4,536)	7,711
Net change in fund balance	4,536	4,536	**-**	(4,536)	(11,201)
Fund balance, beginning of year	(23,449)	(23,449)	**(23,449)**	-	(12,248)
Fund balance, end of year	$ (18,913)	$ (18,913)	**$ (23,449)**	$ (4,536)	$ (23,449)

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

EDA West Mesa Industrial Park

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 8,000	$ 22,000	**$ 32,314**	$ 10,314	$ 48,717
Other	35,000	35,000	**21,267**	(13,733)	1,529,752
Total revenues	43,000	57,000	**53,581**	(3,419)	1,578,469
Expenditures					
Current					
Public works	60,000	15,000	**13,951**	1,049	24,304
Capital outlay	1,793,498	2,210,048	**1,358,916**	851,132	709,564
Total expenditures	1,853,498	2,225,048	**1,372,867**	852,181	733,868
Revenues over (under) expenditures	(1,810,498)	(2,168,048)	**(1,319,286)**	(855,600)	844,601
Other Financing Sources (Uses)					
Sale of capital assets	1,480,000	1,000,000	**587,667**	(412,333)	-
Total other financing sources (uses)	1,480,000	1,000,000	**587,667**	(412,333)	-
Net change in fund balance	(330,498)	(1,168,048)	**(731,619)**	(1,267,933)	844,601
Fund balance, beginning of year	1,182,293	1,182,293	**1,182,293**	-	337,692
Fund balance, end of year	$ 851,795	$ 14,245	**$ 450,674**	$ (1,267,933)	$ 1,182,293

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

1999 Sales Tax Street Projects Series A

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ -	**$ -**	$ -	$ 92
Total revenues	-	-	**-**	-	92
Expenditures					
Capital outlay	-	-	**-**	-	-
Total expenditures	-	-	**-**	-	-
Net change in fund balance	-	-	**-**	-	92
Fund balance, beginning of year	-	-	**-**	-	(92)
Fund balance, end of year	$ -	$ -	**$ -**	$ -	$ -

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

2003 Sales Tax Facilities and Parks

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 10,900	$ 10,900	**$ 3,115**	$ (7,785)	$ 15,247
Total revenues	10,900	10,900	**3,115**	(7,785)	15,247
Expenditures					
Capital outlay	250,242	118,905	**25,253**	93,652	421,062
Total expenditures	250,242	118,905	**25,253**	93,652	421,062
Net change in fund balance	(239,342)	(108,005)	**(22,138)**	85,867	(405,815)
Fund balance, beginning of year	119,018	119,018	**119,018**	-	524,833
Fund balance, end of year	$ (120,324)	$ 11,013	**$ 96,880**	$ 85,867	$ 119,018

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual
State Equipment Acquisition
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ 5,317	**$ 5,341**	$ 24	$ 13,956
Total revenues	-	5,317	**5,341**	24	13,956
Expenditures					
Current					
Interest and other charges	-	-	**-**	-	4,211
Capital outlay	-	1,014,458	**192,251**	822,207	-
Total expenditures	-	1,014,458	**192,251**	822,207	4,211
Revenues over (under) expenditures	-	(1,009,141)	**186,910**	(822,183)	9,745
Other Financing Sources (Uses)					
Issuance of debt	-	-	**-**	-	1,109,546
Transfers in	-	-	**-**	-	9,000
Transfers out	-	-	**-**	-	(160,642)
Total other financing sources (uses)	-	-	**-**	-	957,904
Net change in fund balance	-	(1,009,141)	**(186,910)**	(822,183)	967,649
Fund balance, beginning of year	-	1,009,141	**1,009,141**	-	41,492
Fund balance, end of year	$ -	$ -	**$ 822,231**	$ (822,183)	$ 1,009,141

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

2003 Sales Tax Street Lights

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 40,000	$ 40,000	**$ 8,473**	$ (31,527)	$ 41,233
Total revenues	40,000	40,000	**8,473**	(31,527)	41,233
Expenditures					
Capital outlay	840,184	643,491	**616,341**	27,150	439,023
Total expenditures	840,184	643,491	**616,341**	27,150	439,023
Net change in fund balance	(800,184)	(603,491)	**(607,868)**	(4,377)	(397,790)
Fund balance, beginning of year	678,802	678,802	**678,802**	-	1,076,592
Fund balance, end of year	$ (121,382)	$ 75,311	**$ 70,934**	$ (4,377)	$ 678,802

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

2005 Gross Receipts Tax Public Improvements

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 170,000	$ 170,000	**$ (12,104)**	$ (182,104)	$ 240,406
Other	406,560	-	**-**	-	607,314
Total revenues	576,560	170,000	**(12,104)**	(182,104)	847,720
Expenditures					
Current					
Public works	69,127	14,178	**14,178**	-	290,762
Capital outlay	3,511,233	2,295,367	**1,590,196**	**705,171**	**4,993,164**
Total expenditures	3,580,360	2,309,545	**1,604,374**	705,171	5,283,926
Revenues over (under) expenditures	(3,003,800)	(2,139,545)	**(1,616,478)**	523,067	(4,436,206)
Other Financing Sources (Uses)					
Transfers in	-	145,367	**145,367**	-	-
Transfers out	-	-	**-**	-	(1,400,000)
Total other financing sources (uses)	-	145,367	**145,367**	-	(1,400,000)
Net change in fund balance	(3,003,800)	(1,994,178)	**(1,471,111)**	523,067	(5,836,206)
Fund balance, beginning of year	2,139,544	2,139,544	**2,139,544**	-	7,975,750
Fund balance, end of year	$ (864,256)	$ 145,366	**$ 668,433**	$ 523,067	$ 2,139,544

City of Las Cruces
Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual
NMFA Parking Deck
For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ -	$ 9,000	**$ 10,735**	$ 1,735	$ -
Total revenues	-	9,000	**10,735**	1,735	-
Expenditures					
Capital outlay	-	4,903,890	**813,314**	4,090,576	-
Facilities	-	-	**91,411**	(91,411)	-
Total expenditures	-	4,903,890	**904,725**	3,999,165	-
Revenues over (under) expenditures	-	(4,894,890)	**(893,990)**	4,000,900	-
Other Financing Sources (Uses)					
Proceeds of bonds issued	-	4,999,890	**5,185,605**	185,715	-
Total other financing sources (uses)	-	4,999,890	**5,185,605**	185,715	-
Net change in fund balance	-	105,000	**4,291,615**	4,186,615	-
Fund balance, beginning of year	-	-	**-**	-	-
Fund balance, end of year	$ -	$ 105,000	**$ 4,291,615**	$ 4,186,615	$ -

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

2007 NMFA Street Improvements

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Investment income	$ 5,000	$ 5,000	**$ 4,208**	$ (792)	$ 41,743
Total revenues	5,000	5,000	**4,208**	(792)	41,743
Expenditures					
Capital outlay	2,493,000	2,650,310	**1,578,073**	1,072,237	586,266
Debt service					
Bond issuance costs	-	-	**-**	-	12,645
Total expenditures	2,493,000	2,650,310	**1,578,073**	1,072,237	598,911
Revenues over (under) expenditures	(2,488,000)	(2,645,310)	**(1,573,865)**	1,071,445	(557,168)
Other Financing Sources (Uses)					
Proceeds of bonds issued	-	-	**-**	-	3,230,999
Total other financing sources (uses)	-	-	**-**	-	3,230,999
Net change in fund balance	(2,488,000)	(2,645,310)	**(1,573,865)**	1,071,445	2,673,831
Fund balance, beginning of year	2,673,831	2,673,831	**2,673,831**	-	-
Fund balance, end of year	$ 185,831	$ 28,521	**$ 1,099,966**	$ 1,071,445	$ 2,673,831

City of Las Cruces

Schedule of Revenues, Expenditures and Changes in Fund Balance —Budget and Actual

Federal Stimulus Capital Projects

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Revenues					
Intergovernmental	$ -	$ 11,378,000	**$ 57,815**	$(11,320,185)	$ -
Total revenues	-	11,378,000	**57,815**	(11,320,185)	-
Expenditures					
Capital outlay	-	11,378,000	**57,815**	11,320,185	-
Total expenditures	-	11,378,000	**57,815**	11,320,185	-
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	$ -	$ -	**$ -**	$ -	$ -

Schedules of Revenues, Expenses and Changes in Net Assets—Budget and Actual—Proprietary Funds

Enterprise Funds

- Gas
- Water
- Waste Water
- Solid Waste
- Bus Transit
- Alternative Fuel Station
- Clean Community Commission

Internal Service Funds

- Internal Services Fund
- Self-Insurance

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Gas Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Revenues					
Sales/charges	$ 31,980,628	$ 21,563,100	**$ 21,407,966**	$ (155,134)	$ 29,462,555
Provision for uncollectible accounts	(206,801)	(236,105)	**(410,953)**	(174,848)	(158,506)
Net sales/charges	31,773,827	21,326,995	**20,997,013**	(329,982)	29,304,049
Utility extension/service fee	200,000	200,000	**177,621**	(22,379)	219,094
Other	2,330,000	2,330,000	**2,705,456**	375,456	2,468,213
Total operating revenues	34,303,827	23,856,995	**23,880,090**	23,095	31,991,356
Operating Expenses					
Personnel services	3,635,828	3,592,499	**3,591,805**	694	3,166,201
Cost of gas purchased	23,473,732	13,701,732	**13,647,130**	54,602	19,721,611
Supplies	238,300	259,422	**241,782**	17,640	198,848
Utilities	38,400	38,400	**27,767**	10,633	25,517
Professional services	563,100	563,978	**444,064**	119,914	413,451
Repairs and maintenance	1,041,136	1,041,136	**909,825**	131,311	949,683
Rent	15,000	15,000	**5,696**	9,304	2,851
Depreciation and amortization	2,000,900	2,000,900	**1,877,364**	123,536	1,787,017
Payment in lieu of taxes	761,835	761,835	**550,380**	211,455	665,451
Administrative charges from other funds	526,637	526,637	**526,637**	-	512,566
Customer service	3,816,254	3,784,463	**3,017,541**	766,922	2,778,889
Insurance	151,060	151,060	**151,060**	-	151,060
Other	102,600	80,600	**45,536**	35,064	85,324
Total operating expenses	36,364,782	26,517,662	**25,036,587**	1,481,075	30,458,469
Operating income (loss)	(2,060,955)	(2,660,667)	**(1,156,497)**	1,504,170	1,532,887
Nonoperating Revenues (Expenses)					
Gain (loss) on sale of capital assets	-	-	**9,119**	9,119	13,500
Investment income	416,920	416,920	**281,364**	(135,556)	431,004
Grants and contributions	120,000	120,000	**333,176**	213,176	334,638
Interest expense	(32,000)	(32,000)	**(26,118)**	5,882	(25,845)
Total nonoperating revenue (expense)	504,920	504,920	**597,541**	92,621	753,297
Income (loss) before transfers	(1,556,035)	(2,155,747)	**(558,956)**	1,596,791	2,286,184
Transfers out	(54,400)	(54,400)	**(54,400)**	-	(54,400)
Change in fund net assets	(1,610,435)	(2,210,147)	**(613,356)**	1,596,791	2,231,784
Fund net assets, beginning of year	39,909,331	39,909,331	**39,909,331**	-	37,677,547
Fund net assets, end of year	$ 38,298,896	$ 37,699,184	**$ 39,295,975**	$ 1,596,791	$ 39,909,331

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Water Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Revenues					
Sales/charges	$ 13,594,907	$ 13,594,907	**$ 12,728,241**	$ (866,666)	$ 13,552,263
Provision for uncollectible accounts	(83,628)	(83,628)	**(166,157)**	(82,529)	(64,669)
Net sales/charges	13,511,279	13,511,279	**12,562,084**	(949,195)	13,487,594
Utility extension/service fee	50,000	50,000	**104,796**	54,796	73,428
Rentals	12,495	12,495	**12,495**	-	12,495
Other	160,325	160,325	**502,153**	341,828	367,377
Total operating revenues	13,734,099	13,734,099	**13,181,528**	(552,571)	13,940,894
Operating Expenses					
Personnel services	2,536,731	2,536,731	**2,491,493**	45,238	2,131,573
Supplies	553,384	640,367	**442,910**	197,457	402,170
Utilities	1,846,550	1,846,550	**1,784,093**	62,457	1,532,026
Professional services	2,696,584	2,761,940	**1,884,837**	877,103	1,578,115
Repairs and maintenance	825,581	831,275	**990,493**	(159,218)	1,290,099
Rent	37,000	36,506	**25,825**	10,681	19,240
Depreciation and amortization	2,702,600	2,702,600	**2,018,618**	683,982	1,836,529
Payment in lieu of taxes	430,973	430,973	**424,454**	6,519	328,664
Administrative charges from other funds	532,129	532,129	**532,129**	-	518,058
Customer service	2,236,353	2,278,560	**1,757,602**	520,958	1,830,909
Insurance	88,235	88,235	**88,235**	-	88,235
Other	167,200	339,799	**110,549**	229,250	86,592
Total operating expenses	14,653,320	15,025,665	**12,551,238**	2,474,427	11,642,210
Operating income	(919,221)	(1,291,566)	**630,290**	1,921,856	2,298,684
Nonoperating Revenues (Expenses)					
Gain (loss) on sale of capital assets	-	-	**8,488**	8,488	4,300
Investment income	913,862	921,211	**467,082**	(454,129)	1,279,651
Grants and contributions	1,930,490	1,930,490	**1,967,973**	37,483	1,262,860
Interest expense	(1,938,194)	(2,059,034)	**(2,131,025)**	(71,991)	(1,882,030)
Total nonoperating revenue (expense)	906,158	792,667	**312,518**	(480,149)	664,781
Income (loss) before transfers	(13,063)	(498,899)	**942,808**	1,441,707	2,963,465
Transfers in	-	420,582	**420,582**	-	1,261,506
Transfers out	-	(471,053)	**(672,793)**	(201,740)	-
Transfers, net	-	(50,471)	**(252,211)**	(201,740)	1,261,506
Change in fund net assets	(13,063)	(549,370)	**690,597**	1,239,967	4,224,971
Fund net assets, beginning of year	69,849,033	69,849,033	**69,849,033**	-	65,624,062
Fund net assets, end of year	$ 69,835,970	$ 69,299,663	**$ 70,539,630**	$ 1,239,967	$ 69,849,033

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Waste Water Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Revenues					
Sales/charges	$ 10,796,911	$ 10,796,911	**$ 10,642,521**	$ (154,390)	$ 10,668,055
Provision for uncollectible accounts	(71,077)	(71,077)	**(147,813)**	(76,736)	(54,570)
Net sales/charges	10,725,834	10,725,834	**10,494,708**	(231,126)	10,613,485
Line extension/service fee	-	-	**-**	-	34,238
Other	75,000	75,000	**298,217**	223,217	262,657
Total operating revenues	10,800,834	10,800,834	**10,792,925**	(7,909)	10,910,380
Operating Expenses					
Personnel services	2,585,805	2,585,805	**2,564,807**	20,998	2,323,794
Supplies	826,000	834,150	**608,064**	226,086	609,954
Utilities	783,100	767,600	**746,673**	20,927	563,156
Professional services	970,933	966,383	**711,625**	254,758	954,988
Repairs and maintenance	703,817	711,317	**552,259**	159,058	550,069
Rent	24,250	28,650	**11,725**	16,925	14,211
Depreciation and amortization	3,158,000	3,317,506	**2,430,031**	887,475	2,085,160
Payment in lieu of taxes	390,899	390,899	**390,091**	808	305,767
Administrative charges from other funds	505,032	505,032	**505,032**	-	491,900
Customer service	1,065,911	1,047,424	**723,253**	324,171	772,933
Insurance	50,420	50,420	**50,420**	-	50,420
Other	17,100	17,100	**9,338**	7,762	11,052
Total operating expenses	11,081,267	11,222,286	**9,303,318**	1,918,968	8,733,404
Operating income	(280,433)	(421,452)	**1,489,607**	1,911,059	2,176,976
Nonoperating Revenues (Expenses)					
Gain on sale of capital assets	-	168,199	**-**	(168,199)	-
Investment income (loss)	971,181	971,181	**525,132**	(446,049)	1,412,462
Grants and contributions	1,994,437	2,151,778	**2,382,453**	230,675	1,926,330
Interest expense	(1,457,884)	(1,457,884)	**(1,474,886)**	(17,002)	(1,466,286)
Total nonoperating revenue (expense)	1,507,734	1,833,274	**1,432,699**	(400,575)	1,872,506
Income (loss) before transfers	1,227,301	1,411,822	**2,922,306**	1,510,484	4,049,482
Transfers in	443,620	443,620	**1,116,360**	672,740	335,024
Transfers out	-	1,552,828	**(420,582)**	(1,973,410)	-
Transfers, net	443,620	1,996,448	**695,778**	(1,300,670)	335,024
Change in fund net assets	1,670,921	3,408,270	**3,618,084**	209,814	4,384,506
Fund net assets, beginning of year	72,846,072	72,846,072	**72,846,072**	-	68,461,566
Fund net assets, end of year	$ 74,516,993	$ 76,254,342	**$ 76,464,156**	$ 209,814	$ 72,846,072

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Solid Waste Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Revenues					
Sales/charges	$ 10,584,030	$ 10,584,030	**$ 10,386,120**	$ (197,910)	$ 10,226,565
Provision for uncollectible accounts	(76,306)	(76,306)	**(153,368)**	(77,062)	(58,605)
Net sales/charges	10,507,724	10,507,724	**10,232,752**	(274,972)	10,167,960
Rentals	-	-	**11,981**	11,981	12,935
Other	-	-	**22,495**	22,495	13,142
Total operating revenues	10,507,724	10,507,724	**10,267,228**	(240,496)	10,194,037
Operating Expenses					
Personnel services	2,747,824	2,819,271	**2,715,998**	103,273	2,430,154
Supplies	460,100	442,877	**382,009**	60,868	522,450
Utilities	44,150	45,150	**25,075**	20,075	28,058
Professional services	4,350,250	5,227,987	**2,659,583**	2,568,404	2,664,685
Repairs and maintenance	1,025,251	1,455,251	**1,366,404**	88,847	1,597,101
Rent	124,950	124,950	**52,950**	72,000	65,884
Depreciation and amortization	668,800	687,455	**668,866**	18,589	652,973
Payment in lieu of taxes	231,426	231,426	**231,636**	(210)	206,631
Administrative charges from other funds	220,211	220,211	**220,211**	-	214,583
Customer service	1,892,921	1,860,963	**1,489,943**	371,020	1,466,914
Accrued post closure costs	-	-	**477,713**	(477,713)	932,700
Insurance	103,605	103,605	**103,605**	-	103,601
Other	9,900	9,900	**8,743**	1,157	6,088
Total operating expenses	11,879,388	13,229,046	**10,402,736**	2,826,310	10,891,822
Operating income	(1,371,664)	(2,721,322)	**(135,508)**	2,585,814	(697,785)
Nonoperating Revenues (Expenses)					
Gain (loss) on sale of capital assets	-	-	**16,875**	16,875	22,422
Investment income	221,299	221,299	**167,968**	(53,331)	177,858
Interest expense	(123,285)	(40,085)	**(125,394)**	(85,309)	(47,595)
Total nonoperating revenue (expense)	98,014	181,214	**59,449**	(121,765)	152,685
Income before transfers	(1,273,650)	(2,540,108)	**(76,059)**	2,464,049	(545,100)
Transfers in	1,062,000	1,000,000	**1,000,000**	-	-
Transfers, net	1,062,000	1,000,000	**1,000,000**	-	-
Change in fund net assets	(211,650)	(1,540,108)	**923,941**	2,464,049	(545,100)
Fund net assets, beginning of year	6,422,915	6,422,915	**6,422,915**	-	6,968,015
Fund net assets, end of year	$ 6,211,265	$ 4,882,807	**$ 7,346,856**	$ 2,464,049	$ 6,422,915

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Bus Transit Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Revenues					
Sales	$ 306,686	$ 448,097	**$ 402,715**	$ (45,382)	$ 320,741
Other	1,000	1,000	**17,729**	16,729	4,125
Total operating revenues	307,686	449,097	**420,444**	(28,653)	324,866
Operating Expenses					
Personnel services	2,745,678	2,756,964	**2,689,760**	67,204	2,550,999
Supplies	157,506	120,112	**87,241**	32,871	129,326
Utilities	32,600	29,840	**27,663**	2,177	28,632
Professional services	139,762	115,239	**95,244**	19,995	100,353
Motor pool charges	449,863	475,863	**433,815**	42,048	375,951
Motor fuel	231,808	307,790	**259,245**	48,545	302,234
Repairs and maintenance	177,288	155,242	**117,886**	37,356	146,954
Depreciation and amortization	382,130	365,190	**432,085**	(66,895)	381,529
Insurance	23,300	23,300	**23,300**	-	27,720
Other	24,300	5,100	**5,000**	100	323
Total operating expenses	4,364,235	4,354,640	**4,171,239**	183,401	4,044,021
Operating income	(4,056,549)	(3,905,543)	**(3,750,795)**	154,748	(3,719,155)
Nonoperating Revenues (Expenses)					
Operating grants and contributions	3,846,430	4,773,537	**2,789,487**	(1,984,050)	1,306,657
Total nonoperating revenue (expense)	3,846,430	4,773,537	**2,789,487**	(1,984,050)	1,306,657
Income (loss) before transfers	(210,119)	867,994	**(961,308)**	(1,829,302)	(2,412,498)
Transfers in	2,376,752	2,575,752	**2,575,752**	-	2,393,552
Transfers out	(15,500)	(15,500)	**(15,500)**	-	(15,500)
Transfers, net	2,361,252	2,560,252	**2,560,252**	-	2,378,052
Change in fund net assets	2,151,133	3,428,246	**1,598,944**	(1,829,302)	(34,446)
Fund net assets, beginning of year	2,714,967	2,714,967	**2,714,967**	-	2,749,413
Fund net assets, end of year	$ 4,866,100	$ 6,143,213	**$ 4,313,911**	$ (1,829,302)	$ 2,714,967

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Alternative Fuel Station Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Expenses					
Depreciation and amortization	$ 28,981	$ 28,981	**$ 28,981**	$ -	$ 28,981
Total operating expenses	28,981	28,981	**28,981**	-	28,981
Change in fund net assets	(28,981)	(28,981)	**(28,981)**	-	(28,981)
Fund net assets, beginning of year	232,107	232,107	**232,107**	-	261,088
Fund net assets, end of year	$ 203,126	$ 203,126	**$ 203,126**	$ -	$ 232,107

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Clean Community Commission Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Revenues					
Other	$ -	$ -	**$ -**	$ -	$ 2
Total operating revenues	-	-	**-**	-	2
Operating Expenses					
Supplies	1,000	1,000	**-**	1,000	375
Utilities	14,400	14,400	**12,418**	1,982	10,408
Special professional services	39,000	39,000	**27,500**	11,500	29,625
Depreciation and amortization	37,400	37,400	**37,385**	15	48,367
Total operating expenses	91,800	91,800	**77,303**	14,497	88,775
Income (loss) before transfers	(91,800)	(91,800)	**(77,303)**	14,497	(88,773)
Transfers in	54,400	54,400	**54,400**	-	54,400
Change in fund net assets	(37,400)	(37,400)	**(22,903)**	14,497	(34,373)
Fund net assets, beginning of year	70,165	70,165	**70,165**	-	104,538
Fund net assets, end of year	$ 32,765	$ 32,765	**$ 47,262**	$ 14,497	$ 70,165

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Internal Services Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Revenues					
Motor pool charges	$ 10,065,935	$ 11,206,865	**$ 9,937,973**	$ (1,268,892)	$ 10,377,344
Rental charges and other	105,488	105,488	**94,411**	(11,077)	224,534
Total operating revenues	10,171,423	11,312,353	**10,032,384**	(1,279,969)	10,601,878
Operating Expenses					
Personnel services	3,612,890	3,608,862	**3,359,086**	249,776	3,325,155
Cost of goods sold	2,250,000	2,170,300	**2,096,519**	73,781	2,622,343
Supplies	2,569,255	4,121,305	**3,076,567**	1,044,738	2,784,742
Utilities	359,564	384,184	**346,055**	38,129	267,643
Professional services	320,422	274,672	**168,327**	106,345	131,818
Motor pool charges	16,500	28,650	**22,007**	6,643	-
Repairs and maintenance	733,759	713,549	**603,441**	110,108	712,400
Rent	263,744	244,168	**204,666**	39,502	198,174
Insurance	126,363	119,873	**119,873**	-	142,372
Depreciation	424,400	559,389	**573,847**	(14,458)	496,823
Other	117,724	88,149	**24,627**	63,522	34,694
Total operating expenses	10,794,621	12,313,101	**10,595,015**	1,718,086	10,716,164
Operating income (loss)	(623,198)	(1,000,748)	**(562,631)**	438,117	(114,286)
Nonoperating Revenue (Expense)					
Investment income (loss)	40,000	40,000	**23,705**	(16,295)	51,817
Total nonoperating revenue (expense)	40,000	40,000	**23,705**	(16,295)	51,817
Income before transfers	(583,198)	(960,748)	**(538,926)**	421,822	(62,469)
Transfers in	185,027	185,027	**185,027**	-	50,000
Transfers out	(39,438)	(3,978)	**(3,978)**	-	(3,978)
Transfers, net	145,589	181,049	**181,049**	-	46,022
Change in fund net assets	(437,609)	(779,699)	**(357,877)**	421,822	(16,447)
Fund net assets, beginning of year	3,621,797	3,621,797	**3,621,797**	-	3,638,244
Fund net assets, end of year	$ 3,184,188	$ 2,842,098	**$ 3,263,920**	$ 421,822	$ 3,621,797

City of Las Cruces

Schedule of Revenues, Expenses and Changes in Fund Net Assets Budget and Actual

Self-Insurance Fund

For the Year Ended June 30, 2009

	2009				2008
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	**Actual**	(Negative)	Actual
Operating Revenues					
Rental charges and other	$ 536,493	$ 536,493	**$ 687,131**	$ 150,638	$ 635,790
Charges for insurance	2,175,994	3,108,742	**3,106,599**	(2,143)	2,262,939
Total operating revenues	2,712,487	3,645,235	**3,793,730**	148,495	2,898,729
Operating Expenses					
Personnel services	164,360	164,360	**171,773**	(7,413)	142,625
Supplies	4,900	6,200	**4,264**	1,936	7,378
Utilities	-	-	**-**	-	-
Professional services	389,200	522,900	**496,901**	25,999	174,522
Depreciation	-	-	**1,107**	(1,107)	1,107
Other	6,000	6,000	**6,301**	(301)	12,025
Claims and judgments	3,041,248	3,146,284	**3,082,250**	64,034	2,836,846
Total operating expenses	3,605,708	3,845,744	**3,762,596**	83,148	3,174,503
Operating income (loss)	(893,221)	(200,509)	**31,134**	231,643	(275,774)
Nonoperating Revenue (Expense)					
Investment income	109,500	108,800	**241,371**	132,571	317,406
Total nonoperating revenue (expense)	109,500	108,800	**241,371**	132,571	317,406
Income before transfers	(783,721)	(91,709)	**272,505**	364,214	41,632
Transfers in	483,253	524,525	**524,525**	-	573,421
Transfers out	-	-	**-**	-	(239,305)
Transfers, net	483,253	524,525	**524,525**	-	334,116
Change in fund net assets	(300,468)	432,816	**797,030**	364,214	375,748
Fund net assets, beginning of year	2,309,050	2,309,050	**2,309,050**	-	1,933,302
Fund net assets, end of year	$ 2,008,582	$ 2,741,866	**$ 3,106,080**	$ 364,214	$ 2,309,050

City of Las Cruces
Schedule of Insurance in Force
June 30, 2009

Insurer	Deductible	Amount of Coverage	Risks Covered
ACE	$ 1,000	$1,000,000 max any one loss	Fine Arts Policy, museum collections and temporary loans
Travelers	10,000	various $50,000,000 per occurrence	Property, contractor's equipment, differences in conditions
Zurich	5,000	$1,000,000	Pollution liability environmental impairment. underground storage tank
Great American	5,000	$3,050,000	Fire trucks
Zurich	10,000	$25,000 per occurrence	Boiler and machinery
ACE Property & Casualty	-	$10,000,000	Airport liability
Safety National	375,000	$375,001-$1,000,000 Statutory liability in excess-per occurrence	Excess workers' compensation liability
City of Las Cruces	N/A	Actual expense up to maximum allowable under State Tort Claims Act	Comprehensive automobile liability, general liability, defense of civil rights litigation, foreign jurisdiction coverage
National Union	50,000	$3,000,000	Employee dishonesty, forgery, theft, robbery
Quanta	-	$2,000,000 umbrella	Excess crime

The insurance in force covers all City of Las Cruces employees, boards, council members and mayor.

Ordinance No. 479 Section 24 requires inclusion of this schedule in the financial statements.

City of Las Cruces
Schedule of Pledged Collateral
June 30, 2009

Deposits

Institution/Security

No collateral was pledged as of June 30, 2009.

Summary of Insurance Collateralization

Wells Fargo Bank	Interest Bearing Accounts	Non-interest Bearing Accounts*	Total
Ending bank balance	$ 117,465	$ 258,301	$ 375,766
Less: FDIC insurance coverage	(250,000)	(258,301)	(508,301)
Excess of insurance coverage over deposits	$ (132,535)	$ -	$ (132,535)

Repurchase Agreements

Institution/Security	Safe Keeping Location	Market Value	Margin	Margin Amount
J.P. Morgan Chase Bank, N.A.	Wells Fargo Bank, N.A.			
FNCL MBS 5.50 11/1/36 3141OGNL3		$ 8,091	105%	$ 7,706
FNCT MBS 5.50 1/1/24 3142CTF9 3142CTF9		19,541	105%	18,610
FHLB AGY 5.38 8/15/24 3133X8EW8		52,375	105%	49,881
FHLM AGR 4.25 4/2/24 3128X8UB6		868,914	105%	827,537
				903,734
Investment balance of repurchase agreement and related accrued interest				881,985
Pledged collateral in excess of requirement				$ 21,749

* On October 14, 2008, the FDIC announced the Temporary Liquidity Guarantee Program. The program provides full deposit insurance coverage for non-interest bearing deposit transaction accounts in FDIC-insured institutions, regardless of the amount.

City of Las Cruces
Schedule of Deposit Accounts and Investments
June 30, 2009

Account	Type of Account	Pooled Cash & Investments	Other Cash & Investments	Total Reconciled Balance	On Deposit 6/30/2009
Deposit accounts					
Wells Fargo Bank					
Community Development	Checking	$ -	$ 96,440	$ 96,440	$ 199,100
Community Development Home Rehab	Savings	-	20,717	20,717	20,716
Community Development Home Program	Savings	-	1,366	1,366	1,366
Metro Narcotics Agency	Savings	-	95,383	95,383	95,383
Treasury Fund - Operating	Checking	(3,468,113)	-	(3,468,113)	24,076
Payroll Direct Deposit Account	Checking	(57,135)	-	(57,135)	-
On Demand	Checking	30,562	-	30,562	35,125
Rio Grande Natural Gas Assoc Revenue	Checking	(310,813)	-	(310,813)	-
Depository	Checking	-	-	-	-
Total deposit accounts		(3,805,499)	213,906	(3,591,593)	$ 375,766
Investments					
Wells Fargo Bank					
Investment Custody Account	Investment	55,604	4,053,912	4,109,516	
WF Treas Plus MM Fund - Sweep Acct	Sweep	4,005,243	-	4,005,243	
Wells Capital Management					
CLC Health Liquidity Management	Investment	-	11,208,772	11,208,772	
CLC WWR 2006 Bond Projects	Investment	-	2,390,121	2,390,121	
CLC JU Bonds Debt Svc Reserve	Investment	-	328,375	328,375	
CLC WW 2006 Bond Rehab	Investment	-	535,371	535,371	
CLC WW 2006 Bond DS Reserve	Investment	-	1,252,774	1,252,774	
CLC Liquidity Management Agency	Investment	97,328,966	-	97,328,966	
Wells Corporate Trust Services					
Wells Fargo Brokerage Services, LLC					
City of Las Cruces	Brokerage	6,372,223	-	6,372,223	
Bank of Albuquerque					
NMFA Sub PPRF 07A LC St Res	Trust	-	186,626	186,626	
NMFA Sub PPRF 2007A LC Res	Trust	-	911,049	911,049	
NMFA 68TH 2007E C/LC RESV	Trust	-	1,862,570	1,862,570	
NMFA 69TH 2008A C/LC ST RESV	Trust	-	359,194	359,194	
NMFA 69TH 2008A C/LC FR RESV	Trust	-	89,708	89,708	
NMFA 69th 2008A LC Eqp Res	Trust	-	33,641	33,641	
NMFA 71st Supp 2008c C/LC Res	Trust	-	456,628	456,628	
NMFA 68th 2007E C/LC PRG	Trust	-	25,199,028	25,199,028	
NMFA 71st Supp 08c C/L PROG	Trust	-	717	717	
NMFA Sub PPRF 2007A LC Prg	Trust	-	3,265,676	3,265,676	
NMFA 69TH 2008A C/LC ST PROG	Trust	-	1,849,418	1,849,418	
NMFA 69TH 2008A C/LC FIRE PR	Trust	-	822,108	822,108	
NMFA 69th 2008A C/LC Eqp Prg	Trust	-	187,585	187,585	
NMFA SUB LIEN 07C/LC TNK P	Trust	-	1,964,409	1,964,409	
NMFA 69TH 2008A C/LC WTR PRG	Trust	-	8,072,053	8,072,053	
NMFA 58th Supp 2004A LC Resv	Trust	-	22,234	22,234	
NMFA Sub Lien 07C Las Cruces Tnk Rs	Trust	-	207,228	207,228	
NMFA DDCR Dtd 7/28/06 CLC R	Trust	-	18,562	18,562	
NMFA 60th 2008A C/Las Cruces Wt Resv	Trust	-	1,248,995	1,248,995	
NMFA 65th Supp 2005A LC Prg	Trust	-	36,724	36,724	
NMFA SUB LIEN 07C LC PLNT PG	Trust	-	3,128,591	3,128,591	
NMFA 69TH 2008A C/LC WTR#2 P	Trust	-	1,446,408	1,446,408	
NMFA 64th Supp 04C LC DSR	Trust	-	30,239	30,239	
NMFA 65th Supp 2005A LC Res	Trust	-	19,723	19,723	
NMFA Sub Lien 07C Las Cruces Plnt Rs	Trust	-	611,388	611,388	
NMFA 69th Supp '08A Las Cruces Wtr R	Trust	-	314,162	314,162	
NMFA SUB LIEN 07C C/LC REC P	Trust	-	1,029,282	1,029,282	
NMFA Sub Lien 07C C/Las Cruces Resr	Trust	-	282,139	282,139	

City of Las Cruces
Schedule of Deposit Accounts and Investments — continued
June 30, 2009

Account	Type of Account	Pooled Cash & Investments	Other Cash & Investments	Total Reconciled Balance
JP Morgan Chase				
City of Las Cruces Debt Svc Reserve	Repo Agrmt	-	878,450	878,450
State Treasurer New Mexigrow LGIP				
GRT Bonds 2005 City of Hall	Investment	-	655,607	655,607
GRT Bonds 2005 Public Improvemts	Investment	-	453,339	453,339
NMFA 2009 Parking Structure	Investment	-	4,183,981	4,183,981
NMFA 2008 Flood Control Project	Investment	-	2,450,421	2,450,421
Utility Bond Projects 2005	Investment	-	2,728,072	2,728,072
NMFA 2008 Vehicle Maintenance Facility	Investment	-	402,620	402,620
Pooled Investments	Investment	2,957,100	-	2,957,100
NM State Investment Council				
Large Cap Active Equity Pool	Investment	-	3,326,383	3,326,383
Large Cap Index Equity Pool	Investment	-	1,598,803	1,598,803
Non-U.S. Developed Equity Pool	Investment	-	1,370,626	1,370,626
Mid/Small Cap Equity Pool	Investment	-	2,753,707	2,753,707
Total investments		110,719,136	94,227,419	204,946,555
Total deposits and investment		106,913,637	94,441,325	201,354,962
Other cash				
Petty cash and change funds	Cash	-	7,635	7,635
New Mexico Finance Authority				
2007 C PPRF-CLC	Debt Service	-	3,089	3,089
2007 C PPRF-CLC	Debt Service	-	3,052	3,052
2007 C PPRF-CLC	Debt Service	-	9,003	9,003
2007 E PPRF-CLC	Debt Service	-	51	51
2008 A PPRF-CLC	Debt Service	-	2	2
2008 A PPRF- CLC	Debt Service	-	4	4
2008 A PPRF- CLC	Debt Service	-	33	33
2008 A PPRF- CLC	Debt Service	-	18,382	18,382
2008 A PPRF- CLC	Debt Service	-	4,624	4,624
2008 C C/LC Res	Debt Service	-	10	10
2004A PPRF - Las Cruces	Debt Service	-	330	330
2004C PPRF - Las Cruces	Debt Service	-	447	447
2005A PPRF - Las Cruces	Debt Service	-	292	292
DL - City of Las Cruces	Debt Service	-	274	274
2007A PPRF - CLC	Debt Service	-	18	18
2007A PPRF - CLC	Debt Service	-	4	4
2007A PPRF - CLC	Debt Service	-	38	38
2008 C C/LC Res	Debt Service	-	3	3
Accrued interest receivable				
Accrued Interest - Other Pooled Investments	Accrued int	257	-	257
Wells Capital Management - Pool	Accrued int	313,305	-	313,305
Total cash and investments		$ 107,227,199	$ 94,488,616	$ 201,715,815

City of Las Cruces
Statistical Section Table of Contents
June 30, 2009

This part of the City of Las Cruces' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Effective January 1, 2006, the City adopted the Governmental Accounting Standards Board Statement No. 44, *Economic Condition Reportin*g: *The Statistical Section, An Amendment of NCGA Statement 1*. GASB 44 provides the requirements for the schedules contained in this section of the City's CAFR.

Content

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the sales tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

City of Las Cruces
Net Assets by Category (in 000's)
Last Seven Years
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities								
Invested in capital assets, net of related debt	$ 128,924	$ 133,022	$ 139,710	$ 149,395	$ 131,645	$ 140,890	$ 146,327	$ 184,959
Restricted	21,629	22,263	20,820	19,752	17,301	34,371	32,766	32,377
Unrestricted	26,910	31,278	50,714	63,166	103,080	103,926	126,919	99,059
Subtotal governmental activities net assets	177,463	186,563	211,244	232,313	252,026	279,187	306,012	316,395
Business-type activities								
Invested in capital assets, net of related debt	104,070	99,468	99,149	104,896	106,615	105,556	103,498	125,238
Restricted	5,333	4,814	-	13,879	20,976	34,894	49,377	29,965
Unrestricted	22,201	31,764	42,854	35,901	40,051	43,678	41,540	45,432
Subtotal business-type activities net assets	131,604	136,046	142,003	154,676	167,642	184,128	194,415	200,635
Primary government								
Invested in capital assets, net of related debt	232,994	232,490	238,859	254,291	238,260	246,446	249,825	310,197
Restricted	26,962	27,077	20,820	33,631	38,277	69,265	82,143	62,342
Unrestricted	49,111	63,042	93,568	99,067	143,131	147,604	168,459	144,491
Total primary government net assets	$ 309,067	$ 322,609	$ 353,247	$ 386,989	$ 419,668	$ 463,315	$ 500,427	$ 517,030

Note:
*The requirement for statistical data is ten years, which begins with the GASB 34 implementation in 2002. Data from 2002 to 2009 is shown. Data for other years is not available at this time.

City of Las Cruces
Changes in Net Assets (in 000's)
Last Seven Years
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental activities								
General government	$ 12,242	$ 12,948	$ 14,953	$ 17,433	$ 16,800	$ 25,894	$ 16,560	$ 30,225
Facilities	6,418	6,953	7,107	7,948	9,018	9,648	9,857	9,518
Police	16,093	16,745	17,666	19,474	21,822	21,426	23,814	26,944
Fire	7,646	7,810	7,653	8,464	9,288	10,346	11,290	10,760
Community development	1,744	3,903	4,728	4,653	5,123	4,641	5,047	4,574
Public services	8,597	8,862	9,201	9,741	10,889	11,774	12,525	11,524
Public works	12,900	13,017	13,888	14,334	15,604	16,756	19,728	11,083
Interest on long-term debt	1,755	2,015	2,166	1,919	2,726	3,148	4,003	4,307
Subtotal governmental activities expenses	67,395	72,253	77,362	83,966	91,271	103,633	102,824	108,935
Business-type activities								
Gas	12,782	17,986	22,414	22,934	30,367	29,976	30,478	25,096
Water	8,522	6,398	9,549	8,621	10,655	12,219	11,679	15,459
Waste water	6,706	6,260	7,506	7,697	8,362	8,514	8,767	10,878
Solid waste	6,887	9,124	8,403	8,163	9,335	9,172	10,905	10,057
Other	2,361	2,435	2,492	3,059	3,419	3,801	4,185	4,275
Interest on long-term debt	1,853	1,920	1,665	1,709	1,965	2,626	3,422	-
Subtotal business-type activities expenses	39,111	44,123	52,029	52,183	64,103	66,308	69,437	65,765
Total primary government expenses	106,506	116,376	129,391	136,149	155,374	169,941	172,261	174,700
Program Revenues								
Governmental activities								
Charges for services								
General government	105	95	99	108	5,291	5,038	4,676	3,184
Facilities	361	172	173	44	114	396	-	340
Police	115	104	63	169	2,234	2,833	2,041	4,639
Fire	-	-	-	-	-	61	161	-
Community development	3	5	8	-	3,662	1,607	3,644	2,618
Public services	452	531	351	313	1,404	4,879	3,942	1,920
Public works	91	134	235	287	698	2,910	2,249	1,986
Operating grants and contributions								
General government	17	1,010	733	926	1,420	490	540	29
Facilities	58	-	-	-	-	-	-	-
Police	68	1,517	1,061	996	1,019	688	1,669	955
Fire	114	251	328	357	349	442	440	381
Community development	1,468	2,311	2,977	1,797	2,727	1,896	2,410	1,369
Public services	2,062	942	1,425	1,497	1,082	1,148	1,262	1,221
Public works	-	27	21	73	-	554	11	(23)
Capital grants and contributions								
General government	6	-	-	-	1,236	3,344	2,531	3,350
Facilities	1,210	-	-	-	-	-	-	-
Police	68	-	-	-	-	-	-	-
Fire	17	-	-	-	-	-	-	-
Community development	503	-	-	1,718	-	134	-	-
Public services	131	-	-	-	-	-	-	-
Public works	2,079	4,074	1,650	3,868	4,673	11,832	11,508	11,515
Subtotal governmental activities revenues	8,928	11,173	9,124	12,153	25,909	38,252	37,084	33,484

City of Las Cruces
Changes in Net Assets (in 000's) — continued
Last Seven Years
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Program Revenues - continued								
Business-type activities								
Charges for services								
Gas	12,565	17,342	22,580	24,019	30,498	31,614	31,991	23,880
Water	10,354	11,302	13,721	13,289	16,235	15,140	13,941	13,182
Waste water	6,849	7,518	8,661	9,862	11,829	12,070	10,910	10,793
Solid waste	5,501	6,066	7,649	8,532	9,854	10,155	10,194	9,710
Other	226	221	286	225	233	263	325	420
Operating grants and contributions								
Gas	128	114	175	200	-	-	-	-
Water	396	547	608	891	-	-	-	-
Waste water	464	557	408	938	-	-	-	-
Solid waste	-	-	-	-	-	-	-	-
Other	911	735	1,297	2,984	1,048	-	1,188	2,789
Capital grants and contributions								
Gas	-	-	-	-	46	342	335	333
Water	-	-	-	-	1,569	1,398	1,263	1,968
Waste water	-	-	-	-	307	2,141	1,926	2,383
Solid waste	-	-	-	-	-	-	-	-
Other	-	-	-	-	427	1,141	118	-
Subtotal business-type activities revenues	37,394	44,402	55,385	60,940	72,046	74,264	72,191	65,458
Total primary government revenues	46,322	55,575	64,509	73,093	97,955	112,516	109,275	98,942
Net (Expense)/Revenue								
Governmental activities	(58,467)	(61,079)	(68,237)	(71,814)	(65,362)	(65,381)	(65,740)	(75,451)
Business-type activities	(1,717)	279	3,357	8,758	7,943	7,957	2,755	(307)
Total primary government net expense	(60,184)	(60,800)	(64,880)	(63,056)	(57,419)	(57,424)	(62,984)	(75,758)
General Revenues and Other Changes in Net Assets								
Governmental activities								
Taxes								
Gross receipts	44,941	48,087	54,312	58,946	66,618	72,887	77,080	73,506
Property	5,783	6,786	7,234	7,535	8,483	9,355	10,891	12,168
Franchise	2,230	2,459	2,114	2,339	2,609	2,999	2,985	2,699
Investment income	1,264	1,448	794	1,857	3,881	5,902	3,842	(1,720)
Hospital net assets received	-	-	18,025	3,760	3,308	-	-	-
Telshor Facility income	-	-	-	-	-	2,973	267	278
Other								
Donated capital assets	-	-	-	8,253	-	-	-	-
Licenses and permits	-	-	-	3,194	-	-	-	-
Fees, fines, franchise fees	-	-	-	4,363	-	-	-	-
Other	9,971	13,784	12,946	5,403	3,335	2,456	2,835	3,091
Gain (loss) on disposal of fixed assets/sale of investments	(2)	5	-	66	-	-	-	-
Transfers	3,201	(2,389)	(2,507)	(2,834)	(3,158)	(4,434)	(4,083)	(4,232)
Total governmental activities	67,388	70,180	92,918	92,882	85,075	92,138	93,816	85,790
Business-type activities								
Investment income	1,415	1,295	35	1,095	1,857	3,855	3,408	1,597
Other	-	371	-	-	8	239	40	698
Gain (loss) on disposal of fixed assets/sale of investments	67	109	58	(13)	-	-	-	-
Transfers	(3,201)	2,389	2,507	2,834	3,158	4,434	4,083	4,232
Total business-type activities	(1,719)	4,164	2,599	3,916	5,023	8,528	7,532	6,527
Total primary government	65,669	74,344	95,517	96,798	90,098	100,665	101,348	92,317
Change in Net Assets								
Governmental activities	8,920	9,101	24,681	21,069	19,713	26,756	28,076	10,339
Business-type activities	(3,435)	4,443	5,956	12,674	12,966	16,486	10,287	6,220
Total primary government	$ 5,485	$ 13,544	$ 30,637	$ 33,743	$ 32,679	$ 43,242	$ 38,363	$ 16,559

Note:
*The requirement for statistical data is ten years, which begins with the GASB 34 implementation in 2002. Data from 2002 to 2009 is shown. Data for other years is not available at this time.

City of Las Cruces
Fund Balances – Governmental Funds
Last Ten Years
(Unaudited)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	$ -	$ 451,875	$ 809,105	$ 733,540	$ 657,464	$ 629,171	$ 717,666	$ 732,996	$ 972,057	$ 933,966
Unreserved	240,886	4,320,309	12,919,940	17,719,578	17,836,642	22,035,220	29,433,947	35,645,774	36,250,120	31,095,824
General fund subtotal	240,886	4,772,184	13,729,045	18,453,118	18,494,106	22,664,391	30,151,613	36,378,770	37,222,177	32,029,790
All Other Governmental Funds										
Reserved	-	3,771,793	-	-	12,100,000	7,903,853	25,493,110	24,829,639	23,899,960	-
Unreserved, reported in										
Special revenue funds	3,469,384	4,496,396	5,012,957	5,083,027	24,136,265	26,338,605	8,101,600	9,952,018	10,002,577	30,359,708
Capital projects fund	12,427,687	10,406,393	9,242,485	16,783,526	15,512,939	14,289,268	45,701,136	52,354,759	73,463,705	49,544,927
Debt service funds	7,269,220	7,353,325	6,896,116	3,025,527	3,275,033	3,450,270	3,117,631	3,653,390	6,865,872	8,030,639
Other governmental funds subtotal	23,166,291	26,027,907	21,151,558	24,892,080	55,024,237	51,981,996	82,413,477	90,789,806	114,232,114	87,935,274
	$ 23,407,177	$ 30,800,091	$ 34,880,603	$ 43,345,198	$ 73,518,343	$ 74,646,387	$ 112,565,090	$ 127,168,576	$ 151,454,291	$ 119,965,064

Notes:

* The substantial increase in governmental fund balances from FY03 to FY04 was primarily due to the 40-year lease of the Telshor Facility. The net hospital assets recognized by the City in FY04 was $30,124,793.

* The substantial increase from FY05 to FY06 was primarily due to the issue of $33,000,000 in sales tax bonds for a new City Hall and other public improvements.

City of Las Cruces
Changes in Fund Balances – Governmental Funds
Last Ten Years
(Unaudited)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes	$ 48,167,407	$ 49,371,659	$ 52,953,900	$ 57,331,966	$ 63,660,076	$ 68,819,813	$ 77,710,596	$ 85,240,647	$ 90,955,351	$ 88,372,353
Charges for services	2,171,328	2,400,632	1,127,933	1,042,261	930,507	919,973	1,224,934	1,401,332	1,359,566	2,038,227
Fees and fines	743,296	976,889	1,635,321	1,773,983	1,814,857	2,198,654	2,498,111	2,849,604	1,935,093	3,992,344
Franchise fees	1,590,117	1,735,414	1,964,238	2,045,459	2,176,607	2,164,259	2,389,962	2,456,015	2,677,024	2,772,546
Investment income	4,252,745	1,703,752	1,263,509	1,241,166	739,313	1,571,350	3,438,111	5,593,370	3,580,256	(1,909,490)
Licenses and permits	730,262	944,921	1,026,617	1,633,918	2,007,529	3,194,133	4,307,748	3,792,776	1,963,361	1,340,840
Operating grants and contributions	-	-	-	-	-	11,232,583	12,481,851	9,233,847	-	-
Grants and contracts	5,626,188	7,215,335	-	-	-	-	-	10,072,290	-	-
Intergovernmental			7,799,610	10,131,917	8,105,548	-	-	-	12,566,035	13,083,996
Other	5,562,426	3,429,786	7,033,198	4,580,702	5,111,599	5,998,934	7,011,904	-	12,030,681	7,931,167
Contributions from other government agencies	943,113	928,924	-	-	-	-	-	-	-	-
Total revenues	69,786,882	68,707,312	74,804,326	79,781,372	84,546,036	96,099,699	111,063,217	120,639,881	127,067,367	117,621,983
Expenditures										
Current										
General government	10,548,286	10,790,771	10,854,550	12,036,419	13,775,498	16,753,705	16,378,155	18,249,867	16,096,382	15,763,301
Facilities	-	-	5,709,543	6,519,077	6,842,730	7,227,918	8,089,108	8,919,653	9,029,214	9,567,127
Development services	7,288,858	7,604,563	-	-	-	-	-	-	-	-
Police	-	-	14,044,075	16,099,748	17,439,027	18,626,802	20,994,073	20,577,179	22,887,190	26,930,951
Fire	-	-	6,601,426	7,426,258	7,398,016	7,909,612	8,663,400	9,717,207	10,620,627	10,611,882
Public safety	18,995,932	18,868,056	-	-	-	-	-	-	-	-
Community development	-	-	2,217,087	3,901,257	4,766,996	4,545,151	5,028,537	4,586,224	5,005,801	4,574,265
Community facilities	11,463,773	11,374,566	-	-	-	-	-	-	-	-
Public services	-	-	7,415,761	8,357,357	8,835,194	9,108,361	10,164,743	10,696,197	11,437,702	11,524,761
Public works	-	-	6,194,174	6,576,259	7,276,334	7,213,101	8,003,143	8,950,461	10,909,474	11,083,997
Capital outlay	13,739,535	17,088,512	11,763,159	9,555,113	7,763,925	13,723,810	18,572,968	23,443,820	32,342,749	52,076,944

City of Las Cruces
Changes in Fund Balances – Governmental Funds — continued
Last Ten Years
(Unaudited)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenditures - continued										
Debt service										
Principal	75,745,000	3,520,000	3,028,443	6,350,612	3,894,959	11,920,744	6,421,767	5,628,623	7,260,878	8,298,537
Interest and other charges	5,587,596	2,142,754	1,754,671	1,917,452	2,046,928	1,811,112	2,724,004	3,021,761	4,003,447	4,307,153
Bond issuance costs	-	-	-	-	-	185,926	498,780	-	-	-
Total expenditures	143,368,980	71,389,222	69,582,889	78,739,552	80,039,607	99,026,242	105,538,678	113,790,992	129,593,464	154,738,918
Excess of revenues over (under) expenditures	(73,582,098)	(2,681,910)	5,221,437	1,041,820	4,506,429	(2,926,543)	5,524,539	6,848,889	(2,526,097)	(37,116,935)
Other Financing Sources (Uses)										
Bond proceeds	13,371,552	5,020,317		10,023,555		7,980,000	33,000,000	12,667,476	32,184,395	9,749,434
Bond premium (discount)							276,275	(74,891)	-	-
Hospital net assets received					30,124,793		-	-	-	-
Capital leases					112,000		-	-	-	-
Proceeds of notes payable			564,220				-	-	-	-
Gain on sales of investments						40,213	-	-	157,755	587,667
Transfers in	89,532,975	25,087,720	5,271,700	6,283,603	9,020,123	9,870,984	12,951,247	12,616,224	25,472,862	21,088,190
Transfers out	(85,712,263)	(26,652,865)	(7,410,125)	(8,884,383)	(13,590,200)	(13,836,610)	(17,038,483)	(17,995,605)	(29,827,582)	(25,797,583)
Total other financing sources (uses)	17,192,264	3,455,172	(1,574,205)	7,422,775	25,666,716	4,054,587	29,189,039	7,213,204	27,987,430	5,627,708
Net change in fund balances	$(56,389,834)	$ 773,262	$ 3,647,232	$ 8,464,595	$ 30,173,145	$ 1,128,044	$ 34,713,578	$ 14,062,093	$ 25,461,333	$(31,489,227)
Debt service as a percentage of noncapital expenditures	62.74%	10.43%	8.27%	11.95%	8.22%	16.32%	11.09%	9.57%	11.58%	12.28%

Notes:

* The substantial increase in governmental fund balances from FY03 to FY04 was primarily due to the 40-year lease of the Telshor Facility. The net hospital assets recognized by the City in FY04 was $30,124,793.

* The substantial increase from FY05 to FY06 was primarily due to the issue of $33,000,000 in sales tax bonds for a new City Hall and other public improvements.

City of Las Cruces
Taxable and Assessed Value of Property
Last Ten Years
(Unaudited)

Fiscal Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Taxable Value To Total Assessed Value
	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Real/Personal Property	Taxable Value	Assessed Value	
2000	$ 914,501,016	$2,743,503,048	$ 56,104,663	$ 168,313,989	$ 100,624,433	$ 869,981,246	$2,609,943,738	33%
2001	957,148,748	2,871,446,244	61,926,754	185,780,262	105,334,645	913,740,857	2,741,222,571	33%
2002	1,022,737,173	3,068,211,519	65,787,419	197,362,257	110,673,980	977,850,612	2,933,551,836	33%
2003	1,069,314,271	3,207,942,813	64,125,478	192,376,434	112,208,406	1,021,231,343	3,063,694,029	33%
2004	1,145,299,951	3,435,899,853	71,335,260	214,005,780	118,976,695	1,097,658,516	3,292,975,548	33%
2005	1,201,648,115	3,604,944,345	72,472,540	217,417,620	125,099,497	1,149,021,158	3,447,063,474	33%
2006	1,380,287,657	4,140,862,971	75,179,023	225,537,069	145,116,822	1,310,349,858	3,931,049,574	33%
2007	1,465,644,191	4,396,932,573	78,063,717	234,191,151	151,047,500	1,392,660,408	4,177,981,224	33%
2008	1,727,610,513	5,182,831,539	80,241,171	240,723,513	170,687,030	1,637,164,654	4,911,493,962	33%
2009	1,997,809,308	5,993,427,924	87,600,824	262,802,472	176,456,635	1,908,953,497	5,726,860,491	33%

Source: Dona Ana County Property Abstract

City of Las Cruces

Property Tax Rates Per $1,000 Assessed Valuation
Both Residential and Non-Residential—Overlapping Governments
Last Ten Years
(Unaudited)

Residential

Fiscal Year	City	State	County	School District	Other	Total Residential
2000	6.582	1.482	7.858	9.874	1.872	27.668
2001	6.055	1.529	7.924	9.986	1.882	27.376
2002	5.748	1.765	8.066	10.053	1.899	27.531
2003	5.813	1.123	8.134	9.838	1.907	26.815
2004	5.841	1.520	7.896	9.835	1.895	26.987
2005	5.985	1.028	8.120	9.832	1.899	26.864
2006	5.781	1.234	7.852	9.722	1.904	26.493
2007	5.879	1.221	7.979	9.795	1.927	26.801
2008	5.960	1.250	8.029	9.809	1.936	26.984
2009	6.136	1.150	8.249	9.807	1.961	27.303

Non-Residential

Fiscal Year	City	State	County	School District	Other	Total Non-Residential
2000	7.427	1.482	12.207	10.080	2.000	33.196
2001	6.946	1.529	12.184	10.120	2.000	32.779
2002	6.480	1.765	12.184	10.164	2.000	32.593
2003	6.617	1.123	12.184	9.976	2.000	31.900
2004	6.551	1.520	11.700	9.970	1.971	31.712
2005	6.794	1.028	12.079	9.982	2.000	31.883
2006	6.831	1.234	12.082	9.954	2.000	32.101
2007	7.120	1.221	12.017	10.014	2.000	32.372
2008	7.120	1.250	11.992	10.014	2.000	32.376
2009	7.120	1.150	12.001	10.004	2.000	32.275

Source: New Mexico Department of Finance & Administration, Local Government Division
Dona Ana County

City of Las Cruces
Principal Taxpayers
June 30, 2009
Last Ten Years
(Unaudited)

		FY 2009			FY 2008			FY 2007			FY 2006			FY 2005		
Taxpayer	Type of Business	Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank
Las Cruces Medical Center LLC	Medical Center	$ 18,758,700	1.03%	4	$ 19,334,467	1.18%	4	$ 18,392,667	1.32%	4	$ 18,392,667	1.40%	4	$ 23,386,967	2.04%	1
El Paso Electric Company	Electricity	67,831,036	3.72%	1	64,345,540	3.93%	1	59,515,890	4.27%	1	58,026,006	4.43%	1	15,985,973	1.39%	2
Memorial Medical Center	Medical Center	17,287,000	0.95%	6	17,169,067	1.05%	5	16,482,767	1.18%	5	13,754,267	1.05%	5	13,754,267	1.20%	3
Public Service Co of NM		34,621,991	1.90%	2	34,744,992	2.12%	2	43,703,556	3.14%	2	34,927,202	2.67%	2			
Qwest Corporation	Communications	19,977,512	1.10%	3	26,869,586	1.64%	3	24,800,703	1.78%	3	24,027,370	1.83%	3	12,711,340	1.11%	4
Union Pacific Rail Road Company	Railroad	17,964,050	0.99%	5	15,951,623	0.97%	6	13,610,022	0.98%	6	13,267,394	1.01%	6			
El Paso Natural Gas Co	Gasoline	12,938,360	0.71%	8	12,558,435	0.77%	7	13,732,645	0.99%	7	11,923,259	0.91%	7			
Las Uvas Valley Dairy					11,841,705	0.72%	8									
Burlington Northern & Santa Fe Railroad	Railroad	13,413,383	0.74%	7	11,487,369	0.70%	9	10,883,002	0.78%	8	9,824,600	0.75%	8			
Mesilla Valley Mall LLC	Shopping Centers															
New Mexico Mall Partners LP	Shopping Centers	8,309,100	0.46%	10				8,159,267	0.59%	9	8,249,767	0.63%	9	8,187,367	0.71%	5
Las Cruces Madison Ownership Co. LLC		9,171,319	0.50%	9	9,007,400	0.55%	10	7,687,900	0.55%	10						
My Way Of Holdings LLC	Casino										6,329,967	0.48%	10			
Casa Bandera Tic LLC	Real Estate													5,748,767	0.50%	6
Comcast Cablevision Of Nm/Pa Inc	Television Services													4,779,585	0.42%	7
Sonoma Springs Partners LP	Real Estate													4,727,467	0.41%	8
Park Place Peridot LLC	Business Complex													4,132,329	0.36%	9
Fs Laguna Seca I LLC	Shopping Centers													3,608,233	0.31%	10
Southwest Malls Real Estate	Shopping Centers															
Las Cruces Apartment Co. LLC	Property Development															
Wal-Mart Stores, Inc.	Discount Stores															
Las Cruces Laguna Seca Ltd	Shopping Centers															
CMAT 1999-Ci Town Center LLC	Business Complex															
Sam's East, Inc.	Discount Stores															
Anthem Park Place LP	Business Complex															
Alameda Land & Development	Property Development															
Voicestream PCS Ii Corp.	Cellular Telephone															
Property Trust of America	Business Complex															
Raley's Of New Mexico, Inc.	Grocery Stores															
Peak Medical Assisted Living, Inc	Assisted Living															
Campo Loretto Operating Assoc. LP	Business Complex															
Loretto Center Ltd Co	Business Complex															
Sonoma Ranch Subdivision Ltd	Business Complex															
First Security Bank of DAC	Bank															
Wells Fargo Bank New Mexico	Bank															
Greco Town Rentals, LLC	Apartments															
American Stores Properties, Inc	Shopping Centers															
Dayton Hudson Corp/Target Stores	Discount Stores															
Las Cruces Hotel Ltd Partnership	Hotel															
U.S. West Communications, Inc.	Communications															
Southwest Shopping Centers	Shopping Centers															
Level 3 Communications Llc	Communications															
			12.10%			13.63%			15.58%			15.16%			8.45%	

City of Las Cruces
Principal Taxpayers — continued
June 30, 2009
Last Ten Years
(Unaudited)

Taxpayer	Type of Business	FY 2004 Taxable Value	FY 2004 Percentage of Total Taxable Value	FY 2004 Rank	FY 2003 Taxable Value	FY 2003 Percentage of Total Taxable Value	FY 2003 Rank	FY 2002 Taxable Value	FY 2002 Percentage of Total Taxable Value	FY 2002 Rank	FY 2001 Taxable Value	FY 2001 Percentage of Total Taxable Value	FY 2001 Rank	FY 2000 Taxable Value	FY 2000 Percentage of Total Taxable Value
Las Cruces Medical Center LLC	Medical Center	$ 17,285,900	1.57%	1	$ 17,651,467	1.73%	1								
El Paso Electric Company	Electricity	14,790,872	1.35%	2	13,351,410	1.31%	2	$ 12,873,898	1.32%	1	$ 11,651,378	1.28%	2	$ 10,970,821	1.26%
Memorial Medical Center	Medical Center														
Public Service Co of NM															
Qwest Corporation	Communications	12,965,357	1.18%	3	12,571,205	1.23%	3	11,639,054	1.19%	2					
Union Pacific Rail Road Company	Railroad														
El Paso Natural Gas Co	Gasoline														
Las Uvas Valley Dairy															
Burlington Northern & Santa Fe Railroad	Railroad														
Mesilla Valley Mall LLC	Shopping Centers														
New Mexico Mall Partners LP	Shopping Centers														
Las Cruces Madison Ownership Co. LLC															
My Way Of Holdings LLC	Casino														
Casa Bandera Tic LLC	Real Estate														
Comcast Cablevision Of Nm/Pa Inc	Television Services														
Sonoma Springs Partners LP	Real Estate														
Park Place Peridot LLC	Business Complex	3,102,667	0.28%	8											
Fs Laguna Seca I LLC	Shopping Centers														
Southwest Malls Real Estate	Shopping Centers	7,604,067	0.69%	4	7,411,833	0.73%	4	7,551,300	0.77%	3					
Las Cruces Apartment Co. LLC	Property Development	3,524,333	0.32%	5	3,524,333	0.35%	5								
Wal-Mart Stores, Inc.	Discount Stores	3,493,133	0.32%	6	3,096,833	0.30%	8	3,158,200	0.32%	6	3,158,200	0.35%	6	3,155,042	0.36%
Las Cruces Laguna Seca Ltd	Shopping Centers	3,115,167	0.28%	7	3,115,167	0.31%	6								
CMAT 1999-Ci Town Center LLC	Business Complex	2,782,267	0.25%	9	2,836,200	0.28%	9								
Sam's East, Inc.	Discount Stores	2,592,833	0.24%	10	2,592,833	0.25%	10								
Anthem Park Place LP	Business Complex				3,102,667	0.30%	7								
Alameda Land & Development	Property Development							4,413,333	0.45%	4					
Voicestream PCS Ii Corp.	Cellular Telephone							3,595,272	0.37%	5	3,771,167	0.41%	5		
Property Trust of America	Business Complex							3,102,667	0.32%	7	3,102,667	0.34%	7	2,972,358	0.34%
Raley's Of New Mexico, Inc.	Grocery Stores							2,878,533	0.29%	8	3,929,510	0.43%	4	3,965,141	0.46%
Peak Medical Assisted Living, Inc	Assisted Living													3,173,756	0.36%
Campo Loretto Operating Assoc. LP	Business Complex							2,825,500	0.29%	9	2,825,500	0.31%	8	3,073,956	0.35%
Loretto Center Ltd Co	Business Complex														
Sonoma Ranch Subdivision Ltd	Business Complex													2,670,593	0.31%
First Security Bank of DAC	Bank													2,350,980	0.27%
Wells Fargo Bank New Mexico	Bank							2,484,100	0.25%	10	2,602,633	0.28%	10		
Greco Town Rentals, LLC	Apartments														
American Stores Properties, Inc	Shopping Centers														
Dayton Hudson Corp/Target Stores	Discount Stores														
Las Cruces Hotel Ltd Partnership	Hotel														
U.S. West Communications, Inc.	Communications										12,568,052	1.38%	1	12,397,023	1.42%
Southwest Shopping Centers	Shopping Centers										7,744,433	0.85%	3	7,938,287	0.91%
Level 3 Communications Llc	Communications										2,648,076	0.29%	9		
			6.48%			6.79%			5.57%			5.92%			6.04%

Source: Dona Ana County Property Abstract - County Assessors Office

City of Las Cruces
Property Tax Levies and Collections
Last Ten Years
(Unaudited)

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections To Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2000	$ 5,704,508	$ 5,625,133	98.6%	$ 79,375	$ 5,704,508	100.0%
2001	6,088,857	6,004,133	98.6%	84,724	6,088,857	100.0%
2002	5,920,572	5,838,191	98.6%	82,381	5,920,572	100.0%
2003	5,962,480	5,879,515	98.6%	82,965	5,962,480	100.0%
2004	6,334,688	6,246,544	98.6%	88,144	6,334,688	100.0%
2005	7,014,082	6,916,485	98.6%	97,597	7,014,082	100.0%
2006	7,708,511	7,601,251	98.6%	107,260	7,708,511	100.0%
2007	9,079,604	8,953,266	98.6%	126,338	9,079,604	100.0%
2008	10,269,520	10,126,626	98.6%	142,894	10,269,520	100.0%
2009	11,824,232	11,249,267	95.1%	574,965	11,824,232	100.0%

Source: Doña Ana County Property Abstract

City of Las Cruces
Ratio of Outstanding Debt by Type
Last Seven Years

Governmental Activities

Fiscal Year	Sales Tax Revenue Bonds	Unamortized Premium on Sales Tax Revenue Bonds	Notes Payable	Capital Lease
2003	$ 43,370,000	$ -	$ 724,897	$ 906,347
2004	39,685,000	-	667,497	1,417,616
2005	37,409,000	-	319,931	1,214,376
2006	64,340,000	276,275	-	998,963
2007	59,080,000	346,548	12,298,853	770,645
2008	54,125,000	208,925	42,333,919	554,258
2009	48,950,000	346,679	49,003,451	324,909

Business-Type Activities

Fiscal Year	Utility Revenue Bonds	Unamortized Discount on Utility Revenue Bonds	Capital Leases	Notes Payable	Total Primary Government	Percentage of Personal Income *	Per Capita *
2003	$ 30,610,000	$ (322,275)	$ 1,176,991	$ 1,041,291	$ 77,507,251	5.93%	1,028
2004	29,050,000	(293,624)	367,064	549,668	71,443,221	5.14%	925
2005	27,420,000	(264,972)	237,373	1,057,708	67,393,416	4.09%	842
2006	36,755,000	(173,805)	93,439	810,044	103,099,916	6.07%	1,248
2007	52,530,000	(207,671)	83,981	1,029,010	125,931,366	7.41%	1,524
2008	50,200,000	(99,490)	74,147	26,069,790	173,466,549	7.96%	1,933
2009	44,635,000	27,375	65,147	27,486,462	170,839,023	7.84%	1,824

Notes:

* Details regarding the city's outstanding debt can be found in the notes to the financial statements.
* See Schedule 14 for the personal income and population data. These ratios are calculated using personal income and population for the prior fiscal year.
* The requirement for statistical data is ten years. GASB 34 was implemented in 2002. Data from 2002 to 2009 is shown.

Source: City of Las Cruces CAFR, Note 7, Long-Term Obligations. This schedule excludes items for Claims & Judgments, Compensated Absences and Accrued Landfill Closure Costs which are presented in Note 7.

City of Las Cruces

Ratio of Net General Obligation Debt to
Taxable Value and Net General Obligation Bonded Debt Per Capita
Last Ten Years
(Unaudited)

Fiscal Year	Population	Taxable Value	General Obligation Bonded Debt Outstanding	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt To Taxable Value	Net Bonded Debt Per Capita
2000	74,267	$ 869,981,246	$ 1,395,000	$ 1,081,945	$ 313,055	0.04%	4.22
2001	74,267	913,740,857	715,000	715,000	-	0.00%	0.00
2002	74,267	977,850,612	-	-	-	N/A	N/A
2003	77,237	1,021,231,343	-	-	-	N/A	N/A
2004	80,054	1,097,658,516	-	-	-	N/A	N/A
2005	82,611	1,149,021,158	-	-	-	N/A	N/A
2006	86,607	1,310,349,858	-	-	-	N/A	N/A
2007	87,542	1,392,660,408	-	-	-	N/A	N/A
2008	89,722	1,637,164,654	-	-	-	N/A	N/A
2009	93,680	1,821,352,673	-	-	-	N/A	N/A

Source: Doña Ana County Property Abstract

City of Las Cruces
Computation of Direct and Overlapping Debt
June 30, 2009
(Unaudited)

Jurisdiction	General Obligation as of June 30, 2009	Percentage Applicable to City of Las Cruces	City of Las Cruces Share of Debt
Direct			
City of Las Cruces	$ -	100.00%	$ -
Overlapping			
State of New Mexico	$ 453,730,000	3.30%	14,973,090
Dona Ana County	2,575,000	50.78%	1,307,585
Las Cruces School District	68,840,000	68.52%	47,169,168
Dona Ana Branch Community College	9,520,000	50.78%	4,834,256
Total overlapping	534,665,000		68,284,099
Total direct and overlapping general obligation bonded debt	$ 534,665,000		$ 68,284,099

Notes:

* Overlapping rates are those of local and county governments that apply to the property owners of the City of Las Cruces.

Source: City of Las Cruces; State of New Mexico; Dona Ana County; Las Cruces School District; Dona Ana Branch Community College.

City of Las Cruces
Computation of Legal Debt Margin
Last Ten Years
June 30, 2009
(Unaudited)

	2009
Taxable valuation	$1,821,352,673
Legal debt limit - 4% of assessed calculation	72,854,107
Amount of long-term debt subject to legal debt limit: general obligation debt outstanding	-
Legal debt margin	$ 72,854,107

	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt limit	$ 34,799,250	$ 36,549,634	$ 39,114,024	$ 40,849,254	$ 43,906,341	$ 45,906,846	$ 52,413,994	$ 55,706,416	$ 65,486,586
Total net debt applicable to limit	1,395,000	715,000	-	-	-	-	-	-	-
Total debt margin	$ 33,404,250	$ 35,834,634	$ 39,114,024	$ 40,849,254	$ 43,906,341	$ 45,906,846	$ 52,413,994	$ 55,706,416	$ 65,486,586
Total debt applicable to the limit as a percentage of debt limit	4.01%	1.96%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes:
* The requirement for statistical data is ten years.

Source: Doña Ana County Property Abstract

City of Las Cruces
Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
(Unaudited)
June 30, 2009

Fiscal Year	Sales Tax Revenue Bonds/Notes				Gas Tax Bonds			
	Pledged Revenues	Debt Service		Coverage	Pledged Revenues	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2000	$ 22,047,899	$ 2,220,000	$ 1,731,083	5.58	$ -	$ -	$ -	-
2001	25,245,000	2,460,000	1,712,394	6.05	1,008,424	-	-	-
2002	27,766,154	1,793,168	1,637,898	8.09	1,539,143	-	260,853	5.90
2003	29,598,948	1,521,087	927,515	12.09	1,512,281	265,000	260,853	2.88
2004	33,236,280	3,089,418	1,213,189	7.72	1,544,437	275,000	248,663	2.95
2005	36,245,275	3,203,196	1,209,419	8.21	1,451,120	290,000	235,875	2.76
2006	40,686,980	3,992,351	1,096,173	8.00	1,532,985	300,000	222,245	2.94
2007	47,195,398	4,583,873	2,447,367	6.71	1,506,014	315,000	207,845	2.88
2008	55,860,863	6,149,329	3,470,509	5.81	1,439,465	330,000	192,568	2.75
2009	52,367,241	7,084,187	3,931,990	4.75	1,500,597	345,000	176,398	2.88

Fiscal Year	Environmental Gross Receipts Tax Bonds				Utility Revenue Bonds/Notes					
	Pledged Revenues	Debt Service		Coverage	Utility Service Charges	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
		Principal	Interest					Principal	Interest	
2000	$ 856,426	$ 360,000	$ 567,175	0.92	$ 27,393,866	$ (21,412,332)	$ 5,981,534	$ 1,160,000	$ 1,648,773	2.13
2001	890,199	380,000	545,575	0.96	30,213,313	(22,884,302)	7,329,011	1,215,000	1,598,000	2.61
2002	968,127	405,000	522,775	1.04	29,079,551	(22,978,421)	6,101,130	1,325,000	1,668,811	2.04
2003	1,011,472	425,000	498,981	1.09	35,803,200	(27,376,457)	8,426,743	1,550,000	1,607,861	2.67
2004	1,134,753	450,000	477,200	1.22	43,902,605	(34,970,027)	8,932,578	1,643,043	1,542,500	2.80
2005	1,237,329	410,000	189,656	2.06	46,421,742	(34,718,010)	11,703,732	1,739,857	1,473,776	3.64
2006	1,401,404	590,000	253,366	1.66	57,510,802	(44,533,053)	12,977,749	1,838,047	1,781,858	3.59
2007	1,523,163	605,000	235,666	1.81	58,441,509	(45,068,724)	13,372,785	1,940,010	2,330,112	3.13
2008	1,616,819	625,000	217,516	1.92	67,036,667	(55,364,226)	11,672,441	2,480,492	3,013,553	2.12
2009	1,519,556	640,000	198,766	1.81	58,708,927	(51,331,475)	7,377,452	3,197,080	3,415,225	0.04

Notes:

* Details regarding the City's outstanding debt can be found in Note 7 of the financial statements.
* Operating expenses do not include interest, depreciation, or amortization expenses.

City of Las Cruces
Demographic Data
Last Ten Fiscal Years
June 30, 2009
(Unaudited)

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Income	Median Age	School Enrollment	Unemployment Rate %
2000	73,539	$ 1,220,674	$ 16,599	30.1	$ 22,253	8.3%
2001	74,091	1,259,769	17,003	31.2	21,779	8.3%
2002	75,409	1,306,159	17,321	30.2	22,706	9.1%
2003	77,237	1,389,030	17,984	31.2	22,633	7.3%
2004	80,054	1,646,951	20,573	31.2	22,880	6.1%
2005	82,611	1,699,556	20,573	31.2	23,400	6.8%
2006	86,607	1,477,429	17,059	30.1	23,100	5.1%
2007	87,542	1,539,951	17,591	32.5	24,000	4.2%
2008	89,722	2,179,617	24,293	32.5	23,747	4.5%
2009	93,680	1,784,791	19,052	31	24,530	7.2%

Sources
- U.S. Census Bureau
- Las Cruces Public Schools
- New Mexico Department of Labor
- Community Dev. Dept Population Est.

City of Las Cruces
Principal Employers
Last Two Fiscal Years
June 30, 2009
(Unaudited)

FY 2009	FY 2008
Border Foods Inc.	Border Foods Inc.
Dona Ana Branch Community College	Coordinated Care Corp.
Dona Ana County	Dona Ana Branch Community College
Las Cruces Public Schools	Dona Ana County Administration
Memorial Medical Center	Las Cruces Public Schools
Mountain View Regional Medical Center	Memorial Medical Center
National Aeronautics & Space	Mountain View Regional Medical Center
New Mexico State University	National Aeronautics & Space
Tyson Prepared Foods	New Mexico State University
Wal-Mart	Tresco Tots

Note:
By law, the New Mexico Department of Labor may not release the number of employees. For further information, contact Ms. Susan Reagan at the New Mexico Department of Labor at (505) 222-4685.

Source: New Mexico Department of Labor, Bureau of Labor & Statistics

* Information is only available for Fiscal Years 2007 and 2008. GASB reporting for Principal Employers per G was implemented in Fiscal Year 2006.

City of Las Cruces
City Government Employees by Function/Program
Last Eight Fiscal Years
June 30, 2009
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Function/Program								
General Government								
City Administration	16	15	11	18	17	17	8	15
Human Resources	10	9	11	9	12	12	14	14
Financial Services	45	49	52	48	49	47	62	59
Legal	29	34	36	35	31	35	46	35
Risk Management	6	6	6	6	6	6	7	7
Community Development								
Administration	16	16	20	29	22	22	22	21
Permits and Inspections	13	17	16	17	19	20	21	22
Neighborhood Development	4	5	5	10	6	7	15	16
Facilities								
Administration	5	6	7	6	7	7	12	12
Airport Operations	6	5	4	3	4	4	4	4
Building Services	33	29	39	33	31	32	38	35
Fleet Services	16	16	22	21	19	22	24	23
Parks	48	53	56	51	56	60	58	58
Fire								
Administration	12	12	8	9	10	12	12	13
Firefighters and Officers	93	100	97	103	115	109	116	108
Police								
Administration	45	50	69	41	58	61	56	56
Officers	174	183	189	189	194	192	204	254
Public Services								
Convention & Visitors' Bureau	7	7	7	8	7	8	10	10
Library	30	32	34	38	39	37	36	43
Museum Systems	14	13	14	13	16	15	18	21
Public Information	6	6	6	5	6	6	7	7
Parks & Recreation	33	34	35	42	39	51	26	41
Senior Programs	37	37	37	40	41	46	34	62
Transit	42	43	36	37	50	51	49	62
Public Works								
Administration	1	1	2	3	2	2	3	3
Engineering	39	38	41	40	41	36	53	56
Street Systems	47	48	44	44	49	58	58	53
Utilities								
Gas	62	63	68	62	66	67	77	69
Water	51	50	48	45	48	52	37	33
Wastewater	51	51	53	53	53	55	81	73
Solid Waste	55	58	57	57	61	63	74	67
Support Services								
Information Tech. & Communications	28	30	31	29	26	28	32	27
Document Services	3	3	3	3	2	3	2	2
Total employees	1,077	1,119	1,164	1,147	1,202	1,243	1,316	1,381

Notes:
* The requirement for statistical data is ten years. GASB 34 was implemented in 2002. Data from 2002 to 2009 is shown.

City of Las Cruces
Operating Indicators by Function/Program
Last Eight Fiscal Years
June 30, 2009
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Function/Program								
General Government								
Number of newsletters printed and mailed				108,000	216,000	216,000	231,100	232,000
Cost per newsletter				$ 0.26	$ 0.26	$ 0.26	$ 0.26	$ 0.26
Average number of days from position postings to position hires				43	44	44	39	80
Operating and maintenance cost per work station				<$3500	<$3500	<$3500	<$3500	<$3,600
Facilities								
Dollar amount of projects managed per employee				N/A	$7.13 M	$8.96 M	$10.49M	8.94
Number of project work orders (over $10,000) requested				N/A	86	75	79	70
Conduct park safety and maintenance inspections per quarter				120/qtr	126/qtr	126	147/qtr	148/qtr
Total number of facilities operated and maintained	88	88	88	88	90	94	96	97
Police								
Number of citations issued				28,251	32,000	26,374	33,810	30,109
Number of clean up events				N/A	25		141	132
Number of codes violations addressed		30,784	33,547	37,073	31,719		30,944	20,082
Fire								
Number of building inspections	not avail.	1,871	2,535	3,586	3,410	2,696	3,400	1,449
Number of citizens who receive safety education	not avail.	1,763	4,385	3,653	2,584	3,860	2,224	1,556
Community Development								
Number of affordable rental and owner occupied housing using CDBG and HOME funds	25	50	147	50	100	108	71	67
Miles of bicycle facility lane installed	12	14	11	6	10	5	-	2
Number of special events hosted in downtown area	10	11	12	22	23	23	21	15
Number of vendors participating in the Farmer's and Crafts Market	100	110	125	135	121	126	255	295
Number of residential building permits issued	1,108	1,389	1,435	2,044	1,756	1,547	1,158	490
Amount collected for residential permits	$ 1,549,769	$ 2,767,171	$ 2,841,679	$ 5,072,857	$ 4,883,106	$ 4,751,817	$ 2,948,042	$ 1,370,971
Number of commercial building permits issued	166	170	218	177	131	147	125	22
Amount collected for commercial permits	$ 383,684	$ 417,162	$ 589,046	$ 342,056	$ 551,029	$ 532,631	$ 367,385	$ 156,315

City of Las Cruces
Operating Indicators by Function/Program — continued
Last Eight Fiscal Years
June 30, 2009
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Function/Program - continued								
Public Services								
Request for visitor information at Convention & Visitor's Bureau (CVB)	$ 15,445	$ 15,780	$ 19,978	$ 24,920	$ 33,889	$ 33,585	$ 27,315	$ 26,426
Walk-in visitors to CVB office	3,483	4,824	3,702	5,544	5,674	5,153	5,464	4,834
Number of congregate meals served to seniors	73,036	72,877	76,500	78,877	73,138	82,205	88,215	95,192
Number of home-delivered meals served to seniors	83,961	130,852	155,000	172,141	173,048	184,615	192,192	156,828
Number of homemaker units	6,257	3,334	5,510	7,135	8,200	9,905	10,103	10,027
Museum visitors				159,630	172,245	279,202	301,318	270,512
Museum exhibit openings attendance				10,271	11,409	9,659	18,056	16,415
Museum program participants				13,248	32,755	13,643	19,494	31,550
Fixed route ridership				622,560	690,000	733,128	671,727	656,590
Cost per trip on fixed route				$ 2.90	$ 2.90	$ 2.90	$ 3.85	$ 3.81
Total library circulations	393,500	421,925	425,757	423,340	475,156	533,294	540,936	550,687
Total number of library sponsored programs	277	308	283	304	445	1,040	971	676
Computer sessions at library	32,027	47,817	59,515	54,654	97,932	104,382	106,539	100,428
Public Works								
Percentage of potholes patched within 24 hours of report				95.7%	90.0%	92.0%	76.0%	59.0%
Maintain major arterials and intersections through routine striping program				1/yr	2/yr		3/yr	3/yr
Utilities								
Meter reading complaints	<1%	<1%	<1%	<1%	<1%	<1%	<1%	<1%
Metering operating cost per customer	$ 0.45	$ 0.52	$ 0.59	$ 0.58	$ 0.60	$ 0.61	$ 0.61	$ 0.61
Operating and maintenance cost per dekatherm (Gas)	$ 0.93	$ 1.10	$ 1.24	$ 1.03	$ 1.48	$ 1.83	$ 2.05	$ 2.37
Operating and maintenance cost per 1,000 gallons produced (Water)	$ 0.86	$ 0.93	$ 1.07	$ 1.05	$ 1.10	$ 1.37	$ 1.23	$ 1.20
Operating and maintenance cost per 1,000 gallons treated (Wastewater)	$ 1.81	$ 1.83	$ 2.23	$ 2.03	$ 2.02	$ 2.44	$ 1.97	$ 1.80
Total operating cost per ton collected (Solid Waste)	$ 31.79	$ 42.27	$ 48.40	$ 43.04	$ 44.42	$ 49.34	$ 57.82	$ 77.43

* The requirement for statistical data is ten years. GASB 34 was implemented in 2002. Data from 2002 to 2009 is shown.

City of Las Cruces
Capital Assets and Infrastructure Statistics by Function/Program
Last Ten Fiscal Years
June 30, 2009
(Unaudited)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Function/Program										
Area in square miles	50.46	50.46	50.46	50.46	51.5	52.25	56.07	76.18	76.38	76.38
Government facilities and services										
Miles of streets	380	380	438	438	438	992	524	537	556	558
Number of street lights	3,600	3,600	5,400	4,245	5,019	5,488	4,889	6,392	6,641	7,138
Culture and Recreation										
Community centers	5	5	5	5	6	6	5	5	5	5
Lakes	1	1	1	1	1	1	1	1	1	1
Pond	1	1	1	1	1	1	1	1	1	1
Parks	59	59	72	72	51	75	78	77	80	80
Park acreage	736	736	736	303	308	308	373	373	600	600
Sports complex	11	12	12	12	13	13	13	13	13	13
Swimming pools	3	3	3	3	3	3	3	3	4	4
Shooting range	1	1	1	1	1	1	1	1	1	1
Tennis courts	18	18	18	18	18	18	18	18	18	18
Bike path	1	2	2	2	2	2	2	2	2	2
Miles of bike paths							10	10	10	10
Fire Protection										
Number of stations	6	6	7	7	7	7	7	7	7	7
Police Protection										
Number of stations	1	1	1	1	1	1	1	1	1	1
Sewerage Systems										
Miles of sanitary sewers (est.)	321	321	321	369	373	393	435	476	507	525
Miles of storm sewers (mains)	29	29	29	29	111	18	17	17.5	17	17
Number of treatment plants	2	2	2	2	2	2	2	2	2	2
Number of service connections	21,320	21,518	22,264	23,117	23,955	25,180	33,806	26,018	28,323	28,323
Water System										
Miles of water mains (est.)	353	353	356	389	412	462	476	505	525	547
Number of service connections	22,540	22,971	23,852	24,525	25,616	27,040	28,835	29,980	31,193	31,193
Transit System										
Miles of Bus Routes					81.7	81.7	86	86	125	133
Number of Bus Stops					358	358	358	358	337	350
Number of Buses					17	17	16	16	15	15
Number of Dial-a-Ride Vehicles					11	11	17	17	17	17

Notes:
* The requirement for statistical data is ten years.
Sources: Various City departments.

City of Las Cruces
Sales Tax Revenue Payers by Industry
Fiscal Years 2008 and 2009
(Unaudited)
June 30, 2009

	Fiscal Year 2008				Fiscal Year 2009			
Industry	**Number of Filers**	**Percentage of Total**	**Tax Liability**	**Percentage of Total**	**Number of Filers**	**Percentage of Total**	**Tax Liability**	**Percentage of Total**
Retail Trade	9,965	20.30%	$ 56,577,965	36.24%	9,809	20.30%	$ 57,692,756	36.81%
Construction	7,028	14.32%	24,163,297	15.48%	6,859	14.20%	21,576,264	13.77%
Other Services (except Public Admin)	11,465	23.36%	16,390,115	10.50%	11,074	22.92%	15,741,662	10.05%
Health Care and Social Assistance	5,256	10.71%	18,227,889	11.68%	5,596	11.58%	20,425,524	13.03%
Accommodation and Food Services	2,856	5.82%	13,777,131	8.82%	2,932	6.07%	14,315,226	9.13%
Professional, Scientific and Technical Svcs	5,997	12.22%	9,941,355	6.37%	5,678	11.75%	10,649,058	6.80%
Wholesale Trade	2,395	4.88%	3,968,200	2.54%	2,410	4.99%	3,571,603	2.28%
Unclassified Establishments	558	1.14%	1,204,372	0.77%	682	1.41%	812,425	0.52%
Utilities	98	0.20%	5,952,788	3.81%	94	0.19%	6,225,175	3.97%
Information and Cultural Industries	1,390	2.83%	3,560,350	2.28%	1,114	2.31%	3,808,499	2.43%
Real Estate and Rental and Leasing	2,081	4.24%	2,358,809	1.51%	2,064	4.27%	1,892,641	1.21%
	49,089	100%	$ 156,122,271	100%	48,312	100%	$ 156,710,833	100%

Source: State of New Mexico Taxation & Revenue

* Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.

* Information is only available for fiscal years 2008 and 2009. GASB reporting for Sales Tax Revenue Payers by Industry per GASB Statement 44 was implemented in Fiscal Year 2006.

Independent Auditors' Report on Schedule of Expenditures of State and Federal Awards

Mr. Hector H. Balderas, New Mexico State Auditor
and the Honorable Mayor and City Council Members
of the City of Las Cruces

We have audited the basic financial statements, combining and individual fund financial statements and the budgetary comparisons presented as supplemental information of the City of Las Cruces, as of and for the year ended June 30, 2009, and have issued our report thereon dated November 16, 2009. Our audit was performed for the purpose of forming opinions on the financial statements and supplemental information described above. The accompanying schedule of expenditures of state and 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 basic 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.

REDW LLC

November 16, 2009

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City of Las Cruces
Schedule of Expenditures of State and Federal Awards
For the Year Ended June 30, 2009

Grantor/Pass-Through Grantor/ Grant or Contract Name	Federal CFDA Number	Contract/Grant or State Number	Grant/Program Period	Program or Award Amount	Expenditures
New Mexico Aging & Long-Term Services Department					
Retired and Senior Volunteer Program		08-SR08834	7/08 thru 6/09	$ 15,785	$ 15,785
Senior Employment Program		2008-09-64014	7/08 thru 6/09	9,508	9,508
Title IIIB, IIIC1, IIIC2, IIID, IIIE		2008-09-64014	7/08 thru 6/09	394,844	248,948
Title XX		08-624-6000-0011	7/08 thru 6/09	116,770	116,464
Munson Center Equipment		2007-2319	06/07 thru 06/10	100,000	3,000
Munson Center Meals Equipment		2007-2320	06/07 thru 06/08	96,867	16,900
Munson Center Meals Equipment		2008-3816	09/07 thru 06/09	33,270	33,270
East Mesa Multigenerational Center			06/07 to 06/08	12,000	9,643
East Mesa Multigenerational Center			06/07 to 06/10	600,000	-
Total New Mexico Aging & Long-Term Services				1,379,044	453,518
New Mexico State Department of Transportation					
Arterial Street Lights		TPZ-4532(3)04	3/06 thru 9/10	592,000	11,960
Stern/Cholla Roads-Street Lighting		SP-1-09(959)	thru 12/09	57,000	57,000
Cental Calico Streets Drainage		SP-GA-7613(230)	10/05 TO 06/10	150,000	108,498
Davis/Jefferson		SP-GA-5583 (200)	9/06 thru 6/10	100,000	21,928
Solano Drive ADA Sidewalk Improvements		SP-1-08-(910)	*08/07 thru 12/2008*	55,000	48,212
East Mesa - Morningside		SP-GA-ST-7613 (229)	7/04 thru 6/09	150,000	-
East Mesa - Reynolds Drive		SP-GA-7613(229)	10/05 thru 6/10	400,000	-
East Mesa Road Improvements		SP-GA-7613(240)	05/08 to 06/11	500,000	139,105
Elks Drive		Map-4504 (902)	09/07 to 06/09	484,388	163,847
Elks Drive		OSE Dam File# D-405	1/07 thru 6/10	75,000	-
Tashiro Road		SP-1-07(959)	06/06 to 12/07	60,000	60,000
Triviz Landscaping		TPE-4539(3)02	5/05 thru 6/09	243,000	124,155
Union Avenue Lighting		SP-GA-5615(200)	09/08 to 06/12	70,000	58,081
Court Avenue Improvements		SP-GA-7613(236)	09/06 thru 06/10	50,000	50,000
Fred Way		ST-7613(247)	09/06 thru 06/10	100,000	100,000
Jack Rabbit Interchange		SP-GA-010-2(211)135	9/06 thru 6/10	500,000	107,067
Telshor/Lohman Intersection Improvements		ST-4532(200)01		3,705,000	80,778
MPO Section 112		PL-92A-1(47)	7/08 thru 6/09	131,173	131,173
MPO Section 5303		PL-92A-2(042)	7/08 thru 6/09	53,300	35,865
MPO Traffic Count Program		HPR-92A-2(43)	7/08 thru 6/09	32,237	13,966
OBD/DWI-Traffic Safety Bureau		08-OP-RF-049	11/19/07-09/30/08	12,794	167
OBD/DWI-Traffic Safety Bureau		09-OP-RF-049	10/20/08-09/09	7,972	5,680
100 Days & Nights of Summer ;09-Traffic Safety Bureau STEP		09-PT-D5-049	06/01/2009-09/30/09	18,007	9,173
Click it or Ticket '09-Traffic Safety Bureau		09-OP-TD-049	05/11/09-05/31/09	11,829	8,803
Airport Improvements GRT Runway Rehab		LRU-09-001		16,074	15,828
Subtotal New Mexico State Department of Transportation				7,574,774	1,351,286
Pass-through State Department of Transportation					
Mesilla Valley Safety Commission/CDWI		09-CD-05-049	10/29/08 thru 06/30/09	58,001	52,124
Total Pass-through State Department of Transportation				58,001	52,124
Total New Mexico State Department of Transportation				7,632,775	1,403,410
New Mexico Economic Development Department					
Downtown Revitalization		04-L-NR-I-3-G-0183	5/06 thru 6/08	200,000	7,865
La Placita Phase I				298,720	6,112
La Placita Phase II		09-419-Z80150-9006	09/08 to 06/09	50,000	50,000
Total New Mexico Economic Development Department				548,720	63,977
New Mexico Energy, Minerals and Natural Resources Department					
Rideshare NMEMNR		09-521-0320000000-0024	7/08 thru 6/09	21,500	21,500
New Mexico Forest Re-Leaf Grant	30450	GSA 08-521-0422-0262	1/24/08 to 12/31/08	8,000	-
Total New Mexico Energy, Minerals and Natural Resources Department				29,500	21,500

City of Las Cruces
Schedule of Expenditures of State and Federal Awards — continued
For the Year Ended June 30, 2009

Grantor/Pass-Through Grantor/ Grant or Contract Name	Federal CFDA Number	Contract/Grant or State Number	Grant/Program Period	Program or Award Amount	Expenditures
New Mexico Children, Youth and Families Department					
Juvenile Citation Program		08-690-6420	10/07 thru 9/08	$ 310,000	$ 98,098
Juvenile Citation Program		09-690-9005	10/08 thru 6/09	220,000	212,797
Total Children, Youth and Families Department				530,000	310,895
New Mexico Department of Public Safety					
OEM 2006 Disaster Recovery /Flood Related Damages		FEMA-1659-DR-NM	01/16/07 thru 2/29/08	14,636	13,905
Total State Department of Public Safety				14,636	13,905
New Mexico Environment Department					
Water System Improv/Well Replacement	19409.3	SAP 06-1108-GF	12/03/06 thru 06/30/10	450,000	450,000
LC East Mesa Water Reclamation Facility - WW Collection		SAP 07-3226-GF	10/05/07 thru 06/30/11	50,000	50,000
LC East Mesa Water Reclamation Facility - Design Phase		SAP 07-4444-GF	10/10/07 thru 06/30/11	90,000	90,000
East Mesa Water Reclamation Facility		SAP 08-3853-GF	10/09/08 thru 06/30/12	75,000	75,000
Willow/Glen Area Sewer Line		SAP 08-3856-GF	10/09/08 thru 06/30/12	125,000	-
WWTP Sludge Compost Relocation		SAP 08-3857-GF	10/09/08 thru 06/30/12	50,000	-
Total New Mexico Environment Department				840,000	665,000
New Mexico Tourism Department					
Convention & Visitors Bureau		09-418-3002-0024	7/08 thru 6/09	20,000	20,000
Total New Mexico Tourism Department				20,000	20,000
New Mexico Department of Cultural Affairs					
Museum of Art 2008		CUGE-09-144	7/1/08 to 6/30/09	4,257	4,257
Total New Mexico Department of Cultural Affairs				4,257	4,257
New Mexico State Library					
New Mexico State Library Aid Grant		Vendor #54342, NMSA 1978	7/1/08 to 6/30/09	6,967	-
Total New Mexico State Library				6,967	-
New Mexico Department of Finance and Administration					
Animal Shelter		ST 04-L-1673	06/2009	88,000	51,725
Animal Shelter		08-L-G-4277	07/08 - 06/2012	160,000	96,691
Burn Lake/Esslinger Park		05-L-G-293	09/05 - 06/10	55,000	55,000
Burn Lake/Esslinger Park		05-L-G-1431	9/05 to 6/10	95,000	38,912
Burn Lake/Esslinger Park		08-L-G-4279	07/08 to 06/2012	30,000	-
Bus Shelters		SP-GA-7613(241)	05/08 to 06/11	25,000	25,000
Benavidez Community Center		05-L-G-1434	9/05 to 6/10	25,000	-
Club Fusion		06-L-G-1575	05/06 to 06/10	25,000	24,700
Community of Hope		06-L-G-1581	05/06 to 06/10	245,000	126,251
Comm of Hope	39994	04-L-NR-I-3-G-2350	10/04 to 6/09	50,000	10,706
Community of Hope		05-L-NR-I-3-G-1455	8/05 to 6/10	50,000	-
Community of Hope-Garden		07-L-G-5195	08/07 to 06/11	20,000	7,059
Mesilla Valley Community of Hope		07-L-G-5212	07 to 6/30/11	200,000	147,847
East Mesa Multigenerational Center				100,000	-
East Mesa Multigenerational Center		08-4280	07/08 to 06/2012	42,000	-
Fire Station # 1		06-L-G-1609	05/06 to 06/10	100,000	100,000
Fire Station # 4		06-1585	05/06 to 06/10	10,000	-
Fire Station # 4		06-0394	05/06 to 06/10	100,000	-
Fire Station # 5		06-1584	05/06 to 06/10	25,000	-
Fire Station # 5		06-0393	05/06 to 06/10	100,000	-

City of Las Cruces
Schedule of Expenditures of State and Federal Awards — continued
For the Year Ended June 30, 2009

Grantor/Pass-Through Grantor/ Grant or Contract Name	Federal CFDA Number	Contract/Grant or State Number	Grant/Program Period	Program or Award Amount	Expenditures
New Mexico Department of Finance and Administration - continued					
Grandparents Housing		05-L-G-1443	9/05 to 6/10	$ 25,000	$ -
Grandparents Housing		05-L-G-1724	9/05 to 6/10	50,000	-
Homeless Veterans Shelter (Vet Transitional Housing thru MV Comm		07-L-G-8052	1/08 to 12/09	30,000	-
Housing for Handicapped		06-L-NR-I-3-G-1604	10/06 to 6/10	75,000	604
Housing for Handicapped		06-L-NR-I-3-G-1614	10/06 to 6/10	53,000	36,116
Indoor Swimming Pool & Rec.		06-L-G-1608	5/06 to 6/10	3,702,600	2,348,114
LC Aquatic & Family Rec Ctr		06-L-G-411	09/06 to 06/10	9,033,255	763,143
La Casa Domestic Violence Shelter		05-L-G442	08/05 to 6/10	150,000	60,400
La Casa Domestic Violence Shelter		05-L-G-1430	08/05 to 6/10	365,000	146,974
La Casa Domestic Violence Shelter		05-L-G-1729	08/05 to 6/10	50,000	20,336
La Casa Domestic Violence Shelter		06-L-G-1582	05/06 to 6/10	175,000	70,467
La Casa Domestic Violence Shelter		06-L-G-392	9/06 to 6/10	50,000	20,337
La Casa Domestic Violence Shelter		07-L-G-5198	8/07 to 6/11	15,000	6,101
La Casa Domestic Violence Shelter		07-L-G-5201	8/07 to 06/11	477,000	207,101
LC Downtown Revitalization		04-L-NR-I-3-G-275	10/04 to 6/09	420,750	-
LC Downtown Revitalization		05-L-G-0292	to 06/10	625,000	163,345
LC Downtown Revitalization		05-L-G-1429	08/12/05-06/30/10	260,000	137,118
Mainstreet Central Business District		05-L-G-1043	04/06 to 06/30/10	140,000	13,467
LC Downtown Revitalization		06-L-G-416	9/06 to 6/10	1,050,000	12,234
LC Downtown Art Panels		07-L-G-5192	8/07 to 06/11	4,285	-
Lohman Median Landscaping		ST-5614(201)03	10/05 to 6/10	100,000	78,099
Mesilla Park Community Center Renov		06-L-G-1612	05/06 to 06/10	50,000	16,426
Mesilla Park Rec Ctr Parking Lot		06-L-G-2493	05/06 to 06/10	50,000	42,140
Mesilla Park Community Center Renov		2008-3008	09/07 to 06/11	50,000	39,660
Mesilla Park Community Center Renov		2008-3814	09/07 to 06/11	142,462	79,295
Mesquite Historic District		04-L-NR-I-3-G-276	10/04 to 6/09	346,500	44,658
Mesquite Historic District				60,000	-
Mesquite Historic District		05-L-G-301	8/05 to 6/10	425,000	360,957
Mesquite Historic District				246,840	-
Mesquite Historic District		05-L-G-1457	09/05 to 06/10	25,000	13,132
Mesquite Historic District	06-332	06-L-G-1583	06/06 to 06/10	150,000	-
Mesquite Gateway Monument		08-L-G-4288	07/08 to 06/12	10,000	537
Munson Senior Center		05-L-NR-I-3-G-0838	9/06 to 6/10	148,500	-
North Las Cruces Park		05-L-NR-I-3-G-0291	9/05 to 6/10	50,000	26,505
Open Space Park		05-L-G-1425	09/05 06/10	25,000	16,744
Rio Grande Theatre		04-L-NR-I-3-G-279	10/04 to 6/09	693,000	-
Thomas Branigan Memorial Library GO Bond		50500-0000005260	7/07 to 6/10	214,782	54,803
Thomas Branigan Memorial Library		04-L-G-0868	to 06/09	100,980	100,980
Thomas Branigan Memorial Library		04-L-G-0884	to 06/09	105,930	105,930
Branigan Library		06-L-G-1586	05/06 to 6/10	265,000	34,210
Thomas Branigan Memorial Library	07-078	06-L-G-395	09/06 to 06/10	50,000	8,710
Branigan Library Childrens Wing		08-L-G-4278	07/08 to 06/2012	125,000	21,947
Branigan Library Gate Works		06-L-G-7827	04/07 thru 06/10	65,000	50,356
Veterans Memorial Wall		07-L-G-5211	07 to 6/30/11	136,000	-
Veterans Memorial Wall		07-L-G-3408	07 to 6/30/11	20,000	-
High Noon Soccer Complex		07-L-G-3405	07 to 6/30/11	50,000	-
Homeless Vet Housing Authority		07-L-G-3406	07 to 6/30/11	50,000	-
Police & Fire Training Facility		07-L-G-3407	07 to 6/30/11	100,000	69,390
East Mesa Multigenerational Center		07-L-G-5189	07 to 6/30/11	50,000	-
Alternative Rec Facility (Incl dog drinking fountain)		07-L-G-5190	07 to 6/30/11	50,000	50,000
Amador Hotel		07-L-G-5191	07 to 6/30/11	62,900	62,900
Amador Museum		08-L-G-4276	07/08 to 06/2012	114,000	16,698
Branigan Library Expansion		07-L-G-5193	07 to 6/30/11	550,000	-
Burn Lake Improvements		07-L-G-5194	07 to 6/30/11	75,000	75,000
Community Garden in LC		07-L-G-5195	07 to 6/30/11	20,000	-
Convention Center		07-L-G-5196	07 to 6/30/11	100,000	100,000
Dog Park		07-L-G-5197	07 to 6/30/11	100,000	98,466

City of Las Cruces
Schedule of Expenditures of State and Federal Awards — continued
For the Year Ended June 30, 2009

Grantor/Pass-Through Grantor/ Grant or Contract Name	Federal CFDA Number	Contract/Grant or State Number	Grant/Program Period	Program or Award Amount	Expenditures
New Mexico Department of Finance and Administration - continued					
High Noon Soccer Fields		07-L-G-5199	07 to 6/30/11	$ 85,900	$ -
High Noon Soccer Complex				-	-
High Noon Soccer Complex 05-1432				-	-
High Noon Soccer Complex				85,000	-
High Noon Soccer Complex		08-L-G-4282	07/08 to 06/2012	50,000	-
Homeless Vet Housing Authority		07-L-G-5200	07 to 6/30/11	216,697	6,770
La Pinon Center		07-L-G-5202	07 to 6/30/11	41,900	-
Mesilla Valley Hospice Equipment		07-L-G-5204	07 to 6/30/09	437,185	436,274
Mesquite Historic District		07-L-G-5205	07 to 6/30/11	370,000	-
Museum of Natural History	08-038	07-L-G-5206	07 to 6/30/09	30,000	29,271
Museum of Natural History	08-038	07-L-G-5207	08/07 to 06/11	100,000	44,400
Museum of Natural History		08-L-G-4289	07/08 to 06/2012	180,000	-
Police Athletic League Boxing Equipment		07-L-G-5208	07 to 6/30/09	30,000	27,878
Police Dept. Firearm Training Equipment		07-L-G-5209	07 to 6/30/09	230,000	81,539
Community of Hope Office		04-L-G-1669	10/04 to 06/09	100,000	59,542
Bus Shelters		05-0443	39629	7,956	6,120
Bus Shelters		06-0387	09/06 to 06/10	50,000	42,870
Community Options Equipment 2008		08-L-G-4281	07/08 to 06/2012	10,000	-
Total Department of Finance and Administration				25,297,422	6,991,955
New Mexico Third Judicial District Court					
Juvenile Drug Court		FEMA-1659-DR-NM	01/16/07 thru 2/29/08	8,000	5,210
Total New Mexico Third Judicial District Court				8,000	5,210
Total state expenditures of state awards				**36,311,321**	**9,953,627**
Executive Office of the President					
Office of National Drug Control Policy					
HIDTA	16.xxx	I7PSNP562	7/07 thru 6/09	738,324	12,699
HIDTA	16.xxx	I8PSNP562Z	07/08 thru 6/10	808,919	759,425
HIDTA	16.xxx	G09SN0006A	01/09 THRU 12/10	800,277	1,005
Total Office of National Drug Control Policy				2,347,520	773,129
U.S. Department of Agriculture					
Pass-through State Health Environment Department					
Summer Food Program	10.559	07-3027	05/30/08 thru 08/31/08	254,884	116,314
Summer Food Program	10.559	07-3027	05/30/09 thru 08/31/09	277,853	100,046
Total U.S. Department of Agriculture				532,737	216,360
U. S. Department of Housing and Urban Development					
Community Development Block Grant					
Metro Entitlement Grants					
B-03-MC-35-0002	14.218	B-03-MC-35-0002	10/03 to Comp	1,373,757	-
B-04-MC-35-0002	14.218	B-04-MC-35-0002	10/04 to Comp	1,277,435	-
B-05-MC-35-0002	14.218	B-05-MC-35-0002	10/05 to Comp	1,492,828	5,100
B-06-MC-35-0002	14.218	B-06-MC-35-0002	10/06 to Comp	1,019,805	89,959
B-07-MC-35-0002	14.218	B-07-MC-35-0002	10/07 to Comp	1,022,960	113,289
B-08-MC-35-0002	14.218	B-08-MC-35-0002	10/08 to Comp	992,600	353,860
Total Community Development Block Grant				7,179,385	562,208

City of Las Cruces
Schedule of Expenditures of State and Federal Awards — continued
For the Year Ended June 30, 2009

Grantor/Pass-Through Grantor/ Grant or Contract Name	Federal CFDA Number	Contract/Grant or State Number	Grant/Program Period	Program or Award Amount	Expenditures
U. S. Department of Housing and Urban Development - continued					
Home Program Grant					
M-04-MC-35-0222	14.239	M-04-MC-35-0222	10/04 to Comp	$ 587,587	$ -
M-05-MC-35-0222	14.239	M-05-MC-35-0222	10/05 to Comp	493,332	3,058
M-06-MC-35-0222	14.239	M-06-MC-35-0222	10/06 to Comp	502,636	130,802
M-07-MC-35-0222	14.239	M-07-MC-35-0222	10/07 to Comp	496,988	28,909
M-08-MC-35-0222	14.239	M-08-MC-35-0222	10/08 to Comp	481,937	49,594
Total Home Investment Partnerships Program				2,562,480	212,363
Community Development Block Grant Brownsfield Economic Development Initiative					
Rio Grande Theatre	14.246	B-03-SP-NM-0498	2/04 thru 2/09	804,735	-
Total Community Development Block Grants/Brownsfield Economic Development Initiative				804,735	-
Other HUD					
Shelter Plus Care	14.238	NM02C3-01-006	9/04 to 8/09	327,060	43,857
Total other HUD				327,060	43,857
Total U. S. Department of Housing and Urban Development				10,873,660	818,428
Bureau of Reclamation					
Lush & Lean Demonstration Program Grant, Ph I	15.517	06-FG-40-2481	10/31/05 - 09/30/09	25,000	19,499
Lush & Lean Demonstration Program Grant, Ph II	15.517	07-FG-40-2612	02/23/07 - 09/30/09	12,300	3,000
Total Bureau of Reclamation				37,300	22,499
U.S. Department of Justice					
2005 Cops Technology	16.710	2005-CKWX-0257	12/08/04 thru 12/07/08	236,794	93,122
2005 Cops Interoperability	16.710	2005-INWX-0014	9/05 thru 8/08	981,360	47,842
2007 COPS TECH	16.710	2007-CKWX-0047	9/07 thru 8/10	570,303	1,240
Justice Assistance	16.738	2005-DJBX-0777	10/04 thru 9/08	77,514	8,813
Justice Assistance	16.738	2006-DJBX-1020	10/05 thru 9/09	45,529	-
G.R.E.A.T.	16.737	2007-JV-FX-0304	06/07 thru 11/30/09	64,962	5,497
G.R.E.A.T. reported with PSN	16.737	2007-JV-FX-0304	08/31/08-02/28/09	4,000	-
Justice Assistance	16.738	2007-DJ-BX-1021	10/06 thru 09/10	84,306	42,964
Justice Assistance	16.738	2008-DJ-BX-0424	10/07 thru 09/11	28,927	8,204
Justice Assistance	16.804	2009-SB-B9-0497	03/01 thru 02/13	281,558	-
Justice Assistance	16.804	2009-SB-B9-0497	03/01 thru 02/13	166,312	-
Bullet Proof Vest Program *	16.607	2005-BUBX05027165	08/05 thru 08/10	36,120	-
Bullet Proof Vest Program*	16.607	2007-BUBX05027165	04/07 thru 04/12	16,777	6,887
Victim Assistance Unit	16.575	2009-VA-436	07/01/08-06/30/09	30,450	30,450
Subtotal U.S. Department of Justice				2,624,912	245,019
Pass-through New Mexico Department of Public Safety					
Project Safe Neighborhoods	16.609	2007-PG-CX-0066/ 07-PSN-LCPD-FY08	10/07 thru 02/28/09	6,400	6,400
Project Safe Neighborhoods	16.744	2007-PG-BX-0082/07 -ANTI-GANG-LCPD-FY08	10/07 thru 02/28/09	16,205	3,628
Project Safe Neighborhoods	16.609	2008-PSN-LCPD-FY09	10/01/08-09/30/09	17,467	12,572
Total New Mexico Department of Public Safety				40,072	22,600
Total U.S. Department of Justice				2,664,984	267,619

City of Las Cruces
Schedule of Expenditures of State and Federal Awards — continued
For the Year Ended June 30, 2009

Grantor/Pass-Through Grantor/ Grant or Contract Name	Federal CFDA Number	Contract/Grant or State Number	Grant/Program Period	Program or Award Amount	Expenditures
U.S. Department of Transportation					
Airport Improvement					
Airport Air Traffic Control Tower	20.106	OTA City of Las Cruces	7/04 to Completion	$ 1,100,000	$ 4,633
Airport Lights and Signs	20.106	OTA City of Las Cruces	5/06 to Completion	250,000	-
Westend Taxiway	20.106	AIP 3-35-0024-0019-2007		37,762	28,976
Airport Improvements Runway	20.106	AIP 3-35-0024-0020-2009		610,801	601,450
Total Airport Improvement				1,998,563	635,059
Federal Aviation Administration					
ARRA-Runway 12-30	20.106	3-35-0024-0022		8,097,163	57,816
Total Federal Aviation Administration				8,097,163	57,816
Federal Transportation Administration					
Section 5309	20.500	NM 03-0052	9/05 to Completion	1,868,050	317,921
Section 5309	20.500	NM 04-0002	8/06 to Completion	990,000	990,000
Section 5309	20.500	NM 04-0004	11/07 to Completion	86,320	83,991
Section 5309	20.500	NM 04-0007	9/08 to Completion	626,650	6,479
Section 5307	20.507	NM 90-0071	1/05 to Completion	34,500	-
Section 5307	20.507	NM 90-0074	8/06 to Completion	112,790	-
Section 5309	20.500	NM 03-0054	7/06 to Completion	364,077	102,151
Section 5307	20.507	NM 90-0076	8/06 to Completion	17,490	-
Section 5307	20.507	NM 90-0082	10/07 to Completion	42,176	13,673
Section 5309	20.500	NM 90-0083	1/08 to Completion	5,900	3,643
Section 5307	20.507	NM 90-0088	9/08 to Completion	111,680	8,016
Section 5307	20.507	NM 90-4088	9/08 to Completion	1,209,020	1,209,020
Total Federal Transportation Administration				5,468,653	2,734,894
Federal Highway Administration					
Santa Fe Depot	20.205	TCSE-013-Q69/92D	7/01 to Completion	187,900	-
Pass-through State Highway Department					
Federal Highway Administration					
Rideshare NMSHTD	20.205	M00822	7/08 thru 6/09	31,000	31,000
N M Beautification	20.205	08-418-6001-0029	7/08 thru 6/09	27,250	27,196
S.T.E.P.	20.600	08-PT-06-049	10/07 thru 09/08	23,318	-
S.T.E.P.	20.600	08-PT-D6-049	06/08 thru 09/08	22,000	21,233
S.T.E.P.	20.600	09-PT-63-049	02/09/09-09/30/09	16,010	16,010
OBD/DWI-Traffic Safety Bureau	20.608	09-AL-64-049	11/20/2008 thru 09/09	96,216	94,373
OBD/DWI-Traffic Safety Bureau	20.608	09-AL-64-049	10/09 thru 09/10	96,216	-
OBD/DWI-Traffic Safety Bureau	20.608	08-AL-64-049	10/07 thru 09/08	106,210	36,135
OBD/DWI-Traffic Safety Bureau	20.600	08-OP-CT-049	05/19/08-06/1/08	9,870	-
OBD/DWI-Traffic Safety Bureau	20.600	06-OP-CT-049	05/19/06-06/1/06	8,960	(192)
OBD/DWI-Traffic Safety Bureau	20.600	06-OP-CT-049	05/11/09-05/31/09	11,829	8,803
Total Pass-through State Highway Department				448,879	234,558
Total U.S. Department of Transportation				16,201,158	3,662,327

City of Las Cruces
Schedule of Expenditures of State and Federal Awards — continued
For the Year Ended June 30, 2009

Grantor/Pass-Through Grantor/ Grant or Contract Name	Federal CFDA Number	Contract/Grant or State Number	Grant/Program Period	Program or Award Amount	Expenditures
Environmental Protection Agency					
Lower Rio Grande Water Users Org					
Regional Sustainable Water Project	66.202	XP-986611-01-0	10/00 - 9/09	$ 650,000	$ -
Las Cruces Drinking Water Transmission Line Grant	66.202	XP-966347-01-2	10/01/06 - 09/30/09	955,600	-
Water Reclamation Project					
East Mesa Water Reclamation Plant	66.606	XP-986832-01-5	10/01/01 - 03/26/10	1,645,400	776,866
Total Environmental Protection Agency				3,251,000	776,866
U.S. Department of Health and Human Services					
Disease Prev. & Health Prom. - Title III-Part D	93.043	2008-09-64014	7/08 thru 6/09	15,943	15,943
Supportive Services & Senior Ctrs - Title III-Part B	93.044	2008-09-64014	7/08 thru 6/09	21,752	21,752
Meals/Transportation Grant - Title III-Part C1 & C2	93.045	2008-09-64014	7/08 thru 6/09	92,511	92,511
National Family Caregivers Support - Title III-Part E	93.052	2008-09-64014	7/08 thru 6/09	35,503	35,503
Nutrition Services Incentive Program - Title III	93.053	2008-09-64014	7/08 thru 6/09	75,137	75,137
Total U.S. Department of Health and Human Services				240,846	240,846
Corporation for National & Community Service					
Retired and Senior Volunteer Program	94.002	U08SRWNM001	7/08 thru 6/09	61,131	61,129
Total Corporation for National & Community Service				61,131	61,129
U.S. Department of Homeland Security					
FEMA DHS Equipment	97.044	EMW-2007-FO-09886	07/08 thru 06/09	112,000	112,000
Total U.S. Department of Homeland Security				112,000	112,000
Total expenditures of federal awards				36,322,336	6,951,203
Total expenditures of state and federal awards				$ 72,633,657	$ 16,904,830

City of Las Cruces
Notes to Schedule of Expenditures of State and Federal Awards
June 30, 2009

1) General

The accompanying schedule of expenditures of state and federal awards presents the activity of all state and federal award programs of the City of Las Cruces, New Mexico, (the "City"). The City's reporting entity is defined in Note 1 to the City's financial statements. The Office of Management and Budget's (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* sets forth requirements whereby federal grants may be audited under a "single audit" approach at the same time the City's financial statements are audited. All awards received from state and federal agencies, as well as awards passed through other organizations and government agencies, are included on the schedule, except for those awards received directly by the Housing Authority of the City of Las Cruces, New Mexico (the "Housing Authority"). These awards are presented on the Housing Authority's schedule of expenditures of federal awards.

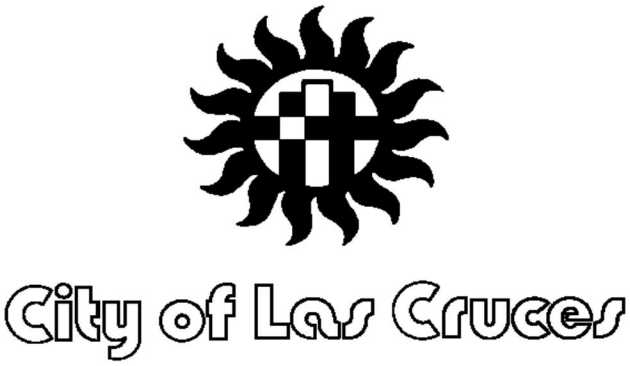
2) Basis of Presentation

The accompanying schedule of expenditures of state and federal awards includes the state and federal grant activity of the City and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3) Reconciliation of Schedule of Expenditures of State and Federal Awards

The following is a reconciliation of the expenditures reported on the schedule of expenditures of state and federal awards to the expenditures reported in the financial statements for the City:

Expenditures on schedule of expenditures of state and federal awards	$ 16,904,830
Expenditures financed by other funding sources	137,864,658
Expenditures reported in the statement of revenues, expenditures and changes in fund balance—governmental funds	$ 154,769,488


City of Las Cruces

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matter Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Mr. Hector H. Balderas, New Mexico State Auditor
and the Honorable Mayor and City Council Members
of the City of Las Cruces

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Las Cruces, New Mexico (the "City") as of and for the year ended June 30, 2009, which collectively comprise the City's basic financial statements. We also have audited the financial statements of each of the City's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds presented in the accompanying combining financial statements and the budgetary comparison schedules as of and for the year ended June 30, 2009, and have issued our report thereon dated November 16, 2009. 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 City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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 or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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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 affects the City'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 City's financial statements that is more than inconsequential will not be prevented or detected. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items FS 09-1 and FS 09-2 to be significant deficiencies in internal control over financial reporting.

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 City's internal control. Our consideration of the 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 the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

In addition, the results of our tests disclosed matters that are required to be reported under New Mexico State Auditor Rule 2 NMAC 2.2, *Requirements for Contracting and Conducting Audits of Agencies*, which are described in the accompanying schedule of state auditor's rule findings as SA 09-1 through SA 09-5.

The City's responses to the findings identified in our audit are included in the accompanying schedule of findings and questioned costs and schedule of state auditor rule findings. We did not audit the City's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Mayor, the City Council, the City's management, and the New Mexico State Auditor, and the New Mexico Department of Finance and Administration, and is not intended to be and should not be used by anyone other than these specified parties.

REDW LLC

November 16, 2009

Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance

Mr. Hector H. Balderas, New Mexico State Auditor
and the Honorable Mayor and City Council Members
of the City of Las Cruces

Compliance

We have audited the compliance of the City of Las Cruces (the "City") 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. The City's major federal programs are identified in the summary of auditors' 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 the City's management. Our responsibility is to express an opinion on the City'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 the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City 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. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are disclosed in the accompanying schedule of findings and questioned costs as items FA 09-1 and FA 09-2.

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Internal Control Over Compliance

The City's management 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 the City's internal control over compliance with the 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 as opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

A *control deficiency* in the City'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 affects the City's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the City's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items FA 09-1 and FA 09-2 to be significant deficiencies.

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 City's internal control. We did not consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

The City's responses to the findings identified in our audit are included in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Mayor, City Council and management, the State of New Mexico Office of the State Auditor, the New Mexico Department of Finance and Administration, 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.

REDW LLC

November 16, 2009

City of Las Cruces
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Section I — Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness identified?	No
Significant deficiency identified not considered to be a material weakness?	Yes
Type of auditors' 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

City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section I — Summary of Auditors' Results — continued

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
16.710	Public Safety Partnership and Community Policing Grants
16.XXX	High Intensity Drug Trafficking Area
20.106	Airport Improvement Program
20.500/20.507	Federal Transit Cluster

Dollar threshold used to distinguish between type A and type B programs:	$300,000
Auditee qualified as low-risk auditee?	No

City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section II — Financial Statement Findings

FS 09-1 — Cash and Investment Reconciliations (Repeat)

Condition: The January through March cash and investment reconciliations were not completed in a timely manner. Cash and investment reconciliations were not being independently reviewed for approximately nine months of fiscal year 2009.

Criteria: Adequate internal controls should be in place to ensure cash and investment reconciliations are completed and reviewed in a timely manner to ensure accurate financial reporting.

Effect: Errors or irregularities in cash and investments may go undetected if reconciliations are not completed timely and reviewed. This may result in cash and investment balances not properly reported.

Cause: During the year, cash and investment reconciliations were not completed in a timely manner. In addition, reconciliations did not go through a review process to ensure accuracy.

Auditors' Recommendations: Cash and investment reconciliations should be completed on at least a monthly basis. Reconciliations should be independently reviewed to ensure timely and accurate completion.

Management's Response: The City agrees with the finding. Regular monthly bank reconciliations, with supervisory review, were implemented prior to the 2009 fiscal year-end.

City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section II — Financial Statement Findings — continued

FS 09-2 — Payroll Processing

Conditions: Human resources is responsible for setting up employee information and establishing payroll data. However, payroll personnel have the ability to alter employee information such as pay rates and leave balances. Compensating controls were established; however, the controls were not implemented.

Criteria: Adequate internal controls should be in place to prevent, detect or deter inappropriate transactions through segregation of incompatible duties or compensating controls.

Effect: Without stringent internal controls including segregation of incompatible duties, the risks of errors and fraudulent activity occurring, and not being detected, is increased.

Cause: Compensating controls were not in place when incompatible duties were not segregated. Payroll reports are required to be reviewed as a compensated control for payroll responsibilities not being segregated. However, payroll reports were not being reviewed during fiscal year ended June 30, 2009.

Auditors' Recommendations: The City should segregate incompatible duties where practical and implement compensating controls when segregation of duties is not practical. Payroll information should be independently reviewed to ensure payroll processing is accurate at all times.

Management's Response: Compensating controls were established during fiscal year 2008, but not fully implemented during fiscal year 2009. The City will establish regular review of payroll exception reports to ensure payroll processing is accurate at all times.

City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section III — Federal Award Findings and Questioned Costs

FA 09-1 — Allowable Costs

Federal program information:

Funding agency:	U.S. Department of Justice
Title:	Public Safety Partnership and Community Policing Grants
CFDA number:	16.710
Award number:	2005-INWX-0014
Award period	9/1/05 – 8/31/09

Condition: During the year, airtime charges were paid for activated air cards that were not installed on mobile data terminals. This resulted in unallowable costs charged to the grant, which had to be reimbursed to the funding agency.

Criteria: The general criteria affecting the allowability of costs under federal awards are:

- Costs must be reasonable and necessary for the performance and administration of federal awards.
- Costs must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances.
- Costs must conform to any limitations or exclusions as to types or amounts of cost items.
- Costs must be documented in accordance with OMB Circular A-102, *Common Rule*, for State, local and Indian Tribal governmental units.

Questioned Costs: None.

Context: Airtime charges paid for air cards that were not installed during fiscal year 2009.

Effect: Unallowable costs of $70,658 charged to the grants were reimbursed to the funding agency.

Cause: Established internal controls were not followed to assure expenditures charged to grant funds were for actual services provided.

Auditors' Recommendations: Established internal controls should be followed to ensure all expenditures charged to grants are adequately reviewed, and are for actual services provided.

Management's Response: The City agrees with the finding and will implement the recommendation regarding internal controls. A Grants Administration Office has been established to help ensure grant compliance across the City.

City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section III — Federal Award Findings and Questioned Costs — continued

FA 09-2 — Procurement

Federal program information:

Title:	Public Safety Partnership and Community Policing Grants
CFDA number:	16.710
Award number:	2005-INWX-0014
Award period	9/1/05 – 8/31/09

Condition: Internal control procedures were not followed to ensure airtime rates for air cards charged to the grant were approved by the appropriate personnel. During fiscal year 2009, there was not a formal approved contract for air card monthly airtime rates.

Criteria: Recipients are to use their own procurement procedures provided that they conform to applicable Federal law and regulations and standards identified in the A-102 Common Rule.

Questioned Costs: None.

Context: Monthly airtime rates charged to the grant.

Effect: Monthly air time rates through February 2009 were paid without an approved contract.

Cause: Internal control procedures were not followed to ensure billed airtime rates were supported by an approved contract.

Auditors' Recommendations: Established policies and procedures should be followed to ensure compliance with the procurement process. This will ensure all contracts for services provided are approved by the appropriate personnel.

Management's Response: The Procurement Office will document and implement policies to improve the procurement process. Internal procedures will be modified to ensure the proper management of contracts.

City of Las Cruces
Schedule of State Auditor Rule Findings
For the Year Ended June 30, 2009

The following findings are reported in accordance with the New Mexico State Audit Rule 2 NMAC 2.2., *Requirements for Contracting and Conducting Audits of Agencies.*

SA 09-1 — Actual Expenditures Exceeded Budget Expenditures (Repeat Finding)

Condition: The following funds over-expended budgeted amounts as of June 30, 2009:

- Judicial Education ($872)
- Environmental Gross Receipt Tax ($68,793)
- Gas Tax Street Maintenance ($22,968)
- Public Safety Gross Receipts Tax ($20,769)
- Keep Las Cruces Beautiful ($74)
- RSVP ($4,192)
- Senior Employment Program ($1,727)
- TIDD Dedicated Revenues ($116)
- STOP ($139,081)

Criteria: Actual expenditures should not exceed budgeted expenditures at the legal level of compliance.

Context: Nine funds over-expended approved budgeted amounts.

Effect: Actual expenditures exceed budgeted amounts in nine of the City's funds.

Cause: Procedures were not in place to ensure budgetary compliance.

Auditors' Recommendations: Establish adequate procedures to monitor budget compliance and prohibit spending exceeding budgeted amounts. Unfavorable variances should be investigated to ensure that program directors are spending according to the adopted budget.

Management's Response: The City will continue to improve procedures to identify budget overruns more timely and investigate unfavorable variances.

City of Las Cruces
Schedule of State Auditor Rule Findings — continued
For the Year Ended June 30, 2009

SA 09-2 — Record Retention

Condition: Due to the City's record retention policy, the City of Las Cruces did not maintain bid documentation for a service contract exceeding the competitive bid threshold.

Criteria: The City's procurement code requires documentation of the results of the bidding process for procurements in excess of $35,000.

Effect: The City may not have contracts maintained that were entered into in prior years due to the current record retention policy.

Cause: Established policies and procedures to not ensure bid service contracts are not maintained for longer than a five-year time period.

Auditors' Recommendations: We recommend that the City revises its current record retention policy to ensure bid documentation for contractual agreements is maintained for longer than a five-year time period.

Management's Response: The Procurement Office will document and implement policies to improve the monitoring of the procurement process. Internal procedures will be modified to ensure the proper management of bid documents.

City of Las Cruces
Schedule of State Auditor Rule Findings — continued
For the Year Ended June 30, 2009

SA 09-3 — Information Technology (Repeat Finding)

Condition: Several areas of the Information Technology infrastructure were identified as needing enhanced controls. These areas are:

- lack of a formal, written agreement between the City and Dona Ana County (the County) regarding the County's use of the City's fiber infrastructure
- lack of appropriately skilled IT resources
- lack of regular employee computer security awareness training

Criteria: Information Technology (IT) including systems and infrastructure are essential and integral to the efficiency of the City's operations. IT internal controls are needed to maintain the confidentiality, integrity, and availability of data. IT internal controls are as important as the internal controls that surround the input of financial transactions into the City's general ledger.

Context: The IT Department has corrected the majority of the findings documented in the audit report of 2008. These include removing user's local administrative rights on user's computers, implementing preventive maintenance contracts for the HVAC, and UPS devices in the data center. However, there are some important controls lacking.

Lack of formal written agreement between the City and Dona Ana County regarding network connectivity

- The Dona Ana County network utilizes some of the fiber network infrastructure owned and maintained by the City. Using the City's fiber connectivity allows the County network to connect to healthcare services, Detention Center, Emergency Dispatch Center, and Office of Emergency Preparedness. County IT personnel had to get access to a City wiring closet to perform maintenance because the County had lost some of its connectivity. There is no formal written agreement regarding the County's use of City network infrastructure. Without a formal agreement outlining responsibilities, service levels, and other legal requirements, the City may be subject to potential security, availability, accountability, and liability issues. A meeting has been held to discuss this issue but there is still no formal agreement.

Lack of appropriately skilled IT resources

- In the past 12 months, the IT Department has lost several key IT personnel, including the System Administrator and Database Administrator. There appears to be difficulties in hiring skilled IT personnel to fill vacant positions in the IT Department. These difficulties include, but may not be limited to:
  - long recruit-to-hire time
  - appropriate salary scales
  - geographic location.

SA 09-3 — Information Technology (Repeat Finding) — continued

---

Given the size and complexity of the City network, skilled/experienced IT personnel are needed to maintain and develop it. Lack of skilled IT personnel may lead to overloading of existing personnel. This results in important tasks and projects being delayed or cancelled.

Lack of regular employee computer security awareness training

- IT provides some computer security awareness training to new hires as part of the orientation process. However, no ongoing computer security awareness training is given to employees. Most security experts consider employee lack of security awareness to be the weakest link in the security chain. Security awareness training is a continually evolving process and must be regularly updated in order to be most effective. Lack of employee security awareness training is a security risk to the City network and data.

Effect: The ability of the IT Department to keep up-to-date with current technologies will be restricted due to limited resources. Lack of regular employee computer security awareness training is a security risk to the City network and its data.

Cause: Having Dona Ana County utilizing some of the City's fiber connectivity, without a clearly written agreement, could result in potential security and/or liability issues. Lack of appropriately skilled and experienced IT personnel in the City's IT Department means that existing personnel are over loaded and tasks and projects will be delayed or will go undone.

Auditors' Recommendations: The City should ensure that, if the County is to continue using the City's fiber connectivity, a formal written agreement is created and implemented as soon as possible. This agreement should define clearly the responsibilities of the City and the County.

The City should consider ways to shorten the recruit to hire time and how to attract skilled, experienced IT personnel. The City should ensure that all employees receive regular (annual) computer security awareness training.

Management's Response: The City:

- Has prepared a formal written agreement with the County regarding fiber connectivity which will be executed in December 2009.
- Will review hiring procedures and salaries so that vacancies are filled in a timely manner whenever possible
- Will develop a plan for employee training on computer security awareness

City of Las Cruces
Schedule of State Auditor Rule Findings — continued
For the Year Ended June 30, 2009

SA 09-4 — Mileage Reimbursements

Condition: Mileage reimbursement was requested twice by an employee and both reimbursement requests were paid.

Criteria: Mileage reimbursements should be accurately disbursed in accordance with the City of Las Cruces Travel Policy, City Manager Policy CMP1.3.

Effect: A mileage reimbursement of $33.82 was paid twice.

Cause: Mileage reimbursement requests are not adequately reviewed to ensure that reimbursements are paid in accordance to the City's travel policy.

Auditors' Recommendation: We recommend that the City implement adequate controls to provide assurance that mileage reimbursements are properly disbursed.

Management's Response: The City will review controls to provide assurance that mileage reimbursements are accurate and proper.

City of Las Cruces
Schedule of State Auditor Rule Findings — continued
For the Year Ended June 30, 2009

SA 09-5 — Reporting

Federal program information:

Funding agency:	U.S. Department of Transportations
Title:	Federal Transit Cluster
CFDA number:	20.500/20.507
Award number:	Various
Award period	9/30/05 – Completion

Condition: Required financial reports were submitted to the granting agency; however, reports tested were filed up to four days after the due date.

Criteria: The program requires financial reports to be filed within 30 days at the end of each program year.

Questioned Costs: None.

Context: Four out of four financial reports tested.

Effect: The program may not be in compliance with its reporting requirements if financial reports and not prepared and filed in a timely manner.

Cause: Internal control procedures are not being followed to ensure financial reports are submitted prior to the due date.

Auditors' Recommendations: All financial reports should be submitted as outlined in the grant agreement. The program director should maintain a calendar noting when the financial reports are due and ensure they are submitted by the due date.

Management's Response: The City will establish procedures to ensure compliance in grant reporting.

City of Las Cruces
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009

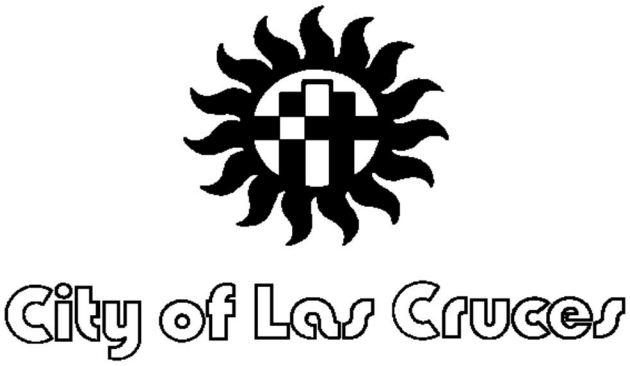
Prior Audit Findings	Current Status
Financial Statement Findings	
FS 08-1 — Cash Reconciliations	Repeat finding; see FS 09-1
FS 08-2 — Segregation of Duties	Repeat finding; see FS 09-2
FS 08-3 — Municipal Court Fines and Fees	Resolved
FS 08-4 — Fiscal Policies and Procedures	Resolved
FS 08-5 — SCSWA Cash Receipts Procedures (Repeat Finding)	Resolved
Federal Award Finding – All Major Programs	
FA 08-1 — Special Tests and Provisions—Form I-9 (Repeat Finding)	Resolved
State Auditor Findings	
SA 08-1 — Actual Expenditures Exceeded Budget Expenditures (Repeat Finding)	Repeat finding; see SA 09-1.
SA 08-2 — Information Technology (Repeat Finding)	Repeat finding; see SA 09-3.
SA 08-3 — Employee File Documentation	Resolved

City of Las Cruces
Corrective Action Plan
For the Year Ended June 30, 2009

Audit Finding	Corrective Action Plan	Person Responsible	Estimated Completion Date
FS 09-1 Cash and Investment Reconciliations (Repeat)	Regular monthly bank reconciliations, with supervisory review, were implemented prior to the 2009 fiscal year-end.	Treasurer	June 30, 2010
FS 09-2 Payroll Processing	The City will revise procedures to ensure regular review of payroll exception reports.	Human Resources Director	June 30, 2010
FA 09-1 Allowable Costs	The City will review internal procedures to ensure compliance with grant requirements. A Grants Administration Office has been established to ensure compliance for all grants.	Grants Administrative Office	June 30, 2010
FA 09-2 Procurement	Purchasing will document and implement policies to improve the procurement process. Internal procedures will be modified to ensure the proper management of contracts.	Purchasing Manager	June 30, 2010

City of Las Cruces
Corrective Action Plan — continued
For the Year Ended June 30, 2009

Audit Finding	Corrective Action Plan	Person Responsible	Estimated Completion Date
SA 09-01 Actual Expenditures Exceeded Budgeted Expenditures (Repeat)	The City will enhance monitoring procedures to identify budget overruns more timely and investigate unfavorable variances.	Budget Manager	June 30, 2010
SA 09-2 Record Retention	Internal procedures in Purchasing will be modified to ensure the proper management of bid documents.	Purchasing Manager	June 30, 2010
SA 09-3 Information Technology (Repeat)	The City will continue efforts to enhance controls and increase system security. A formal written agreement regarding fiber connectivity will be prepared. Hiring procedures will be reviewed to ensure vacancies are filled in a timely manner. Security awareness training will be provided to City employees.	Information Technology Director	June 30, 2010
SA 09-4 Mileage Reimbursements	The City will review controls to provide assurance that mileage reimbursements are accurate and proper.	Disbursements Supervisor	June 30, 2010
SA 09-5 Reporting	The City will establish procedures to ensure compliant grant reporting.	Transit Administrator/ Accounting Supervisor	June 30, 2010


City of Las Cruces

Housing Authority of the City of Las Cruces
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Contract/Grant or State Number	Grant Period	Program or Award Amount	Federal Expenditures
U.S. Department of Housing and Urban Development					
Direct Programs					
Section 8 New Construction and Substantial Rehabilitation	14.182	NM02-0002-004	7/1/08-6/30/09	$ 355,001	$ 355,001
Public and Indian Housing	14.850	NM00300000109D	7/1/08-6/30/09	572,049	572,049
		NM00388888809D	7/1/08-6/30/09	7,001	7,001
					579,050
Section 8 Housing Choice Vouchers	14.871	NM003V0	7/1/08-6/30/09	3,895,365	3,895,365
Public Housing Capital Fund (CFP)	14.872	NM02P003501-08	5/24/08-6/12/12	379,462	190,859
		NM02P003501-07	9/19/07-9/12/11	355,272	23,031
		NM02P003501-06	6/8/06-7/17/10	421,103	2,218
					216,108
Total expenditures of federal awards					**$ 5,045,524**

Housing Authority of the City of Las Cruces
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

1) General

The accompanying schedule of expenditures of federal awards presents expenditures of all federal awards of the Housing Authority of the City of Las Cruces, New Mexico, (the "Housing Authority"). The Housing Authority's reporting entity is defined in Note 1 to the Housing Authority's financial statements.

2) Basis of Presentation

The accompanying schedule of expenditures of federal awards includes federal grant activity of the Housing Authority and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Mr. Hector Balderas,
New Mexico State Auditor,
The Board of Commissioners of the Housing
Authority of the City of Las Cruces
and the
Honorable Mayor and City Council Members of
the City of Las Cruces

We have audited the financial statements and budgetary comparison of the Housing Authority of the City of Las Cruces (the "Housing Authority"), a component unit of the City of Las Cruces, New Mexico, as of and for the year ended June 30, 2009, and have issued our report thereon dated November 17, 2009. Our report was modified to include a reference to other auditors. 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. Other auditors audited the financial statements of Montana Senior Village, LLC, MSV II Limited Partnership, Stone Mountain Place, LP, Falcon Ridge, LP, and Cimmaron II Apartments Limited Partnership, component units of the Housing Authority, as described in our report on the Housing Authority's financial statements and budgetary comparison. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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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 affects the Housing Authority'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 Housing Authority's financial statements that is more than inconsequential will not be prevented or detected by the Housing Authority's internal control.

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 Housing Authority's internal control. Our consideration of the 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 the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Housing Authority'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. We noted a matter that is required to be reported under *Government Auditing Standards* paragraphs 5.14 and 5.16 and Section 12-6-5 NMSA 1978, which is described in the accompanying schedule of findings and questioned costs as item SA 09-1.

The Housing Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Housing Authority's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the City of Las Cruces' City Council, the Housing Authority's Board of Commissioners and management, the State of New Mexico Office of the State Auditor, the New Mexico Department of Finance and Administration, 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.

REDW LLC

November 17, 2009

Independent Auditors' 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 Balderas,
New Mexico State Auditor,
The Board of Commissioners of the Housing
Authority of the City of Las Cruces and the
Honorable Mayor and City Council Members of
the City of Las Cruces

Compliance

We have audited the compliance of the Housing Authority of the City of Las Cruces (the "Housing Authority") 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. The Housing Authority's major federal programs are identified in the summary of auditors' 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 the Housing Authority's management. Our responsibility is to express an opinion on the Housing Authority'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 the Housing Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Housing Authority's compliance with those requirements.

In our opinion, the Housing Authority 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. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items FA 09-1 and FA 09-2.

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Internal Control Over Compliance

The management of the Housing Authority is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Housing Authority's internal control over compliance with the 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 Housing Authority's internal control over compliance.

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

A *control deficiency* in the Housing Authority'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 affects the Housing Authority's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Housing Authority's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items FA 09-1 and FA 09-2 to be significant deficiencies.

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 Housing Authority's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

The Housing Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Housing Authority's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the City of Las Cruces' City Council, the Housing Authority's Board of Commissioners and management, the State of New Mexico Office of the State Auditor, the New Mexico Department of Finance and Administration, 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.

REDW LLC

November 17, 2009

Housing Authority of the City of Las Cruces
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Section I — Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Type of auditors' 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

Housing Authority of the City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section I — Summary of Auditors' Results — continued

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
14.871	Section 8 Housing Choice Vouchers

Dollar threshold used to distinguish between type A and type B programs:	$300,000
Auditee qualified as low-risk auditee?	No

Housing Authority of the City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section II — State Auditor Findings and Questioned Costs

The following finding is reported in accordance with the New Mexico State Audit Rule 2 NMAC 2.2., *Requirements for Contracting and Conducting Audits of Agencies.*

SA 09-1 — Rental Contracts and W-9's

Criteria or Specific Requirement: For landlords participating in the Section 8 Voucher program, the Housing Authority should obtain a signed W-9 that matches the landlord name and address on the rental contract and a signed rental contract.

Condition: One out of fifteen files tested did not have a W-9 or a signed rental contract.

Cause: Procedures were not in place to ensure that the Housing Authority maintained W-9's and signed contracts for all landlords participating in the Section 8 Voucher Program.

Effect: Failure to maintain signed contracts and W-9 forms for all landlords causes the Housing Authority to be out of compliance with their policy.

Auditors' Recommendations: A signed W-9 agreeing to the landlord name and address on the signed rental agreement should be maintained by the Housing Authority.

Management's Response: Management will ensure to maintain all W-9s and signed contracts and that the information in a signed W-9 corresponds to the landlord/owner name and address on the signed rental contract.

Housing Authority of the City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section III — Federal Award Findings and Questioned Costs

FA 09-1 — Special Tests and Provisions — HAP Payments

Federal program information:

Funding agency:	U.S. Department of Housing and Urban Development
Title:	Section 8 Housing Choice Vouchers Program
CFDA Number:	14.871
Award number:	N/A
Award period:	7/1/08 – 6/30/09

Criteria: The Housing Authority must pay a monthly Housing Assistance Payment (HAP) on behalf of the family that corresponds with the amount on line 12u of the HUD-50058. This HAP amount must be reflected on the HAP contract and HAP register. (24 CFR section 982.158 and 982 subpart K).

Condition: For one out of fifteen files, the HAP in the check register did not agree to the HAP amount on line 12u of the HUD-50058 form.

Questioned Costs: None.

Cause: The HAP payment did not agree with line 12u of the HUD-50058 form.

Effect: Failure to document the correct HAP amount may cause the Housing Authority to be out of compliance with HUD requirements.

Auditors' Recommendations: The Housing Authority should ensure that the monthly HAP agrees to the amount on line 12u of the HUD-50058. In addition, this amount must be reflected on the HAP contract and HAP register.

Management's Response: Management will ensure that the monthly HAP agrees to the amount on line 2 of the HUD 50058 and reflected on the HAP contract and HAP register.

Housing Authority of the City of Las Cruces
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2009

Section III — Federal Award Findings and Questioned Costs — continued

FA 09-2 — Special Tests and Provisions — Reasonable Rent

Federal program information:

Funding agency:	U.S. Department of Housing and Urban Development
Title:	Section 8 Housing Choice Vouchers Program
CFDA Number:	14.871
Award number:	N/A
Award period:	7/1/08 – 6/30/09

Criteria: The Public Housing Authority's (PHA) administrative plan must state the method used by the PHA to determine that the rent to owner is reasonable in comparison to rent for other comparable unassisted units. The PHA determination must consider unit attributes such as the location, quality, size, unit type, and age of the unit, and any amenities, housing services, maintenance and utilities provided by the owner.

The PHA must determine that the rent to owner is reasonable at the time of initial leasing. Also, the PHA must determine reasonable rent during the term of the contract: (a) before any increase in the rent to owner; and (b) at the HAP contract anniversary if there is a five percent decrease in the published Fair Market Rent (FMR) in effect 60 days before the HAP contract anniversary. The PHA must maintain records to document the basis for the determination that rent to owner is a reasonable rent (initially and during the term of the HAP contract) (24 CFR sections 982.4, 982.54(d)(15), 982.158(f)(7), and 982.507).

Condition: One out of fifteen files did not contain evidence of rent reasonableness determination.

Questioned Costs: None.

Cause: There was no evidence that a rent reasonableness report was performed.

Effect: Failure to perform and document a rent reasonableness determination may cause the Housing Authority to be out of compliance with HUD requirements.

Auditors' Recommendations: Evidence of reasonable rent at the time of initial leasing and during the term of contract should be included in every tenant file.

Management's Response: Management will ensure that evidence of reasonable rent determination at the time of initial leasing and during the term of contract is included in every tenant file.

Housing Authority of the City of Las Cruces
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009

Prior Audit Findings		Current Status
Financial Statement Findings		
FS 08-1	Journal Entry Supporting Documentation	Resolved.
FS 08-2	Reconciliation of Equity and Financial Statement Preparation	Resolved.

Housing Authority of the City of Las Cruces
Corrective Action Plan
For the Year Ended June 30, 2009

Federal Award	Corrective Action Plan	Person Responsible	Estimated Completion Date
FA 09-1 Special Tests and Provisions – HAP Payments	Management will ensure that the monthly HAP agrees to the amount on line 2 of the HUD 50058. In addition, this amount must be reflected on the HAP contract and HAP register.	Juanita Perez/ Thomas Hassell	Immediately
FA 09-2 Special Tests and Provisions – Reasonable Rent	Management will ensure that evidence of reasonable rent at the time of initial leasing and during the term of contract will be included in every tenant file.	Juanita Perez/ Thomas Hassell	Immediately

City of Las Cruces
Other Disclosures
For the Year Ended June 30, 2009

Exit Conference

An exit conference was conducted on November 16, 2009, in a closed meeting of the City Council pursuant to *Section 12-6-5 NMSA, 1978* with the following individuals in attendance:

City of Las Cruces	
Dolores Conner	Councilor
Ken Miyagishima	Mayor
Robert Garza	Assistant City Manager
Robert Scaling	Treasurer
Richard Gebhart	Budget Manager
Pam Davis	Buyer
Miguel G. Silva	Councilor
Sharon Thomas	Councilor
Terrence Moore	City Manager
Mark Sutter	Finance Director
Pat Degman	Comptroller
Audrey Evins	Internal Auditor
Cynthia Vigil	Accounting Supervisor
Melissa Nelson	Accounting Supervisor
REDW LLC	
Bruce Bleakman, CPA	Principal

Financial Statement Preparation

The City's accounting department and independent public accountants jointly prepared the accompanying financial statements. The City is responsible for the financial statement content.

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STATE OF NEW MEXICO
DONA ANA COUNTY

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

JUNE 30, 2009

DONA ANA COUNTY
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DONA ANA COUNTY
OFFICIAL ROSTER
JUNE 30, 2009

COMMISSIONERS

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

OFFICIALS

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

KRIEGEL/GRAY/SHAW & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
TRADITIONAL YET PROGRESSIVE SERVICE SINCE 1962

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.

2452 Missouri Ave., P.O. Box 2707, Las Cruces, New Mexico 88004
Phone: (575) 523-7444, Fax: (575) 527-0872

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.

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.

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.

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.

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.

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 Governmental Activities	2008 Governmental Activities	2009 Business-Type Activities	2008 Business-Type Activities	2009 Total Primary Government	2008 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.

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.

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 Governmental Activities	2008 Governmental Activities	2009 Business-Type Activities	2008 Business-Type Activities	2009 Total Primary Government	2008 Total Primary Government
Revenues:						
Program Revenues						
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
General Revenue:						
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

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 General Fund	2008 General Fund	2009 Health Services (SLIAG)	2008 Health Services (SLIAG)	2009 Debt Service Fund	2008 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
Prepaids	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	50,358,363	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 Nonmajor Governmental Funds	2008 Nonmajor Governmental Funds	2009 Total Governmental Funds	2008 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
Prepaids	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**

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

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 Border Water	2008 Border Water	2009 Border Wastewater	2008 Border Wastewater	2009 South Central Wastewater	2008 South Central Wastewater
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 NMED County Utilities	2009 Nonmajor Enterprise Funds	2008 Nonmajor Enterprise Funds	2009 Total Enterprise Funds	2008 Total Enterprise Funds	2009 Internal Service Fund	2008 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.

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.

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

	Governmental Activities		Business-Type Activities		Total Activity	
	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	$ 43,567,803	$ 52,739,608	$ 11,405,014	$ 6,369,370	$ 54,972,817	$ 59,108,978

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
Prepaids	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
Total assets	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
Total liabilities	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
Total net assets	**$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: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total
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
Total governmental activities	107,746,884	16,579,768	16,523,547	15,164,354	(59,479,215)	0	96,535,338
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
Total business-type activities	3,552,393	1,440,219	18,470	441,746	0	(1,651,958)	3,800,870
Total primary government	**$111,299,277**	**$18,019,987**	**$16,542,017**	**$15,606,100**	**($59,479,215)**	**($1,651,958)**	**$100,336,208**

	Governmental Activities	Business-type Activities	Total
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
Total general revenues and transfers	78,515,695	(5,259,500)	73,256,195
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)
Net assets, beginning restated	226,207,494	57,083,899	283,291,393
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
Prepaids	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
Net assets of governmental activities	**$245,243,974**

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

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
Total revenues	68,906,739	10,296,011	708,638	35,366,994	115,278,382
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
Total expenditures	64,987,158	6,898,450	10,698,058	34,941,888	117,525,554
Excess (deficiency) of revenues over (under) expenditures	3,919,581	3,397,561	(9,989,420)	425,106	(2,247,172)
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
Total other financing sources (uses)	(2,460,749)	(6,592,733)	11,771,555	4,596,753	7,314,826
Net change in fund balances	1,458,832	(3,195,172)	1,782,135	5,021,859	5,067,654
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
Fund balance - June 30, ending	**$51,817,695**	**$10,116,849**	**$5,415,034**	**$25,996,566**	**$93,346,144**

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)
Change in net assets of governmental activities	**$19,036,480**

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

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)
Total revenues	70,026,668	72,159,650	67,236,801	(4,922,849)
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
Total expenditures	72,521,982	72,738,019	64,728,249	8,009,770
Excess (deficiency) of revenues over (under) expenditures	(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
Total other financing sources (uses)	(2,338,895)	(2,443,685)	(2,443,685)	0
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(4,834,209)	(3,022,054)	$64,867	$3,086,921
Budgeted cash carryover	4,834,209	3,022,054		
	$0	**$0**		

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)
Total revenues	14,361,912	12,711,912	10,357,525	(2,354,387)
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
Total expenditures	9,688,157	10,667,636	6,989,785	3,677,851
Excess (deficiency) of revenues over (under) expenditures	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
Total other financing sources (uses)	(6,380,249)	(6,609,797)	(6,609,797)	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(1,706,494)	(4,565,521)	($3,242,057)	$1,323,464
Budgeted cash carryover	1,706,494	4,565,521		
	$0	$0		

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
Total current assets	1,056,811	708,835	883,027	616,433
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)
Total noncurrent assets	6,832,075	9,888,967	2,406,049	23,672,941
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
Total current liabilities	567,703	648,485	69,593	113,952
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
Total non-current liabilities	6,665,000	0	1,485,949	2,181,445
Total liabilities	7,232,703	648,485	1,555,542	2,295,397
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
Total net assets	656,183	9,949,317	1,733,534	21,993,977
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		
	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund Fleet
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
Total current assets	1,993,865	5,258,971	648,206
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)
Total noncurrent assets	15,269,062	58,069,094	193,446
Total assets	**$17,262,927**	**$63,328,065**	**$841,652**
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
Total current liabilities	480,777	1,880,510	58,812
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
Total non-current liabilities	942,720	11,275,114	50,676
Total liabilities	1,423,497	13,155,624	109,488
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
Total net assets	15,839,430	50,172,441	732,164
Total liabilities and net assets	**$17,262,927**	**$63,328,065**	**$841,652**

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
Total operating revenues	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
Total operating expenses	160,081	252,446	153,686	1,381,093
Operating income (loss)	(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
Total non-operating revenues (expenses)	802,069	8,268	(262,183)	(502)
Income (loss) before transfers	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)
Total transfers in (out)	(6,904,015)	0	78,469	112,891
Change in net assets	(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
Total net assets - June 30, ending	**$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
Total operating revenues	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
Total operating expenses	850,573	2,797,879	2,789,676
Operating income (loss)	(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
Total non-operating revenues (expenses)	463,665	1,011,317	0
Income (loss) before transfers	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
Change in net assets	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
Total net assets - June 30, ending	**$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)
Net cash provided by (used for) operating activities	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
Net cash provided by (used for) noncapital financing activities	(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
Net cash provided by (used for) capital and related financing activities	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
Net cash provided by (used for) investing activities	2,935	8,063	7,585	6,788
Net increase (decrease) in cash and cash equivalents	483,367	(47,747)	547,606	(315,906)
Cash and cash equivalents at beginning of year	566,204	740,113	335,164	847,136
Cash and cash equivalents at end of year	**$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
Net cash provided by (used for) operating activities	**$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**

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)
Net cash provided by (used for) operating activities	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
Net cash provided by (used for) noncapital financing activities	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
Net cash provided by (used for) capital and related financing activities	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
Net cash provided by (used for) investing activities	7,626	32,997	0
Net increase (decrease) in cash and cash equivalents	220,503	887,823	(51,340)
Cash and cash equivalents at beginning of year	933,766	3,422,383	610,668
Cash and cash equivalents at end of year	**$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
Net cash provided by (used for) operating activities	**$66,541**	**$274,228**	**($277,979)**
Reconciliation of Total Cash and Cash Equivalents:			
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
Total assets	**$7,840,214**
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
Total liabilities	**$7,840,214**

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

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.

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.

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.

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:

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

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 I, 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.

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

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	
	$33,128,489	**$6,609,797**	**$515,031**	**$1,324,680**	**$48,000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

	Transfers Out:			
	Border Wastewater Fund	Nonmajor Enterprise Funds	Agency Funds	Totals
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:				
	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Totals
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**

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		
	Reconciled Balance	On Deposit June 30, 2009	Account Type
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	
Total cash	**$5,455,394**	**$10,105,010**	

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
	$986,822	$986,822	
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
	$3,866,593	$3,866,593	

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

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Investment Type	Cost Basis	Market Value	Credit Risk-Rating	Weighted Average Maturity Days
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
	$32,411,687	$31,890,597		

** 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
Total cash, certificates of deposits and investments (on deposit)	$70,888,281

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 rated 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.

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
Over (under)	$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
Over (under)	$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
Over (under)	$0	$0	$950,568

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
Bank of Albuquerque, NM		$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	
Wells Fargo, NM		$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
Independent Bankers, Dallas, TX		$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
Federal Home Loan Bank, Dallas, TX		$5,433,606	
First New Mexico:			
Mora, NM ISD	616412EK4	$348,618	07/01/2017
Espanola, NM ISD	296628BK5	250,382	07/01/2012
Texas Independent Bank, Dallas TX		$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
USBK, FNBP, Federal Reserve		$3,654,382	

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
U.S. Bank, Minnesota		$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
Wells Fargo Bank, Minneapolis, MN		$51,477,545	

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

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.

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
Total	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)
Total	(185,721,565)	0	(17,043,889)	1,070,771	0	(201,694,683)
Net capital assets	**$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.

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
Total	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)
Total	(5,898,981)	(519,383)	(1,461,948)	43,167	0	(7,837,145)
Net capital assets	**$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

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.

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
Total	**$6,665,000**	**$2,259,450**	**$8,924,450**

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.

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
Total	**$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.

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**

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.

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
Total	**$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
Total	**$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.

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.

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:

	County	Employee	Total
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

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 Health Services (SLIAG)
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	(275,973)	91,335
Excess (deficiency) of revenues and other financial sources over expenditures and other financial uses (GAAP basis)	$1,458,832	($3,195,172)

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.

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
Restatements	1,417,170
Net Assets, beginning restated	$226,207,494

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

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
Restatements – General Fund	192,519

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)
Restatements – Special Revenue Funds	141,481
Total Nonmajor Governmental Funds	141,481
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)
Total Governmental Funds	$0

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 deprecation expense	$143,112

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
	235,000	235,000	189,279	45,721
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
	736,559	736,558	486,453	250,105
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
	52,407	52,407	47,829	4,578
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
	782,225	782,225	781,926	299
County Treasurer Fees				
Personnel services	0	0	0	0
Operating	15,000	15,000	0	15,000
Capital outlay	0	0	0	0
	15,000	15,000	0	15,000
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
	3,723,715	3,723,715	3,706,622	17,093
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
	1,175,069	1,175,069	988,508	186,561

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
	1,016,480	1,354,806	1,340,758	14,048
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
	272,696	272,696	248,233	24,463
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
	2,529,981	3,535,432	931,995	2,603,437
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
	10,697,805	11,796,647	10,065,864	1,730,783
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
	1,805,966	1,805,966	1,711,936	94,030
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
	2,861,623	2,861,623	2,917,432	(55,809)
Detention Center - DOH				
Personnel services	0	0	0	0
Operating	0	40,000	12,556	27,444
Capital outlay	0	0	0	0
	0	40,000	12,556	27,444

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
	317,464	317,464	259,974	57,490
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
	1,969,596	954,596	781,892	172,704
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
	68,882	68,882	59,467	9,415
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
	12,447,746	11,673,235	11,251,455	421,780
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
	3,070,367	3,005,552	2,940,127	65,425
DWI Forfiture 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
	373,324	373,324	316,779	56,545
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
	1,745,862	1,745,862	1,704,751	41,111
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
	5,611,693	5,276,693	4,971,560	305,133
Road Projects				
Personnel Services	0	0	0	0
Capital outlay	920,950	865,950	458,254	407,696
	920,950	865,950	458,254	407,696
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)
	293,351	407,350	403,771	3,579
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
	271,837	252,504	216,222	36,282
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
	106,759	106,759	103,306	3,453
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
	2,161,607	2,016,607	1,972,717	43,890

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
	255,876	255,876	246,547	9,329
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
	4,000	4,000	2,010	1,990
Hospital Expanded Care				
Personnel services	0	0	0	0
Operating	0	0	0	0
Capital outlay	0	0	0	0
	0	0	0	0
Hospital Lease				
Personnel services	0	0	0	0
Operating	466,000	466,000	279,322	186,678
Capital outlay	0	0	0	0
	466,000	466,000	279,322	186,678
Province Health Care				
Personnel services	0	0	0	0
Operating	450,000	450,000	283,200	166,800
Capital outlay	0	0	0	0
	450,000	450,000	283,200	166,800
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
Total Cultural and Recreation	**$77,970**	**$196,857**	**$82,640**	**$114,217**
Total Expenditures	**$72,521,982**	**$72,738,019**	**$64,728,249**	**$8,009,770**

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

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.

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-lOA -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.

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
Prepaids	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
Prepaids	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
Prepaids	0	0	0	0	184,599
Total assets	**$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
Total liabilities	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
Total fund balances	100,615	31,089	62,589	8,695,435	1,060,933
Total liabilities and fund balances	**$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
Prepaids	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
Prepaids	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
Prepaids	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
Total revenues	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
Total expenditures	0	83,355	976,652	12,222	154,313
Excess (deficiency) of revenues over expenditures	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
Total other financing sources (uses)	(13,838)	0	0	0	0
Net change in fund balance	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
Fund balance - June 30, ending	**$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
Total revenues	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
Total expenditures	0	731,761	886,020	976,902	110,811
Excess (deficiency) of revenues over expenditures	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
Total other financing sources (uses)	(58,098)	0	0	0	500,000
Net change in fund balance	(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
Fund balance - June 30, ending	**$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
Total revenues	156,008	10,789	0	3,196,897	2,931,698
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
Total expenditures	244,612	28,000	0	2,738,426	2,844,050
Excess (deficiency) of revenues over expenditures	(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
Total other financing sources (uses)	0	17,283	0	0	0
Net change in fund balance	(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	189,219	31,017	62,589	8,236,964	973,285
Fund balance - June 30, ending	**$100,615**	**$31,089**	**$62,589**	**$8,695,435**	**$1,060,933**

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
Total revenues	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
Total expenditures	96,500	10,474,446	0	142,916	502,849
Excess (deficiency) of revenues over expenditures	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
Total other financing sources (uses)	0	3,949,642	0	51,688	0
Net change in fund balance	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
Fund balance - June 30, ending	**$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
Total revenues	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
Total expenditures	1,117,178	25,484	2,765,731	7,840,704	21,865
Excess (deficiency) of revenues over expenditures	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
Total other financing sources (uses)	0	6,410	0	0	0
Net change in fund balance	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)	
Fund balance - July 1, beginning, as restated	78,322	1,059	0	302,015	56,959
Fund balance - June 30, ending	**$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
Total revenues	88	0	33,187,052
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
Total expenditures	0	0	32,691,442
Excess (deficiency) of revenues over expenditures	88	0	495,610
OTHER FINANCING SOURCES (USES)			
Transfers in	0	0	5,731,433
Transfers out (use)	0	0	(1,278,346)
Total other financing sources (uses)	0	0	4,453,087
Net change in fund balance	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	8,075	11,439	20,460,631
Fund balance - June 30, ending	**$8,163**	**$11,439**	**$25,409,328**

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
Total revenues	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
Total expenditures	0	37,488	0	37,488
Excess (deficiency) of revenues over (under) expenditures	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)
Total other financing sources (uses)	0	0	(13,838)	(13,838)
Excess deficiency of revenues over expenditures and other financing sources (uses)	$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
Total revenues	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
Total expenditures	500,000	500,000	0	500,000
Excess (deficiency) of revenues over (under) expenditures	$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
Total revenues	2,838,758	3,538,758	2,524,780	(1,013,978)
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
Total expenditures	2,838,758	3,538,758	831,860	2,706,898
Excess (deficiency) of revenues over (under) expenditures	$0	$0	$1,692,920	$1,692,920

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

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

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
Total revenues	13,000	13,000	5,253	(7,747)
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	13,000	13,000	12,222	778
Capital outlay	0	0	0	0
Total expenditures	13,000	13,000	12,222	778
Excess (deficiency) of revenues over (under) expenditures	$0	$0	($6,969)	($6,969)

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
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	($338)

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

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)
Total revenues	123,000	123,000	140,093	17,093
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
Total expenditures	149,968	224,968	154,760	70,208
Excess (deficiency) of revenues over (under) expenditures	(26,968)	(101,968)	($14,667)	$87,301
Budgeted cash carryover	26,968	101,968		
	$0	$0		

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
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	($3,771)

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

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
Total revenues	0	0	0	0
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers in	0	0	0	0
Transfers (out) use	0	(58,098)	(58,098)	0
Total other financing sources (uses)	0	(58,098)	(58,098)	0
Excess deficiency of revenues over expenditures and other financing sources (uses)	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)
Total revenues	711,305	711,305	768,788	57,483
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
Total expenditures	813,000	813,000	731,761	81,239
Excess (deficiency) of revenues over (under) expenditures	(101,695)	(101,695)	$37,027	$138,722
Budgeted cash carryover	101,695	101,695		
	$0	$0		

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
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	$244,277

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

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)
Total revenues	1,460,125	1,460,125	1,716,510	256,385
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
Total expenditures	1,947,323	1,947,323	882,773	1,064,550
Excess (deficiency) of revenues over (under) expenditures	(487,198)	(487,198)	$833,737	$1,320,935
Budgeted cash carryover	487,198	487,198		
	$0	$0		

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)	$832,310

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
Total revenues	1,290,409	1,221,695	1,300,201	78,506
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
Total expenditures	1,525,735	1,685,497	1,305,075	380,422
Excess (deficiency) of revenues over (under) expenditures	(235,326)	(463,802)	($4,874)	$458,928
Budgeted cash carryover	235,326	463,802		
	$0	$0		

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)	$35,184

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
Total revenues	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
Total expenditures	400,000	400,000	110,811	289,189
Excess (deficiency) of revenues over (under) expenditures	(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
Total other financing sources (uses)	400,000	500,000	500,000	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$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)
Total revenues	194,327	212,229	155,985	(56,244)
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)
Total expenditures	383,577	401,468	240,440	161,028
Excess (deficiency) of revenues over (under) expenditures	(189,250)	(189,239)	($84,455)	$104,784
Budgeted cash carryover	189,250	189,239		
	$0	$0		

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)	($88,604)

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)
Total revenues	12,200	12,200	10,780	(1,420)
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	30,000	30,000	28,000	2,000
Capital outlay	0	0	0	0
Total expenditures	30,000	30,000	28,000	2,000
Excess (deficiency) of revenues over (under) expenditures	(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
Total other financing sources (uses)	17,283	17,283	17,283	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(517)	(517)	$63	$580
Budgeted cash carryover	517	517		
	$0	$0		

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
Total revenues	2,665,541	2,665,541	3,270,994	605,453
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
Total expenditures	5,928,485	5,928,485	2,860,278	3,068,207
Excess (deficiency) of revenues over (under) expenditures	(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
Total other financing sources (uses)	0	0	0	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(3,262,944)	(3,262,944)	$410,716	$3,673,660
Budgeted cash carryover	3,262,944	3,262,944		
	$0	$0		

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)	$458,471

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)
Total revenues	2,893,342	2,893,342	2,932,649	39,307
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
Total expenditures	2,872,038	2,872,038	2,844,050	27,988
Excess (deficiency) of revenues over (under) expenditures	$21,304	$21,304	$88,599	$67,295

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
Total revenues	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
Total expenditures	0	96,500	96,500	0
Excess (deficiency) of revenues over (under) expenditures	$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

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

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)
Total revenues	6,600,000	8,600,000	8,528,442	(71,558)
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	10,160,641	10,474,447	10,474,446	1
Capital outlay	0	0	0	0
Total expenditures	10,160,641	10,474,447	10,474,446	1
Excess (deficiency) of revenues over (under) expenditures	(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
Total other financing sources (uses)	3,560,641	3,949,642	3,949,642	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$0	$2,075,195	$2,003,638	($71,557)

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
Total revenues	0	0	2	2
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	$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
Total revenues	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)
Total expenditures	109,800	160,886	138,116	22,770
Excess (deficiency) of revenues over (under) expenditures	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
Total other financing sources (uses)	0	51,688	51,688	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$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)
Total revenues	762,500	762,500	879,699	117,199
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
Total expenditures	858,104	858,104	489,703	368,401
Excess (deficiency) of revenues over (under) expenditures	(95,604)	(95,604)	$389,996	$485,600
Budgeted cash carryover	95,604	95,604		
	$0	$0		

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)	$377,377

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
Total revenues	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
Total expenditures	1,430,632	2,569,060	1,108,190	1,460,870
Excess (deficiency) of revenues over (under) expenditures	$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
Total revenues	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
Total expenditures	49,843	109,833	25,484	84,349
Excess (deficiency) of revenues over (under) expenditures	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
Total other financing sources (uses)	0	6,410	6,410	0
Excess deficiency of revenues over expenditures and other financing sources (uses)	$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
Total revenues	0	2,428,006	2,428,006	0
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	1,821,005	1,821,005	0
Capital outlay	0	0	0	0
Total expenditures	0	1,821,005	1,821,005	0
Excess (deficiency) of revenues over (under) expenditures	$0	$607,001	$607,001	$0

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)	$921,910

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
Total revenues	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
Total expenditures	18,255,117	21,675,252	7,569,763	14,105,489
Excess (deficiency) of revenues over (under) expenditures	$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
Total revenues	0	0	0	0
EXPENDITURES				
Current:				
Personnel	21,821	21,821	21,711	110
Operating	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	21,821	21,821	21,711	110
Excess (deficiency) of revenues over (under) expenditures	(21,821)	(21,821)	($21,711)	$110
Budgeted cash carryover	21,821	21,821		
	$0	$0		

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)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	($21,865)

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

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
Total revenues	0	0	86	86
EXPENDITURES				
Current:				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	$0	$0	$86	$86

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.

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
Total assets	**$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
Total liabilities	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
Total fund balances	428,679	343	(15,833)	100
Total liabilities and fund balances	**$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
Total revenues	154,502	0	504,131	1,284,752
EXPENDITURES				
Capital outlay:				
Capital outlay	112,245	0	519,964	1,284,752
Total expenditures	112,245	0	519,964	1,284,752
Excess (deficiency) or revenues over expenditures	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
Total other financing sources (uses)	0	0	0	0
Net change in fund balance	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
Fund balance - June 30, ending	**$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
Total revenues	0	124	502	152,576	2,096,587
EXPENDITURES					
Capital outlay:					
Capital outlay	95,304	0	0	154,826	2,167,091
Total expenditures	95,304	0	0	154,826	2,167,091
Excess (deficiency) or revenues over expenditures	(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
Total other financing sources (uses)	190,000	0	(46,334)	0	143,666
Net change in fund balance	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
Fund balance - June 30, ending	**$94,696**	**$11,455**	**$67,798**	**$0**	**$587,238**

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
Total revenues	3,094,578	3,094,578	193,641	(2,900,937)
EXPENDITURES				
Current:				
Public works	0	0	0	0
Capital outlay	3,257,450	3,257,450	103,415	3,154,035
Total expenditures	3,257,450	3,257,450	103,415	3,154,035
Excess (deficiency) of revenues over expenditures	(162,872)	(162,872)	$90,226	$253,098
Budgeted cash carryover	162,872	162,872		
	$0	$0		

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)	$42,257

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
Total revenues	558,886	618,886	383,631	(235,255)
EXPENDITURES				
Current:				
Public works				
Capital outlay	558,886	618,886	357,593	261,293
Total expenditures	558,886	618,886	357,593	261,293
Excess (deficiency) of revenues over expenditures	$0	$0	$26,038	$26,038

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)	($15,833)

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
Total revenues	1,850,364	1,568,364	1,545,900	(22,464)
EXPENDITURES				
Current:				
Public works:				0
Capital outlay	1,654,118	1,568,364	1,545,900	22,464
Total expenditures	1,654,118	1,568,364	1,545,900	22,464
Excess (deficiency) of revenues over expenditures	196,246	0	0	0
Other Financing Sources (Uses):				
Transfers (out)	(6,000)	0	0	0
Loan proceeds	0	0	0	0
Total other financing sources (uses)	(6,000)	0	0	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$190,246	$0	$0	$0

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
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

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
Total revenues	0	0	0	0
EXPENDITURES				
Current:				
Public works	0	0	0	0
Capital outlay	190,000	190,000	95,304	94,696
Total expenditures	190,000	190,000	95,304	94,696
Excess (deficiency) of revenues over expenditures	(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
Total other financing sources (uses)	190,000	190,000	190,000	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$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
Total revenues	0	0	121	121
EXPENDITURES				
Current:				
Public works	0	0	0	0
Capital outlay				0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over expenditures	$0	$0	$121	$121

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
Total revenues	0	391	483	92
EXPENDITURES				
Current:				
Public works	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over expenditures	0	391	483	92
Other Financing Sources (Uses):				
Transfers (out)	0	(46,334)	(46,334)	0
Loan proceeds	0	0	0	0
Total other financing sources (uses)	0	(46,334)	(46,334)	0
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	0	(45,943)	($45,851)	$92
Budgeted cash carryover	0	45,943		
	$0	$0		

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
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	($45,832)

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
Total revenues	395,881	395,881	386,171	(9,710)
EXPENDITURES				
Current:				
Public works				
Capital outlay	395,881	395,881	358,550	37,331
Total expenditures	395,881	395,881	358,550	37,331
Excess (deficiency) of revenues over expenditures	$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
Total revenues	1,310,102	876,200	702,848	(173,352)
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
Total expenditures	5,730,209	5,605,765	5,525,373	80,392
Excess (deficiency) of revenues over (under) expenditures	(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
Total other financing sources (uses)	5,160,869	4,352,884	4,352,509	(375)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	$740,762	(376,681)	($470,016)	($93,335)
Budgeted cash carryover		376,681		
		$0		

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)	$1,782,135

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
Total revenues	33,270,407	2,096,587	35,366,994
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
Total expenditures	32,774,797	2,167,091	34,941,888
Excess (deficiency) or revenues over expenditures	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
Total other financing sources (uses)	4,453,087	143,666	4,596,753
Net change in fund balance	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	20,460,631	514,076	20,974,707
Fund balance - June 30, ending	**$25,409,328**	**$587,238**	**$25,996,566**

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

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
Total current assets	451,713	14,983	48,949	964,073	125,874
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)
Total noncurrent assets	1,464,423	83,793	2,941,991	55,448	5,269,547
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
Total current liabilities	409,202	743	18,675	1,528	23,931
Non-Current Liabilities:					
Notes payable - noncurrent	0	0	0	0	505,548
Other noncurrent liabilities	0	907	0	0	4,908
Total non-current liabilities	0	907	0	0	510,456
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
Total current assets	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)
Total noncurrent assets	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
Total current liabilities	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
Total non-current liabilities	0	4,018	427,339	0	942,720
Total liabilities	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
Total operating revenues	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
Total operating expenses	108	61,155	184,609	28,340	285,436
Operating income (loss)	(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)
Total non-operating revenues (expenses)	442,991	0	(2,012)	3,888	(612)
Income (loss) before transfers	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)
Total transfers in (out)	0	29,000	11,613	0	(12,500)
Change in net assets	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
Total net assets - June 30, ending	**$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
Total operating revenues	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
Total operating expenses	13,332	82,594	144,088	50,911	850,573
Operating income (loss)	(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)
Total non-operating revenues (expenses)	0	627	(764)	19,547	463,665
Income (loss) before transfers	(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)
Total transfers in (out)	0	(5,000)	(4,000)	13,838	32,951
Change in net assets	(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
Total net assets - June 30, ending	**$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)
Net cash provided by (used for) operating activities	(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)
Net cash provided by (used for) noncapital financing activities	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
Net cash provided by (used for) capital and related financing activities	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
Net cash provided by (used for) investing activities	0	0	308	3,888	1,095
Net increase (decrease) in cash and cash equivalents	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
Net cash provided by (used for) operating activities	**($108)**	**$57,345**	**$28,182**	**($20,296)**	**$31,817**
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)
Net cash provided by (used for) operating activities	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
Net cash provided by (used for) noncapital financing activities	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
Net cash provided by (used for) capital and related financing activities	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
Net cash provided by (used for) investing activities	0	615	643	1,077	7,626
Net increase (decrease) in cash and cash equivalents	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)
Total operating revenues	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)
Total operating expenditures	42,600	428,130	480,982	(52,852)
Operating income (loss)	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
Total non-operating revenues (expenditures)	2,000	517,031	1,641,326	1,124,295
Net income after non-operating revenues (expenditures)	$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
Total operating revenues	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
Total operating expenditures	211,919	301,919	294,618	7,301
Operating income (loss)	(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
Total non-operating revenues (expenditures)	4,500	4,500	8,064	3,564
Net income after non-operating revenues (expenditures)	($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
Total operating revenues	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
Total operating expenditures	0	0	108	(108)
Operating income (loss)	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
Total non-operating revenues (expenditures)	0	0	1,245	1,245
Net income after non-operating revenues (expenditures)	$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

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

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)
Total operating revenues	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
Total operating expenditures	185,754	185,754	144,041	41,713
Operating income (loss)	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
Total non-operating revenues (expenditures)	29,000	29,000	29,000	0
Net income after non-operating revenues (expenditures)	$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
Total operating revenues	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
Total operating expenditures	102,000	127,000	99,794	27,206
Operating income (loss)	(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
Total non-operating revenues (expenditures)	11,888	11,888	11,922	34
Net income after non-operating revenues (expenditures)	(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)
Total operating revenues	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
Total operating expenditures	28,183	28,183	28,340	*(157)
Operating income (loss)	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)
Total non-operating revenues (expenditures)	13,698	13,698	8,609	(5,089)
Net income after non-operating revenues (expenditures)	$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
Total operating revenues	97,300	97,300	125,778	28,478
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
Total operating expenditures	176,503	176,503	93,230	83,273
Operating income (loss)	(79,203)	(79,203)	32,548	111,751
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)
Total non-operating revenues (expenditures)	(8,300)	(8,300)	(11,405)	(3,105)
Net income after non-operating revenues (expenditures)	(87,503)	(87,503)	$21,143	$108,646
Budgeted cash carryover	87,503	87,503		
	$0	$0		

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
Total operating revenues	0	0	0	0
OPERATING EXPENDITURES				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital outlay				0
Total operating expenditures	0	0	0	0
Operating income (loss)	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
Total non-operating revenues (expenditures)	75,500	75,500	288,435	212,935
Net income after non-operating revenues (expenditures)	$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)
Total operating revenues	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
Total operating expenditures	48,840	48,840	47,150	1,690
Operating income (loss)	(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
Total non-operating revenues (expenditures)	(2,500)	(2,500)	(4,385)	(1,885)
Net income after non-operating revenues (expenditures)	(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
Total operating revenues	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
Total operating expenditures	131,539	131,539	114,388	17,151
Operating income (loss)	(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)
Total non-operating revenues (expenditures)	(2,800)	(2,800)	(3,357)	(557)
Net income after non-operating revenues (expenditures)	(70,739)	(70,739)	($46,240)	$24,499
Budgeted cash carryover	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
Total operating revenues	585,500	585,500	715,660	130,160
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
Total operating expenditures	1,628,049	1,628,049	1,141,141	486,908
Operating income (loss)	(1,042,549)	(1,042,549)	(425,481)	617,068
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
Total non-operating revenues (expenditures)	135,860	135,860	127,234	(8,626)
Net income after non-operating revenues (expenditures)	(906,689)	(906,689)	($298,247)	$608,442
Budgeted cash carryover	906,689	906,689		
	$0	$0		

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)
Total operating revenues	35,779	35,779	31,963	(3,816)
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
Total operating expenditures	21,569	21,569	50,911	*(29,342)
Operating income (loss)	14,210	14,210	(18,948)	(33,158)
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
Total non-operating revenues (expenditures)	1,510	1,510	14,915	13,405
Net income after non-operating revenues (expenditures)	$15,720	$15,720	($4,033)	($19,753)

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)
Total operating revenues	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
Total operating expenditures	3,055,776	3,055,776	2,800,592	255,184
Operating income (loss)	(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
Total non-operating revenues (expenditures)	0	250,000	250,000	0
Net income after non-operating revenues (expenditures)	(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
Total assets	$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
Total assets	$6,664,927	$128,445,518	$127,511,854	$7,598,591
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
Total liabilities	$6,664,927	$96,502,569	$95,568,905	$7,598,591
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
Total assets	$6,926,096	$132,669,516	$131,755,398	$7,840,214
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
Total liabilities	$6,926,096	$100,726,567	$99,812,449	$7,840,214

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
Total taxes collected	94,455,866
Total taxes to be collected	10,327,050
Allowance for uncollected taxes	(161,102)
Taxes receivable, end of year (net of allowance)	**$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
Total taxes receivable	10,327,050
Allowance for uncollected taxes	(161,102)
Taxes receivable, end of year, net of allowance	**$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.S. Dept. of Housing and Urban Development								
Passed through State of NM:								
Comm. Dev. Block Grants State's Program								
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.S. Environment Protection Agency (EPA)								
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**
Federal Aviation Administration (FAA)								
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)**
Federal Emergency Management Assistance (FEMA)								
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	162,359	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)	425,647	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.S. Department of Agriculture								
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.S. Department of Justice								
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.S. Department of Transportation								
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	20.609	06-AL-64-031	20,000	0	0	0	0	0
Operation DWI	20.608	08-AL-64-031	31,882	0	0	(26,957)	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-63-031	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			**$38,096,677**	**$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.

KRIEGEL/GRAY/SHAW & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
TRADITIONAL YET PROGRESSIVE SERVICE SINCE 1962

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.

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

November 11, 2009

KRIEGEL/GRAY/SHAW & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
TRADITIONAL YET PROGRESSIVE SERVICE SINCE 1962

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.

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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:

CFDA Number(s)	Name of Federal Program or Cluster
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

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

Appendix D

Calculations

Calculation Cover Sheet

Daniel B. Stephens & Associates, Inc.

Project Name Griggs and Walnut Plume Superfund Project Number ES09.0306

Calculation Number ES09.0206-001 Discipline Engineering No. of Sheets 71 VS

PROJECT: Griggs and Walnut Ground Water Plume Superfund Site
SITE: Las Cruces, New Mexico
SUBJECT: Determination of effluent PCE emission rate
SOURCES OF DATA: A. John Shomaker and Associates, Inc. (JSAI). 2009. *Technical memorandum: Updates to the Groundwater Model and Recommendations for using City of Las Cruces Wells 18 and 27 to capture and contain the Griggs and Walnut Plume*. November 5, 2009. Time series data for CLC 18 and 27 used in JSAI modeling are shown in Figure 6 of this report.
SOURCES OF FORMULAE & REFERENCES: 1. New Mexico Environment Department Air Quality Bureau (NMED AQB), "Overview & Guidance to New Mexico NSR Air Permitting Requirements"

☐ Preliminary Calculation ☐ Final Calculation Supersedes Calculation No. _____

Rev. No.	Revision	Calculation By	Date	Checked By	Date	Approved By	Date
		GH	12/23/09	KI	01/20/10	SP	1/25/10

Project No. ES09.0306 Date 01/19/10

Subject PCE effluent concentration Sheet 1 of 1

By GH Checked By KI Calculation No.

1.0 OBJECTIVES

1. Determine effluent potential emission rates (PER) for tetrachloroethylene (PCE).

2.0 GIVEN

PCE concentrations in groundwater measured in City of Las Cruces (CLC) Well 18. Maximum hydraulically feasible treatment rate of 500 gallons per minute (gpm). Assume 100% of the PCE in the water is transferred to the air and subsequently released into the atmosphere.

3.0 METHOD

To determine the maximum effluent PER the maximum PCE concentration of 50 µg/L from the CLC water quality sampling is used[A]. Two effluent rates need to be determined according to the NMED AQB, "Overview & Guidance to New Mexico NSR Air Permitting Requirements"[1] guidance document: a maximum emission rate in pounds per hour and a total emission in tons per year of any regulated contaminate. These two rates are calculated using discharge rates (Q) and applicable conversion factors using the following equations:

PER_{max} = (Q gpm) * (3.79 L/gal) * (Conc µg/L) * (1 lb/4.53 x10^8 µg) * (60 min/hr) = lb/hr

PER_{max} = (0.013 lb/hr) * (1 ton/2000 lb) * (24 hrs/ day) * (365 days/ yr) = ton/yr

4.0 SOLUTION

Calculate maximum PER for PCE:

PER_{max} = (500 gpm) * (3.79 L/gal) * (50 µg/L) * (1 lb/4.53 x10^8 µg) * (60 min/hr)
PER_{max} = 0.013 lb/hr

PER_{max} = (0.013 lb/hr) * (1 ton/2000 lb) * (24 hrs/ day) * (365 days/ yr) = ton/yr
PER_{max} = 0.05 ton/yr

NMED AQB requires a permit or a notice of intent for any source that emits greater than 10 pounds per hour and 10 tons per year of any regulated contaminant. The maximum emission rates calculated are well below the regulation; therefore neither a permit nor a notice of intent is required.

Appendix E

Cost Analysis

MEMORANDUM

TO: Doug Reaber, Gundar Peterson

FROM: Kelly Isaacson

DATE: January 5, 2010

SUBJECT: Present Worth Calculations for the Preliminary Engineering Report for the Griggs & Walnut Groundwater Plume Superfund Site

In the draft *Preliminary Engineering Report, Remediation of PCE Contamination, Griggs and Walnut Ground Water Plume Superfund Site*, dated December 7, 2009 (PER), differences exist between present worth values presented in Table 5 within the report, and those listed in the four summary tables comprising Appendix C. The intention of this memo is to address these discrepancies.

In Appendix B of *Feasibility Study Report, Griggs and Walnut Ground Water Plume Superfund Site, Las Cruces, New Mexico,* (CH2MHILL, November 2006), detailed cost estimates are provided for each of the considered treatment alternatives. These cost estimates were reported in 2006 dollars, and were the basis for the cost estimates prepared by DBS&A. Rather than revising the unit cost of each line item to reflect the value in 2009 dollars for the PER, the estimates were revised using the unit costs provided and subsequently applying an inflation factor to each category subtotal to reflect the value of the dollar in 2009. The inflation rates for 2007, 2008, and 2009 were determined from the Bureau of Labor Statistics, and were used to convert the values in 2006 dollars given in Appendix C to 2009 dollars that are reported in columns 3 and 5 of Table 5 of the PER for construction costs and annual operation and maintenance (O&M) costs (see Table 5 below). This inflation is what leads to the discrepancy between the values in Appedix C and Table 5. For clarity, we will remove the bottom lines of the four tables in Appendix C that list a present worth value.

Cost estimates for construction and O&M costs in 2009 dollars and present worth calculations in 2009 dollars were needed for the PER. The present worth given in column 5 of Table 5 was calculated as specified below Table 5. All values in Table 5 are given in 2009 dollars.

Treatment Type	Comparative Construction Costs		Average Annual Comparative O&M Costs	
	2006 Dollars (millions)	2009 Dollars (millions) (1)	2006 Dollars (millions)	2009 Dollars (millions) (1)
Low Profile Tray Aeration with Acid	$5.51	$5.91	$0.56	$0.60
Low Profile Tray Aeration without Acid	$4.44	$4.75	$0.37	$0.40
Liquid-Phase GAC	$4.93	$5.28	$0.34	$0.37
AOP	$5.95	$6.38	$0.43	$0.46

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

COST ESTIMATE SUMMARY [2]

PROJECT:	Griggs and Walnut Superfund Site Preliminary Engineering Report
SITE:	Griggs and Walnut Superfund Site - Las Cruces, New Mexico
ALTERNATIVE:	4 Enhanced Ground Water Extraction (Targeted Pumping) with Treatment
DESCRIPTION:	Groundwater Extraction and Treatment with Air Stripper
PREPARED BY:	DBS&A
PROJECT NUMBER:	ES09.0306

Capital Cost		
Construction	$	2,319,730
Project Management	$	185,578
Design	$	347,960
Construction Management	$	347,960
Subcontractor General Requirements	$	115,987
G&A	$	464,410
Overhead	$	165,861
Tax	$	236,351
Contingency	$	829,303
Bonding& Insurance	$	100,263
Fee	$	401,051
Total Capital Cost	**$**	**5,514,454**

Year 1 Operations and Maintenance		
System Startup	$	27,050
Routine System O&M	$	242,399
Reporting (Annual Report and Construction Completion Report)	$	73,500
Professional Services [1]	$	78,878
Subcontractor General Requirements	$	17,147
G&A	$	61,456
Overhead	$	21,949
Tax	$	31,277
Contingency	$	109,744
Bonding& Insurance	$	-
Fee	$	53,072
Total Year 1 Operations and Maintenance	**$**	**716,472**

Annual Operations and Maintenance Cost: Years 2-5		
Routine System O&M	$	189,359
Reporting (Annual Reports)	$	18,375
Professional Services [1]	$	47,779
Subcontractor General Requirements	$	10,387
G&A	$	37,226
Overhead	$	13,295
New Mexico Gross Receipts Tax	$	18,945
Contingency	$	66,475
Bonding& Insurance	$	-
Fee	$	32,147
Total Annual Operations and Maintenance Cost: Years 2-5	**$**	**433,987**

Annual Operations and Maintenance Cost: Years 6-20		
Routine System O&M	$	189,359
Reporting (Annual Reports)	$	18,375
Professional Services [1]	$	47,779
Subcontractor General Requirements	$	10,387
G&A	$	37,226
Overhead	$	13,295
New Mexico Gross Receipts Tax	$	18,945
Contingency	$	66,475
Bonding& Insurance	$	-
Fee	$	32,147
Total Annual Operations and Maintenance Cost: Years 6-20	**$**	**433,987**

Post Closure Cost		
Closure Reporting	$	18,375
Equipment Demobilization and Well Abandonment	$	115,000
Professional Services [1]	$	44,014
Subcontractor General Requirements	$	6,669
G&A	$	25,768
Overhead	$	9,203
New Mexico Gross Receipts Tax	$	13,114
Contingency	$	46,014
Bonding& Insurance	$	5,563
Fee	$	22,253
Total Post Closure Cost	**$**	**305,973**

NOTES:
1 - Professional Services includes Project Management, Design/Technical Support, and Construction Management.
2 - The cost estimates provided are to an accuracy of +50 percent to -30 percent and are prepared for the sole purpose of alternative comparison. The alternative cost estimates are in 2006 dollars and are based on conceptual design from information available at the time of this study. The actual cost of the project would depend on the final scope and design of the selected remedial action, the schedule of implementation, competitive market conditions, and other variables.

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

COST ESTIMATE DETAILS

PROJECT:	Griggs and Walnut Superfund Site Preliminary Engineering Report
SITE:	Griggs and Walnut Superfund Site - Las Cruces, New Mexico
ALTERNATIVE:	4 Enhanced Ground Water Extraction (Targeted Pumping) with Treatment
DESCRIPTION:	Groundwater Extraction and Treatment with Air Stripper
PREPARED BY:	DBS&A
PROJECT NUMBER:	ES09.0306

Assumptions

1. The accuracy of the cost estimate is +50%/-30%
2. See "Conceptual Design" spreadsheet for basis of cost estimate assumptions.
3. The number of new nested monitoring wells required to be installed = 0 wells — included under groundwater monitoring
4. Number of new groundwater extraction wells to be installed = 0 wells
5. Number of piezometers to be installed = 0 piezometers — included under groundwater monitoring
6. Number of reinjection wells to be installed= 0 wells
7. Assume that the duration of construction is 128 working days (includes 90 working days for treatment system construction and installation)
8. The number of wells to be sampled for VOCs is 0 wells per round — included under groundwater monitoring
9. The number of wells on-site to be abandoned for post-closure is 0 wells — includes new extraction wells only
10. The G&A rate is 14%
11. The overhead rate is 5%
12. The Bonding & Insurance rate is 2%
13. The fee rate is 8%

Detailed Capital and Operations and Maintenance Costs

CAPITAL COST

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments and References
Construction							
Underground Piping from CLC-18 to CLC-27 connection to Upper Griggs Reservoir	1,000	ft	$	100.17	$	100,170	estimated LF from CLC: cost includes 10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Underground Piping from new extraction well to CLC-27 connection to Upper Griggs Reservoir	750	ft	$	100.17	$	75,128	10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Piping Connection to Treatment System	500	lf	$	100.17	$	50,085	10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Groundwater Extraction Well Installation	0	well	$	200,000.00	$	-	JSP Memo 7/8/06
Pumping Well Modifications	2	ea	$	25,000.00	$	50,000	JSP Memo 7/8/06
Groundwater Extraction Pumps	2	ea	$	10,000.00	$	20,000	assume replace city pumps, vendor quote; 100gpm, 15 hp, 3-phase, 230V, 6"
Influent Equalization Tank	10,000	gal	$	1.00	$	10,000	provides 20-minutes of storage
Tank Effluent Pump	0	ea	$	4,000.00	$	-	included with air stripper
Influent and Effluent Bag Filters	2	LS	$	7,500.00	$	15,000	500 gpm size filter
Low-Profile Tray Air Stripper Package	2	LS	$	55,000.00	$	110,000	Assume 540 gpm NEEP Model 41251 Tray Air stripper (controls, piping, skid, blower, influent and effleunt pumps)
Protective Enclosure	1	ea	$	800,000.00	$	800,000	Assume 50'x80' building at $200/sf, pre-fab metal
Repair discharge line on CLC-27	1	LS	$	300.00	$	300	
Sulfuric Acid Bulk Storage Tank - Pretreatment Unit	1	LS	$	65,663.20	$	65,663	5,000 gal tank. 1 month supply, prorated costs for similar system, 1,000 gal unit at Fruit Ave, Albuquerque
Dessicant Dryer Unit - Pretreatment Unit	1	LS	$	39,397.92	$	39,398	5,000 gal unit. prorated costs for similar system, 1,000 gal unit at Fruit Ave, Albuquerque
Acid Feed Pump System - Pretreatment Unit	1	LS	$	52,530.56	$	52,531	Prorated costs for similar system, 100 gpm system at Fruit Ave, Albuquerque.
Acid Feed System Piping - Pretreatment Unit	1	LS	$	44,923.64	$	44,924	Prorated costs based on facility size for similar system, 100 gpm at Fruit Ave, Albuquerque
Health and Safety Provisions - Pretreatment Unit	1	LS	$	8,000.00	$	8,000	Prorated costs for similar system, 100 gpm at Fruit Ave, Albuquerque
Acid Storage Facility - Pretreatment Unit	1	LS	$	89,847.27	$	89,847	Assume 35'x35' for 5,000 gal tank incl. canopy, ^{2} concrete containment, and fencing. Prorated costs for similar system, 1,000 gal tank system at Fruit Ave, Albuquerqu
Well Permits	0	ea	$	30.00	$	-	new extraction well
Equipment Rental	26	wk	$	200.00	$	5,200	MultiRAE
Subtotal Capital Cost					$	1,536,245	
Site Work Allowance	7%	of	$	1,536,245.08	$	107,537	
Mechanical Allowance	15%	of	$	1,536,245.08	$	230,437	
Instrumentation and Controls Allowance	12%	of	$	1,536,245.08	$	184,349	including SCADA system
Electrical Allowance	12%	of	$	1,536,245.08	$	184,349	
Miscellaneous Equipment Allowance	5%	of	$	1,536,245.08	$	76,812	
Subtotal Capital Cost					$	2,319,730	
Project Management	8%	of	$	2,319,730.06	$	185,578	
Design	15%	of	$	2,319,730.06	$	347,960	
Construction Management	15%	of	$	2,319,730.06	$	347,960	
Subcontractor General Requirements	5%	of	$	2,319,730.06	$	115,987	
Subtotal Capital Cost					$	3,317,214	
G&A	14%	of	$	3,317,213.99	$	464,410	
Overhead	5%	of	$	3,317,213.99	$	165,861	
New Mexico Gross Receipts Tax	7.125%	of	$	3,317,213.99	$	236,351	
Contingency	25%	of	$	3,317,213.99	$	829,303	
Subtotal Capital Cost					$	5,013,140	
Bonding& Insurance	2%	of	$	5,013,139.65	$	100,263	
Fee	8%	of	$	5,013,139.65	$	401,051	
TOTAL CAPITAL COST					**$**	**5,514,454**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

YEAR 1 OPERATIONS AND MAINTENANCE

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
System Startup							
Labor - Technician	150	hr	$	75.00	$	11,250	Assume 15 days for startup, 10 hrs/day
Labor - Engineer	100	hr	$	120.00	$	12,000	Assume 10 days for startup, 10 hrs/day
Air Sample Analysis	6	sample	$	150.00	$	900	quarterly sampling to prove de minimis VOC emissions, plus 2 QA/QC
Water Sample Analysis	6	sample	$	150.00	$	900	3 sets, VOC analysis for infl/effl, incl data valid.
Startup Equipment Rental	2	week	$	1,000.00	$	2,000	water quality monitoring for pretreatment effectiveness
Total *System Startup*					$	27,050	
Routine System O&M							
Labor - Technician	416	hr	$	75.00	$	31,200	8 hours/week
Labor - Engineer	416	hr	$	120.00	$	49,920	100% of the Tech time for first year
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
Air Sample Analysis	0	sample	$	100.00	$	-	none needed after startup
Acid Supply - Pretreatment Unit	1	LS	$	69,340.33	$	69,340	Prorated from 100 gpm system at Fruit Ave.
O&M Supplies and Cleaning Subcontractor	1	LS	$	4,000.00	$	4,000	Annual air stripper tray cleaning by subcontractor
Electricity	405,168	kw-hr	$	0.08	$	32,413	Air Stripper: 25 hp blowers + (2) 3 hp pumps per unit, full-time operations
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	242,399	
Reporting (Annual Report and Construction Completion Report)							
Labor - Engineer/Hydrogeologist	400	hr	$	120.00	$	48,000	
Labor - Editor	200	hr	$	85.00	$	17,000	
Labor - CAD Technician	100	hr	$	85.00	$	8,500	
Total *Annual Reporting*					$	73,500	
Subtotal Year 1 Operations and Maintenance					$	342,949	
Project Management	8%	of	$	342,948.79	$	27,436	
Technical Support	15%	of	$	342,948.79	$	51,442	
Construction Management	0%	of	$	342,948.79	$	-	
Subcontractor General Requirements	5%	of	$	342,948.79	$	17,147	
Subtotal Year 1 Operations and Maintenance					$	438,974	
G&A	14%	of	$	438,974.45	$	61,456	
Overhead	5%	of	$	438,974.45	$	21,949	
New Mexico Gross Receipts Tax	7.125%	of	$	438,974.45	$	31,277	
Contingency	25%	of	$	438,974.45	$	109,744	
Subtotal Year 1 Operations and Maintenance					$	663,400	
Bonding& Insurance	0%	of	$	663,400.13	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	663,400.13	$	53,072	
TOTAL YEAR 1 OPERATIONS AND MAINTENANCE COST					**$**	**716,472**	

ANNUAL OPERATIONS AND MAINTENANCE COST - YEARS 2-5 (ANNUAL COST)

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
Routine System O&M							
Labor - Technician	208	hr	$	75.00	$	15,600	4 hours/week
Labor - Engineer	104	hr	$	120.00	$	12,480	50% of the Tech time
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
Acid Supply - Pretreatment Unit	1	LS	$	69,340.33	$	69,340	Prorated from 100 gpm system at Fruit Ave.
O&M Supplies and Cleaning Subcontractor	1	LS	$	4,000.00	$	4,000	Annual air stripper tray cleaning by subcontractor
Electricity	405,168	kw-hr	$	0.08	$	32,413	Air Stripper: 25 hp blowers + (2) 3 hp pumps per unit, full-time operations
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	189,359	
Reporting (Annual Reports)							
Labor - Engineer/Hydrogeologist	100	hr	$	120.00	$	12,000	
Labor - Editor	50	hr	$	85.00	$	4,250	
Labor - CAD Technician	25	hr	$	85.00	$	2,125	
Total *Reporting*					$	18,375	
Subtotal Year 2-5 Operations and Maintenance					$	207,734	
Project Management	8%	of	$	207,733.79	$	16,619	
Technical Support	15%	of	$	207,733.79	$	31,160	
Construction Management	0%	of	$	207,733.79	$	-	
Subcontractor General Requirements	5%	of	$	207,733.79	$	10,387	
Subtotal Year 2-5 Operations and Maintenance					$	265,899	
G&A	14%	of	$	265,899.25	$	37,226	
Overhead	5%	of	$	265,899.25	$	13,295	
New Mexico Gross Receipts Tax	7.125%	of	$	265,899.25	$	18,945	
Contingency	25%	of	$	265,899.25	$	66,475	
Subtotal Year 2-5 Operations and Maintenance					$	401,840	
Bonding& Insurance	0%	of	$	401,840.24	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	401,840.24	$	32,147	
TOTAL ANNUAL COST: YEARS 2-5 OPERATIONS AND MAINTENANCE COST					**$**	**433,987**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

ANNUAL OPERATIONS AND MAINTENANCE COST - YEARS 6-20 (ANNUAL COST)								
Item/Activity	**Qty**	**Unit**		**Unit Cost**		**Cost**	**Comments**
Routine System O&M							
Labor - Technician	208	hr	$	75.00	$	15,600	4 hours/week
Labor - Engineer	104	hr	$	120.00	$	12,480	50% of the Tech time
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
Acid Supply - Pretreatment Unit	1	LS	$	69,340.33	$	69,340	Prorated from 100 gpm system at Fruit Ave.
O&M Supplies and Cleaning Subcontractor	1	LS	$	4,000.00	$	4,000	Annual air stripper tray cleaning by subcontractor
Electricity	405,168	kw-hr	$	0.08	$	32,413	Air Stripper: 25 hp blowers + (2) 3 hp pumps per unit, full-time operations
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	189,359	
Reporting (Annual Reports)							
Labor - Engineer/Hydrogeologist	100	hr	$	120.00	$	12,000	
Labor - Editor	50	hr	$	85.00	$	4,250	
Labor - CAD Technician	25	hr	$	85.00	$	2,125	
Total *Reporting*					$	18,375	
Subtotal Year 6-14 Operations and Maintenance					$	207,734	
Project Management	8%	of	$	207,733.79	$	16,619	
Technical Support	15%	of	$	207,733.79	$	31,160	
Construction Management	0%	of	$	207,733.79	$	-	
Subcontractor General Requirements	5%	of	$	207,733.79	$	10,387	
Subtotal Year 6-14 Operations and Maintenance					$	265,899	
G&A	14%	of	$	265,899.25	$	37,226	
Overhead	5%	of	$	265,899.25	$	13,295	
New Mexico Gross Receipts Tax	7.125%	of	$	265,899.25	$	18,945	
Contingency	25%	of	$	265,899.25	$	66,475	
Subtotal Year 6-14 Operations and Maintenance					$	401,840	
Bonding& Insurance	0%	of	$	401,840.24	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	401,840.24	$	32,147	
TOTAL ANNUAL COST: YEARS 6-20 OPERATIONS AND MAINTENANCE COST					**$**	**433,987**	

POST CLOSURE COST							
Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
Closure Reporting							
Labor - Engineer/Hydrogeologist	100	hr		$120.00	$	12,000	
Labor - Editor	50	hr		$85.00	$	4,250	
Labor - CAD Technician	25	hr		$85.00	$	2,125	
Total *Closure Reporting*					$	18,375	
Equipment Demobilization and Well Abandonment							
Well Abandonment	0	well	$	10,000.00	$	-	new extraction wells only, others included under groundwater monitoring
Equipment Demobilization	1	LS	$	100,000.00	$	100,000	
Subtotal Equipment Demobilization and Well Abandonment					$	100,000	
Site Work Allowance	10%	of	$	100,000.00	$	10,000	
Mechanical Allowance	0%	of	$	100,000.00	$	-	
Instrumentation and Controls Allowance	0%	of	$	100,000.00	$	-	
Electrical Allowance	5%	of	$	100,000.00	$	5,000	
Miscellaneous Equipment Allowance	0%	of	$	100,000.00	$	-	
Total *Equipment Demobilization and Well Abandonment*					$	115,000	
Subtotal Post-Closure Cost					$	133,375	
Project Management	8%	of	$	133,375.00	$	10,670	
Technical Support	15%	of	$	133,375.00	$	20,006	
Construction Management	10%	of	$	133,375.00	$	13,338	
Subcontractor General Requirements	5%	of	$	133,375.00	$	6,669	
Subtotal Post-Closure Cost					$	184,058	
G&A	14%	of	$	184,057.50	$	25,768	
Overhead	5%	of	$	184,057.50	$	9,203	
New Mexico Gross Receipts Tax	7.125%	of	$	184,057.50	$	13,114	
Contingency	25%	of	$	184,057.50	$	46,014	
Subtotal Post-Closure Cost					$	278,157	
Bonding& Insurance	2%	of	$	278,156.90	$	5,563	
Fee	8%	of	$	278,156.90	$	22,253	
TOTAL POST CLOSURE COST					**$**	**305,973**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

COST ESTIMATE SUMMARY [2]

PROJECT:	Griggs and Walnut Superfund Site Preliminary Engineering Report
SITE:	Griggs and Walnut Superfund Site - Las Cruces, New Mexico
ALTERNATIVE:	4 Enhanced Ground Water Extraction (Targeted Pumping) with Treatment
DESCRIPTION:	Groundwater Extraction and Treatment with Air Stripper without Acid Pretreatment
PREPARED BY:	DBS&A
PROJECT NUMBER:	ES09.0306

Capital Cost		
Construction	$	1,866,183
Project Management	$	149,295
Design	$	279,927
Construction Management	$	279,927
Subcontractor General Requirements	$	93,309
G&A	$	373,610
Overhead	$	133,432
Tax	$	190,141
Contingency	$	667,160
Bonding& Insurance	$	80,660
Fee	$	322,639
Total Capital Cost	**$**	**4,436,282**

Year 1 Operations and Maintenance		
System Startup	$	19,700
Routine System O&M	$	132,498
Reporting (Annual Report and Construction Completion Report)	$	73,500
Professional Services [1]	$	51,911
Subcontractor General Requirements	$	11,285
G&A	$	40,445
Overhead	$	14,445
Tax	$	20,584
Contingency	$	72,224
Bonding& Insurance	$	-
Fee	$	34,927
Total Year 1 Operations and Maintenance	**$**	**471,518**

Annual Operations and Maintenance Cost: Years 2-5		
Routine System O&M	$	120,018
Reporting (Annual Reports)	$	18,375
Professional Services [1]	$	31,830
Subcontractor General Requirements	$	6,920
G&A	$	24,800
Overhead	$	8,857
New Mexico Gross Receipts Tax	$	12,621
Contingency	$	44,286
Bonding& Insurance	$	-
Fee	$	21,417
Total Annual Operations and Maintenance Cost: Years 2-5	**$**	**289,125**

Annual Operations and Maintenance Cost: Years 6-20		
Routine System O&M	$	120,018
Reporting (Annual Reports)	$	18,375
Professional Services [1]	$	31,830
Subcontractor General Requirements	$	6,920
G&A	$	24,800
Overhead	$	8,857
New Mexico Gross Receipts Tax	$	12,621
Contingency	$	44,286
Bonding& Insurance	$	-
Fee	$	21,417
Total Annual Operations and Maintenance Cost: Years 6-20	**$**	**289,125**

Post Closure Cost		
Closure Reporting	$	18,375
Equipment Demobilization and Well Abandonment	$	115,000
Professional Services [1]	$	44,014
Subcontractor General Requirements	$	6,669
G&A	$	25,768
Overhead	$	9,203
New Mexico Gross Receipts Tax	$	13,114
Contingency	$	46,014
Bonding& Insurance	$	5,563
Fee	$	22,253
Total Post Closure Cost	**$**	**305,973**

NOTES:
1 - Professional Services includes Project Management, Design/Technical Support, and Construction Management.
2 - The cost estimates provided are to an accuracy of +50 percent to -30 percent and are prepared for the sole purpose of alternative comparison. The alternative cost estimates are in 2006 dollars and are based on conceptual design from information available at the time of this study. The actual cost of the project would depend on the final scope and design of the selected remedial action, the schedule of implementation, competitive market conditions, and other variables.

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

COST ESTIMATE DETAILS

PROJECT:	Griggs and Walnut Superfund Site Preliminary Engineering Report
SITE:	Griggs and Walnut Superfund Site - Las Cruces, New Mexico
ALTERNATIVE:	4 Enhanced Ground Water Extraction (Targeted Pumping) with Treatment
DESCRIPTION:	Groundwater Extraction and Treatment with Air Stripper without Acid Pretreatment
PREPARED BY:	DBS&A
PROJECT NUMBER:	ES09.0306

Assumptions

1. The accuracy of the cost estimate is +50%/-30%
2. See "Conceptual Design" spreadsheet for basis of cost estimate assumptions.
3. The number of new nested monitoring wells required to be installed = 0 wells — included under groundwater monitoring
4. Number of new groundwater extraction wells to be installed = 0 wells
5. Number of piezometers to be installed = 0 piezometers — included under groundwater monitoring
6. Number of reinjection wells to be installed= 0 wells
7. Assume that the duration of construction is 128 working days (includes 90 working days for treatment system construction and installation)
8. The number of wells to be sampled for VOCs is 0 wells per round — included under groundwater monitoring
9. The number of wells on-site to be abandoned for post-closure is 0 wells — includes new extraction wells only
10. The G&A rate is 14%
11. The overhead rate is 5%
12. The Bonding & Insurance rate is 2%
13. The fee rate is 8%

Detailed Capital and Operations and Maintenance Costs

CAPITAL COST

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments and References
Construction							
Underground Piping from CLC-18 to CLC-27 connection to Upper Griggs Reservoir	1,000	ft	$	100.17	$	100,170	estimated LF from CLC: cost includes 10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Underground Piping from new extraction well to CLC-27 connection to Upper Griggs Reservoir	750	ft	$	100.17	$	75,128	10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Piping Connection to Treatment System	500	lf	$	100.17	$	50,085	10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Pumping Well Modifications	2	ea	$	25,000.00	$	50,000	JSP Memo 7/8/06
Groundwater Extraction Well Installation	0	well	$	200,000.00	$	-	JSP Memo 7/8/06
Groundwater Extraction Pumps	2	ea	$	10,000.00	$	20,000	assume replace city pumps, vendor quote; 100gpm, 15 hp, 3-phase, 230V, 6"
Influent Equalization Tank	10,000	gal	$	1.00	$	10,000	provides 20-minutes of storage
Tank Effluent Pump	0	ea	$	4,000.00	$	-	included with air stripper
Influent and Effluent Bag Filters	2	LS	$	7,500.00	$	15,000	500 gpm size filter
Low-Profile Tray Air Stripper Package	2	LS	$	55,000.00	$	110,000	Assume 540 gpm NEEP Model 41251 Tray Air stripper (controls, piping, skid, blower, influent and effleunt pumps)
Protective Enclosure	1	ea	$	800,000.00	$	800,000	Assume 50'x80' building at $200/sf, pre-fab metal
Repair discharge line on CLC-27	1	LS	$	300.00	$	300	
Well Permits	0	ea	$	30.00	$	-	new extraction well
Equipment Rental	26	wk	$	200.00	$	5,200	MultiRAE
Subtotal Capital Cost					$	1,235,883	
Site Work Allowance	7%	of	$	1,235,882.50	$	86,512	
Mechanical Allowance	15%	of	$	1,235,882.50	$	185,382	
Instrumentation and Controls Allowance	12%	of	$	1,235,882.50	$	148,306	including SCADA system
Electrical Allowance	12%	of	$	1,235,882.50	$	148,306	
Miscellaneous Equipment Allowance	5%	of	$	1,235,882.50	$	61,794	
Subtotal Capital Cost					$	1,866,183	
Project Management	8%	of	$	1,866,182.58	$	149,295	
Design	15%	of	$	1,866,182.58	$	279,927	
Construction Management	15%	of	$	1,866,182.58	$	279,927	
Subcontractor General Requirements	5%	of	$	1,866,182.58	$	93,309	
Subtotal Capital Cost					$	2,668,641	
G&A	14%	of	$	2,668,641.08	$	373,610	
Overhead	5%	of	$	2,668,641.08	$	133,432	
New Mexico Gross Receipts Tax	7.125%	of	$	2,668,641.08	$	190,141	
Contingency	25%	of	$	2,668,641.08	$	667,160	
Subtotal Capital Cost					$	4,032,984	
Bonding& Insurance	2%	of	$	4,032,983.84	$	80,660	
Fee	8%	of	$	4,032,983.84	$	322,639	
TOTAL CAPITAL COST					**$**	**4,436,282**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

YEAR 1 OPERATIONS AND MAINTENANCE

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
System Startup							
Labor - Technician	100	hr	$	75.00	$	7,500	Assume 10 days for startup, 10 hrs/day
Labor - Engineer	70	hr	$	120.00	$	8,400	Assume 7 days for startup, 10 hrs/day
Air Sample Analysis	6	sample	$	150.00	$	900	quarterly sampling to prove de minimis VOC emissions, plus 2 QA/QC
Water Sample Analysis	6	sample	$	150.00	$	900	3 sets, VOC analysis for infl/effl, incl data valid.
Startup Equipment Rental	2	week	$	1,000.00	$	2,000	water quality monitoring for pretreatment effectiveness
Total *System Startup*					$	19,700	
Routine System O&M							
Labor - Technician	208	hr	$	75.00	$	15,600	4 hours/week
Labor - Engineer	208	hr	$	120.00	$	24,960	100% of the Tech time for first year
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
Air Sample Analysis	0	sample	$	100.00	$	-	none needed after startup
O&M Supplies and Cleaning Subcontractor	1	LS	$	4,000.00	$	4,000	Annual air stripper tray cleaning by subcontractor
Electricity	405,168	kw-hr	$	0.08	$	32,413	Air Stripper: 25 hp blowers + (2) 3 hp pumps per unit, full-time operations
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	132,498	
Reporting (Annual Report and Construction Completion Report)							
Labor - Engineer/Hydrogeologist	400	hr	$	120.00	$	48,000	
Labor - Editor	200	hr	$	85.00	$	17,000	
Labor - CAD Technician	100	hr	$	85.00	$	8,500	
Total *Annual Reporting*					$	73,500	
Subtotal Year 1 Operations and Maintenance					$	225,698	
Project Management	8%	of	$	225,698.45	$	18,056	
Technical Support	15%	of	$	225,698.45	$	33,855	
Construction Management	0%	of	$	225,698.45	$	-	
Subcontractor General Requirements	5%	of	$	225,698.45	$	11,285	
Subtotal Year 1 Operations and Maintenance					$	288,894	
G&A	14%	of	$	288,894.02	$	40,445	
Overhead	5%	of	$	288,894.02	$	14,445	
New Mexico Gross Receipts Tax	7.125%	of	$	288,894.02	$	20,584	
Contingency	25%	of	$	288,894.02	$	72,224	
Subtotal Year 1 Operations and Maintenance					$	436,591	
Bonding& Insurance	0%	of	$	436,591.09	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	436,591.09	$	34,927	
TOTAL YEAR 1 OPERATIONS AND MAINTENANCE COST					**$**	**471,518**	

ANNUAL OPERATIONS AND MAINTENANCE COST - YEARS 2-5 (ANNUAL COST)

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
Routine System O&M							
Labor - Technician	208	hr	$	75.00	$	15,600	4 hours/week
Labor - Engineer	104	hr	$	120.00	$	12,480	50% of the Tech time
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
O&M Supplies and Cleaning Subcontractor	1	LS	$	4,000.00	$	4,000	Annual air stripper tray cleaning by subcontractor
Electricity	405,168	kw-hr	$	0.08	$	32,413	Air Stripper: 25 hp blowers + (2) 3 hp pumps per unit, full-time operations
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	120,018	
Reporting (Annual Reports)							
Labor - Engineer/Hydrogeologist	100	hr	$	120.00	$	12,000	
Labor - Editor	50	hr	$	85.00	$	4,250	
Labor - CAD Technician	25	hr	$	85.00	$	2,125	
Total *Reporting*					$	18,375	
Subtotal Year 2-5 Operations and Maintenance					$	138,393	
Project Management	8%	of	$	138,393.45	$	11,071	
Technical Support	15%	of	$	138,393.45	$	20,759	
Construction Management	0%	of	$	138,393.45	$	-	
Subcontractor General Requirements	5%	of	$	138,393.45	$	6,920	
Subtotal Year 2-5 Operations and Maintenance					$	177,144	
G&A	14%	of	$	177,143.62	$	24,800	
Overhead	5%	of	$	177,143.62	$	8,857	
New Mexico Gross Receipts Tax	7.125%	of	$	177,143.62	$	12,621	
Contingency	25%	of	$	177,143.62	$	44,286	
Subtotal Year 2-5 Operations and Maintenance					$	267,708	
Bonding& Insurance	0%	of	$	267,708.30	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	267,708.30	$	21,417	
TOTAL ANNUAL COST: YEARS 2-5 OPERATIONS AND MAINTENANCE COST					**$**	**289,125**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

ANNUAL OPERATIONS AND MAINTENANCE COST - YEARS 6-20 (ANNUAL COST)					
Item/Activity	**Qty**	**Unit**	**Unit Cost**	**Cost**	**Comments**
Routine System O&M					
Labor - Technician	208	hr	$ 75.00	$ 15,600	4 hours/week
Labor - Engineer	104	hr	$ 120.00	$ 12,480	50% of the Tech time
Water Sample Analysis	29	sample	$ 150.00	$ 4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
O&M Supplies and Cleaning Subcontractor	1	LS	$ 4,000.00	$ 4,000	Annual air stripper tray cleaning by subcontractor
Electricity	405,168	kw-hr	$ 0.08	$ 32,413	Air Stripper: 25 hp blowers + (2) 3 hp pumps per unit, full-time operations
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$ 194.73	$ 51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*				$ 120,018	
Reporting (Annual Reports)					
Labor - Engineer/Hydrogeologist	100	hr	$ 120.00	$ 12,000	
Labor - Editor	50	hr	$ 85.00	$ 4,250	
Labor - CAD Technician	25	hr	$ 85.00	$ 2,125	
Total *Reporting*				$ 18,375	
Subtotal Year 6-14 Operations and Maintenance				$ 138,393	
Project Management	8%	of	$ 138,393.45	$ 11,071	
Technical Support	15%	of	$ 138,393.45	$ 20,759	
Construction Management	0%	of	$ 138,393.45	$ -	
Subcontractor General Requirements	5%	of	$ 138,393.45	$ 6,920	
Subtotal Year 6-14 Operations and Maintenance				$ 177,144	
G&A	14%	of	$ 177,143.62	$ 24,800	
Overhead	5%	of	$ 177,143.62	$ 8,857	
New Mexico Gross Receipts Tax	7.125%	of	$ 177,143.62	$ 12,621	
Contingency	25%	of	$ 177,143.62	$ 44,286	
Subtotal Year 6-14 Operations and Maintenance				$ 267,708	
Bonding& Insurance	0%	of	$ 267,708.30	$ -	Bonding only applies to Capital Costs
Fee	8%	of	$ 267,708.30	$ 21,417	
TOTAL ANNUAL COST: YEARS 6-20 OPERATIONS AND MAINTENANCE COST				**$ 289,125**	

POST CLOSURE COST					
Item/Activity	Qty	Unit	Unit Cost	Cost	Comments
Closure Reporting					
Labor - Engineer/Hydrogeologist	100	hr	$120.00	$ 12,000	
Labor - Editor	50	hr	$85.00	$ 4,250	
Labor - CAD Technician	25	hr	$85.00	$ 2,125	
Total *Closure Reporting*				$ 18,375	
Equipment Demobilization and Well Abandonment					
Well Abandonment	0	well	$ 10,000.00	$ -	new extraction wells only, others included under groundwater monitoring
Equipment Demobilization	1	LS	$ 100,000.00	$ 100,000	
Subtotal Equipment Demobilization and Well Abandonment				$ 100,000	
Site Work Allowance	10%	of	$ 100,000.00	$ 10,000	
Mechanical Allowance	0%	of	$ 100,000.00	$ -	
Instrumentation and Controls Allowance	0%	of	$ 100,000.00	$ -	
Electrical Allowance	5%	of	$ 100,000.00	$ 5,000	
Miscellaneous Equipment Allowance	0%	of	$ 100,000.00	$ -	
Total *Equipment Demobilization and Well Abandonment*				$ 115,000	
Subtotal Post-Closure Cost				$ 133,375	
Project Management	8%	of	$ 133,375.00	$ 10,670	
Technical Support	15%	of	$ 133,375.00	$ 20,006	
Construction Management	10%	of	$ 133,375.00	$ 13,338	
Subcontractor General Requirements	5%	of	$ 133,375.00	$ 6,669	
Subtotal Post-Closure Cost				$ 184,058	
G&A	14%	of	$ 184,057.50	$ 25,768	
Overhead	5%	of	$ 184,057.50	$ 9,203	
New Mexico Gross Receipts Tax	7.125%	of	$ 184,057.50	$ 13,114	
Contingency	25%	of	$ 184,057.50	$ 46,014	
Subtotal Post-Closure Cost				$ 278,157	
Bonding& Insurance	2%	of	$ 278,156.90	$ 5,563	
Fee	8%	of	$ 278,156.90	$ 22,253	
TOTAL POST CLOSURE COST				**$ 305,973**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

COST ESTIMATE SUMMARY [2]

PROJECT:	Griggs and Walnut Superfund Site Preliminary Engineering Report
SITE:	Griggs and Walnut Superfund Site - Las Cruces, New Mexico
ALTERNATIVE:	4 Enhanced Ground Water Extraction (Targeted Pumping) with Treatment
DESCRIPTION:	Groundwater Extraction and Treatment with GAC
PREPARED BY:	DBS&A
PROJECT NUMBER:	ES09.0306

Capital Cost		
Construction	$	2,074,563
Project Management	$	165,965
Design	$	311,184
Construction Management	$	311,184
Subcontractor General Requirements	$	103,728
G&A	$	415,327
Overhead	$	148,331
Tax	$	211,372
Contingency	$	741,656
Bonding& Insurance	$	89,666
Fee	$	358,665
Total Capital Cost	**$**	**4,931,642**

Year 1 Operations and Maintenance		
System Startup	$	17,200
Routine System O&M	$	151,837
Reporting (Annual Report and Construction Completion Report)	$	73,500
Professional Services [1]	$	55,784
Subcontractor General Requirements	$	12,127
G&A	$	43,463
Overhead	$	15,522
Tax	$	22,119
Contingency	$	77,612
Bonding& Insurance	$	-
Fee	$	37,533
Total Year 1 Operations and Maintenance	**$**	**506,698**

Annual Operations and Maintenance Cost: Years 2-5		
Routine System O&M	$	107,069
Reporting (Annual Reports)	$	18,375
Professional Services [1]	$	28,852
Subcontractor General Requirements	$	6,272
G&A	$	22,480
Overhead	$	8,028
New Mexico Gross Receipts Tax	$	11,441
Contingency	$	40,142
Bonding& Insurance	$	-
Fee	$	19,413
Total Annual Operations and Maintenance Cost: Years 2-5	**$**	**262,072**

Annual Operations and Maintenance Cost: Years 6-20		
Routine System O&M	$	107,069
Reporting (Annual Reports)	$	18,375
Professional Services [1]	$	28,852
Subcontractor General Requirements	$	6,272
G&A	$	22,480
Overhead	$	8,028
New Mexico Gross Receipts Tax	$	11,441
Contingency	$	40,142
Bonding& Insurance	$	-
Fee	$	19,413
Total Annual Operations and Maintenance Cost: Years 6-20	**$**	**262,072**

Post Closure Cost		
Closure Reporting	$	18,375
Well Abandonment and Equipment Demobilization	$	115,000
Professional Services [1]	$	44,014
Subcontractor General Requirements	$	6,669
G&A	$	25,768
Overhead	$	9,203
New Mexico Gross Receipts Tax	$	13,114
Contingency	$	46,014
Bonding& Insurance	$	5,563
Fee	$	22,253
Total Post Closure Cost	**$**	**305,973**

NOTES:
1 - Professional Services includes Project Management, Design/Technical Support, and Construction Management.
2 - The cost estimates provided are to an accuracy of +50 percent to -30 percent and are prepared for the sole purpose of alternative comparison. The alternative cost estimates are in 2006 dollars and are based on conceptual design from information available at the time of this study. The actual cost of the project would depend on the final scope and design of the selected remedial action, the schedule of implementation, competitive market conditions, and other variables.

COST ESTIMATE DETAILS

PROJECT:	Griggs and Walnut Superfund Site Preliminary Engineering Report
SITE:	Griggs and Walnut Superfund Site - Las Cruces, New Mexico
ALTERNATIVE:	4 Enhanced Ground Water Extraction (Targeted Pumping) with Treatment
DESCRIPTION:	Groundwater Extraction and Treatment with GAC
PREPARED BY:	DBS&A
PROJECT NUMBER:	ES09.0306

Assumptions

1. The accuracy of the cost estimate is +50%/-30%
2. See "Conceptual Design" spreadsheet for basis of cost estimate assumptions.
3. The number of new nested monitoring wells required to be installed = 0 wells — included under groundwater monitoring
4. Number of new groundwater extraction wells to be installed = 0 wells
5. Number of piezometers to be installed = 0 piezometers — included under groundwater monitoring
6. Number of reinjection wells to be installed= 0 wells
7. Assume that the duration of construction is 128 working days (includes 90 working days for treatment system construction and installation)
8. The number of wells to be sampled for VOCs is 0 wells per round — included under groundwater monitoring
9. The number of wells on-site to be abandoned for post-closure is 0 wells — includes only new extraction well(s)
10. The G&A rate is 14%
11. The overhead rate is 5%
12. The Bonding & Insurance rate is 2%
13. The fee rate is 8%

Detailed Capital and Operations and Maintenance Costs

CAPITAL COST

Item/Activity	Qty	Unit		Unit Cost	Cost	Comments and References
Construction						
Underground Piping from CLC-18 to CLC-27 connection to Upper Griggs Reservoir	1,000	ft	$	100.17	$ 100,170	estimated LF from CLC: cost includes 10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Underground Piping from new extraction well to CLC-27 connection to Upper Griggs Reservoir	750	ft	$	100.17	$ 75,128	10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Piping Connection to Treatment System	500	lf	$	100.17	$ 50,085	10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Pumping Well Modifications	2	ea	$	25,000.00	$ 50,000	JSP Memo 7/8/06
Groundwater Extraction Well Installation	0	well	$	200,000.00	$ -	JSP Memo 7/8/06
Groundwater Extraction Pumps	2	ea	$	10,000.00	$ 20,000	assume replace city pumps, vendor quote; 100gpm, 15 hp, 3-phase, 230V, 6"
Influent Equalization Tank	10,000	gal	$	1.00	$ 10,000	provides 20-minutes of storage
Tank Effluent Pump	2	ea	$	4,000.00	$ 8,000	assume 1 pump will supply 2 GAC units (10 hp pump for 540 GPM @ 50'TDH)
Influent and Effluent Bag Filters	2	LS	$	7,500.00	$ 15,000	0 gpm size filter
GAC Treatment system	4	vessel	$	60,000.00	$ 240,000	QED Model CWS10000, rated for up to 350 gpm
Protective Enclosure	1	ea	$	800,000.00	$ 800,000	Assume 50'x80' building at $200/sf, pre-fab metal
Repair discharge line on CLC-27	1	LS	$	300.00	$ 300	
Well Permits	0	ea	$	30.00	$ -	new extraction well
Equipment Rental	26	wk	$	200.00	$ 5,200	MultiRAE
Subtotal Capital Cost					$ 1,373,883	
Site Work Allowance	7%	of	$	1,373,882.50	$ 96,172	
Mechanical Allowance	15%	of	$	1,373,882.50	$ 206,082	
Instrumentation and Controls Allowance	12%	of	$	1,373,882.50	$ 164,866	including SCADA system
Electrical Allowance	12%	of	$	1,373,882.50	$ 164,866	
Miscellaneous Equipment Allowance	5%	of	$	1,373,882.50	$ 68,694	
Subtotal Capital Cost					$ 2,074,563	
Project Management	8%	of	$	2,074,562.58	$ 165,965	
Design	15%	of	$	2,074,562.58	$ 311,184	
Construction Management	15%	of	$	2,074,562.58	$ 311,184	
Subcontractor General Requirements	5%	of	$	2,074,562.58	$ 103,728	
Subtotal Capital Cost					$ 2,966,624	
G&A	14%	of	$	2,966,624.48	$ 415,327	
Overhead	5%	of	$	2,966,624.48	$ 148,331	
New Mexico Gross Receipts Tax	7.125%	of	$	2,966,624.48	$ 211,372	
Contingency	25%	of	$	2,966,624.48	$ 741,656	
Subtotal Capital Cost					$ 4,483,311	
Bonding& Insurance	2%	of	$	4,483,311.25	$ 89,666	
Fee	8%	of	$	4,483,311.25	$ 358,665	
TOTAL CAPITAL COST					**$ 4,931,642**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

YEAR 1 OPERATIONS AND MAINTENANCE

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
System Startup							
Labor - Technician	100	hr	$	75.00	$	7,500	Assume 10 days for startup, 10 hrs/day
Labor - Engineer	70	hr	$	120.00	$	8,400	Assume 7 days for startup, 10 hrs/day
Water Sample Analysis	6	sample	$	150.00	$	900	3 sets, VOC analysis for infl/effl, incl data valid.
Air Sample Analysis	0	sample	$	150.00	$	-	no air emissions with GAC
Startup Equipment Rental	2	week	$	200.00	$	400	
Total *System Startup*					$	17,200	
Routine System O&M							
Labor - Technician	312	hr	$	75.00	$	23,400	6 hours/week
Labor - Engineer	312	hr	$	120.00	$	37,440	100% of the Tech time for first year
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
Air Sample Analysis	0	sample	$	-	$	-	no air emissions with GAC
O&M Supplies	1	LS	$	1,000.00	$	1,000	
GAC Replacement	1	LS	$	24,016.44	$	24,016	
Electricity	130,699	kw-hr	$	0.08	$	10,456	Assumes continuous operation of the tank effluent pumps
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27).
Total *Routine System O&M*					$	151,837	
Reporting (Annual Report and Construction Completion Report)							
Labor - Engineer/Hydrogeologist	400	hr	$	120.00	$	48,000	
Labor - Editor	200	hr	$	85.00	$	17,000	
Labor - CAD Technician	100	hr	$	85.00	$	8,500	
Total *Annual Reporting*					$	73,500	
Subtotal Year 1 Operations and Maintenance					$	242,537	
Project Management	8%	of	$	242,537.43	$	19,403	
Technical Support	15%	of	$	242,537.43	$	36,381	
Construction Management	0%	of	$	242,537.43	$	-	
Subcontractor General Requirements	5%	of	$	242,537.43	$	12,127	
Subtotal Year 1 Operations and Maintenance					$	310,448	
G&A	14%	of	$	310,447.91	$	43,463	
Overhead	5%	of	$	310,447.91	$	15,522	
New Mexico Gross Receipts Tax	7.125%	of	$	310,447.91	$	22,119	
Contingency	25%	of	$	310,447.91	$	77,612	
Subtotal Year 1 Operations and Maintenance					$	469,164	
Bonding& Insurance	0%	of	$	469,164.40	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	469,164.40	$	37,533	
TOTAL YEAR 1 OPERATIONS AND MAINTENANCE COST					**$**	**506,698**	

ANNUAL OPERATIONS AND MAINTENANCE COST - YEARS 2-5 (ANNUAL COST)

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
Routine System O&M							
Labor - Technician	208	hr	$	75.00	$	15,600	4 hours/week
Labor - Engineer	104	hr	$	120.00	$	12,480	50% of the Tech time
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
O&M Supplies	1	LS	$	1,000.00	$	1,000	
GAC Replacement	1	LS	$	12,008.22	$	12,008	assumes GAC usage rate drops 50% from initial rate
Electricity	130,699	kw-hr	$	0.08	$	10,456	Assumes continuous operation of the tank effluent pumps
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	107,069	
Reporting (Annual Reports)							
Labor - Engineer/Hydrogeologist	100	hr	$	120.00	$	12,000	
Labor - Editor	50	hr	$	85.00	$	4,250	
Labor - CAD Technician	25	hr	$	85.00	$	2,125	
Total *Reporting*					$	18,375	
Subtotal Year 2-5 Operations and Maintenance					$	125,444	
Project Management	8%	of	$	125,444.21	$	10,036	
Technical Support	15%	of	$	125,444.21	$	18,817	
Construction Management	0%	of	$	125,444.21	$	-	
Subcontractor General Requirements	5%	of	$	125,444.21	$	6,272	
Subtotal Year 2-5 Operations and Maintenance					$	160,569	
G&A	14%	of	$	160,568.58	$	22,480	
Overhead	5%	of	$	160,568.58	$	8,028	
New Mexico Gross Receipts Tax	7.125%	of	$	160,568.58	$	11,441	
Contingency	25%	of	$	160,568.58	$	40,142	
Subtotal Year 2-5 Operations and Maintenance					$	242,659	
Bonding& Insurance	0%	of	$	242,659.27	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	242,659.27	$	19,413	
TOTAL ANNUAL COST: YEARS 2-5 OPERATIONS AND MAINTENANCE COST					**$**	**262,072**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

ANNUAL OPERATIONS AND MAINTENANCE COST - YEARS 6-20 (ANNUAL COST)					
Item/Activity	**Qty**	**Unit**	**Unit Cost**	**Cost**	**Comments**
Routine System O&M					
Labor - Technician	208	hr	$ 75.00	$ 15,600	4 hours/week
Labor - Engineer	104	hr	$ 120.00	$ 12,480	50% of the Tech time
Water Sample Analysis	29	sample	$ 150.00	$ 4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
O&M Supplies	1	LS	$ 1,000.00	$ 1,000	
GAC Replacement	1	LS	$ 12,008.22	$ 12,008	assumes GAC usage rate drops 50% from initial rate
Electricity	130,699	kw-hr	$ 0.08	$ 10,456	Assumes continuous operation of the tank effluent pumps
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$ 194.73	$ 51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*				$ 107,069	
Reporting (Annual Reports)					
Labor - Engineer/Hydrogeologist	100	hr	$ 120.00	$ 12,000	
Labor - Editor	50	hr	$ 85.00	$ 4,250	
Labor - CAD Technician	25	hr	$ 85.00	$ 2,125	
Total *Reporting*				$ 18,375	
Subtotal Year 6-10 Operations and Maintenance				$ 125,444	
Project Management	8%	of	$ 125,444.21	$ 10,036	
Technical Support	15%	of	$ 125,444.21	$ 18,817	
Construction Management	0%	of	$ 125,444.21	$ -	
Subcontractor General Requirements	5%	of	$ 125,444.21	$ 6,272	
Subtotal Year 6-10 Operations and Maintenance				$ 160,569	
G&A	14%	of	$ 160,568.58	$ 22,480	
Overhead	5%	of	$ 160,568.58	$ 8,028	
New Mexico Gross Receipts Tax	7.125%	of	$ 160,568.58	$ 11,441	
Contingency	25%	of	$ 160,568.58	$ 40,142	
Subtotal Year 6-10 Operations and Maintenance				$ 242,659	
Bonding& Insurance	0%	of	$ 242,659.27	$ -	Bonding only applies to Capital Costs
Fee	8%	of	$ 242,659.27	$ 19,413	
TOTAL ANNUAL COST: YEARS 6-20 OPERATIONS AND MAINTENANCE COST				**$ 262,072**	

POST CLOSURE COST					
Item/Activity	Qty	Unit	Unit Cost	Cost	Comments
Closure Reporting					
Labor - Engineer/Hydrogeologist	100	hr	$120.00	$ 12,000	
Labor - Editor	50	hr	$85.00	$ 4,250	
Labor - CAD Technician	25	hr	$85.00	$ 2,125	
Total *Closure Reporting*				$ 18,375	
Well Abandonment and Equipment Demobilization					
Well Abandonment	0	well	$ 10,000.00	$ -	
Equipment Demobilization	1	LS	$ 100,000.00	$ 100,000	
Subtotal Well Abandonment and Equipment Demobilization				$ 100,000	
Site Work Allowance	10%	of	$ 100,000.00	$ 10,000	
Mechanical Allowance	0%	of	$ 100,000.00	$ -	
Instrumentation and Controls Allowance	0%	of	$ 100,000.00	$ -	
Electrical Allowance	5%	of	$ 100,000.00	$ 5,000	
Miscellaneous Equipment Allowance	0%	of	$ 100,000.00	$ -	
Subtotal Equipment Demobilization and Well Abandonment				$ 115,000	
Subtotal Post-Closure Cost				$ 133,375	
Project Management	8%	of	$ 133,375.00	$ 10,670	
Technical Support	15%	of	$ 133,375.00	$ 20,006	
Construction Management	10%	of	$ 133,375.00	$ 13,338	
Subcontractor General Requirements	5%	of	$ 133,375.00	$ 6,669	
Subtotal Post-Closure Cost				$ 184,058	
G&A	14%	of	$ 184,057.50	$ 25,768	
Overhead	5%	of	$ 184,057.50	$ 9,203	
New Mexico Gross Receipts Tax	7.125%	of	$ 184,057.50	$ 13,114	
Contingency	25%	of	$ 184,057.50	$ 46,014	
Subtotal Post-Closure Cost				$ 278,157	
Bonding& Insurance	2%	of	$ 278,156.90	$ 5,563	Bonding only applies to Capital Costs
Fee	8%	of	$ 278,156.90	$ 22,253	
TOTAL POST CLOSURE COST				**$ 305,973**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

COST ESTIMATE SUMMARY [2]

PROJECT:	Griggs and Walnut Superfund Site Preliminary Engineering Report
SITE:	Griggs and Walnut Superfund Site - Las Cruces, New Mexico
ALTERNATIVE:	4 Enhanced Ground Water Extraction (Targeted Pumping) with Treatment
DESCRIPTION:	Groundwater Extraction and Treatment with HiPOx
PREPARED BY:	DBS&A
PROJECT NUMBER:	ES09.0306

Capital Cost		
Construction	$	2,503,780
Project Management	$	200,302
Design	$	375,567
Construction Management	$	375,567
Subcontractor General Requirements	$	125,189
G&A	$	501,257
Overhead	$	179,020
Tax	$	255,104
Contingency	$	895,101
Bonding& Insurance	$	108,218
Fee	$	432,871
Total Capital Cost	**$**	**5,951,977**
Year 1 Operations and Maintenance		
System Startup	$	53,400
Routine System O&M	$	192,877
Reporting (Annual Report and Construction Completion Report)	$	73,500
Professional Services [1]	$	73,549
Subcontractor General Requirements	$	15,989
G&A	$	57,304
Overhead	$	20,466
Tax	$	29,164
Contingency	$	102,329
Bonding& Insurance	$	-
Fee	$	49,486
Total Year 1 Operations and Maintenance	**$**	**668,063**
Annual Operations and Maintenance Cost: Years 2-5		
Routine System O&M	$	139,837
Reporting (Annual Reports)	$	18,375
Professional Services [1]	$	36,389
Subcontractor General Requirements	$	7,911
G&A	$	28,352
Overhead	$	10,126
New Mexico Gross Receipts Tax	$	14,429
Contingency	$	50,628
Bonding& Insurance	$	-
Fee	$	24,484
Total Annual Operations and Maintenance Cost: Years 2-5	**$**	**330,529**
Annual Operations and Maintenance Cost: Years 6-20		
Routine System O&M	$	139,837
Reporting (Annual Reports)	$	18,375
Professional Services [1]	$	36,389
Subcontractor General Requirements	$	7,911
G&A	$	28,352
Overhead	$	10,126
New Mexico Gross Receipts Tax	$	14,429
Contingency	$	50,628
Bonding& Insurance	$	-
Fee	$	24,484
Total Annual Operations and Maintenance Cost: Years 6-20	**$**	**330,529**
Post Closure Cost		
Closure Reporting	$	18,375
Equipment Demobilization and Well Abandonment	$	184,000
Professional Services [1]	$	66,784
Subcontractor General Requirements	$	10,119
G&A	$	39,099
Overhead	$	13,964
New Mexico Gross Receipts Tax	$	19,899
Contingency	$	69,819
Bonding& Insurance	$	8,441
Fee	$	33,765
Total Post Closure Cost	**$**	**464,264**
TOTAL PRESENT WORTH	**$**	**11,587,373**

NOTES:
1 - Professional Services includes Project Management, Design/Technical Support, and Construction Management.
2 - The cost estimates provided are to an accuracy of +50 percent to -30 percent and are prepared for the sole purpose of alternative comparison. The alternative cost estimates are in 2006 dollars and are based on conceptual design from information available at the time of this study. The actual cost of the project would depend on the final scope and design of the selected remedial action, the schedule of implementation, competitive market conditions, and other variables.

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

COST ESTIMATE DETAILS

PROJECT:	Griggs and Walnut Superfund Site Preliminary Engineering Report
SITE:	Griggs and Walnut Superfund Site - Las Cruces, New Mexico
ALTERNATIVE:	4 Enhanced Ground Water Extraction (Targeted Pumping) with Treatment
DESCRIPTION:	Groundwater Extraction and Treatment with HiPOx
PREPARED BY:	DBS&A
PROJECT NUMBER:	ES09.0306

Assumptions

1. The accuracy of the cost estimate is +50%/-30%
2. See "Conceptual Design" spreadsheet for basis of cost estimate assumptions.
3. The number of new nested monitoring wells required to be installed = 0 wells — included under groundwater monitoring
4. Number of new groundwater extraction wells to be installed = 0 wells
5. Number of piezometers to be installed = 0 piezometers — included under groundwater monitoring
6. Number of reinjection wells to be installed= 0 wells
7. Assume that the duration of construction is 128 working days (includes 90 working days for treatment system construction and installation)
8. The number of wells to be sampled for VOCs is 0 wells per round — included under groundwater monitoring
9. The number of wells on-site to be abandoned for post-closure is 0 wells — includes only new extraction well(s)
10. The G&A rate is 14%
11. The overhead rate is 5%
12. The Bonding & Insurance rate is 2%
13. The fee rate is 8%

Detailed Capital and Operations and Maintenance Costs

CAPITAL COST

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments and References
Construction							
Underground Piping from CLC-18 to CLC-27 connection to Upper Griggs Reservoir	1,000	ft	$	100.17	$	100,170	estimated LF from CLC: cost includes 10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Underground Piping from new extraction well to CLC-27 connection to Upper Griggs Reservoir	750	ft	$	100.17	$	75,128	10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Piping Connection to Treatment System	500	lf	$	100.17	$	50,085	10-inch pipe, trenching, backfill, compacting, asphalt repaving (RS Means)
Pumping Well Modifications	2	ea	$	25,000.00	$	50,000	JSP Memo 7/8/06
Groundwater Extraction Well Installation	0	well	$	200,000.00	$	-	JSP Memo 7/8/06
Groundwater Extraction Pumps	2	ea	$	10,000.00	$	20,000	assume replace city pumps, vendor quote; 100gpm, 15 hp, 3-phase, 230V, 6"
Influent Equalization Tank	0	gal	$	1.00	$	-	provides 20 of storage
Tank Effluent Pump	2	ea	$	4,000.00	$	8,000	Assumes two 10 hp units (Pump with motor controls for 540 GPM @ 50'TDH)
Influent and Effluent Bag Filters	2	LS	$	7,500.00	$	15,000	gpm size filter
HiPOx Treatment System	1	LS	$	531,250.00	$	531,250	Equipment is skid mounted, pre-assembled, pre-tested, and fully automated. Equipment includes reactor, instruments, controls, H2O2 storage, O3 generator/chiller, and on-site O2 generation system
HiPOx Bench Test	1	LS	$	3,000.00	$	3,000	1-time bench test to accurately determine dosing requirements and equipment sizing
Protective Enclosure	1	ea	$	800,000.00	$	800,000	Assume 50'x80' building at $200/sf, pre-fab metal
Repair discharge line on CLC-27	1	LS	$	300.00	$	300	
Well Permits	0	ea	$	30.00	$	-	new extraction well
Equipment Rental	26	wk	$	200.00	$	5,200	MultiRAE
Subtotal Capital Cost					$	1,658,133	
Site Work Allowance	7%	of	$	1,658,132.50	$	116,069	
Mechanical Allowance	15%	of	$	1,658,132.50	$	248,720	
Instrumentation and Controls Allowance	12%	of	$	1,658,132.50	$	198,976	including SCADA system
Electrical Allowance	12%	of	$	1,658,132.50	$	198,976	
Miscellaneous Equipment Allowance	5%	of	$	1,658,132.50	$	82,907	
Subtotal Capital Cost					$	2,503,780	
Project Management	8%	of	$	2,503,780.08	$	200,302	
Design	15%	of	$	2,503,780.08	$	375,567	
Construction Management	15%	of	$	2,503,780.08	$	375,567	
Subcontractor General Requirements	5%	of	$	2,503,780.08	$	125,189	
Subtotal Capital Cost					$	3,580,406	
G&A	14%	of	$	3,580,405.51	$	501,257	
Overhead	5%	of	$	3,580,405.51	$	179,020	
New Mexico Gross Receipts Tax	7.125%	of	$	3,580,405.51	$	255,104	
Contingency	25%	of	$	3,580,405.51	$	895,101	
Subtotal Capital Cost					$	5,410,888	
Bonding& Insurance	2%	of	$	5,410,887.82	$	108,218	
Fee	8%	of	$	5,410,887.82	$	432,871	
TOTAL CAPITAL COST					**$**	**5,951,977**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

YEAR 1 OPERATIONS AND MAINTENANCE

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
System Startup							
Labor - Technician	300	hr	$	75.00	$	22,500	Assume 30 days for startup, 10 hrs/day
Labor - Engineer	200	hr	$	120.00	$	24,000	Assume 20 days for startup, 10 hrs/day
Water Sample Analysis	6	sample	$	150.00	$	900	3 sets, VOC analysis for infl/effl, incl data valid.
Air Sample Analysis	0	sample	$	150.00	$	-	no air emissions from HiPOx
Startup Equipment Rental	6	week	$	1,000.00	$	6,000	intensive water quality monitoring
Total *System Startup*					$	53,400	
Routine System O&M							
Labor - Technician	416	hr	$	75.00	$	31,200	8 hours/week
Labor - Engineer	416	hr	$	120.00	$	49,920	100% of the Tech time for first year
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
Air Sample Analysis	0	sample	$	100.00	$	-	no air emissions from HiPOx
O&M Supplies	1	LS	$	6,000.00	$	6,000	
Electricity	130,699	kw-hr	$	0.08	$	10,456	Assumes continuous operation of the tank effleunt pumps
HiPOx System O&M	1	LS	$	39,776.00	$	39,776	chemical and O3 generator electrical costs per vendor
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	192,877	
Reporting (Annual Report and Construction Completion Report)							
Labor - Engineer/Hydrogeologist	400	hr	$	120.00	$	48,000	
Labor - Editor	200	hr	$	85.00	$	17,000	
Labor - CAD Technician	100	hr	$	85.00	$	8,500	
Total *Annual Reporting*					$	73,500	
Subtotal Year 1 Operations and Maintenance					$	319,777	
Project Management	8%	of	$	319,776.99	$	25,582	
Technical Support	15%	of	$	319,776.99	$	47,967	
Construction Management	0%	of	$	319,776.99	$	-	
Subcontractor General Requirements	5%	of	$	319,776.99	$	15,989	
Subtotal Year 1 Operations and Maintenance					$	409,315	
G&A	14%	of	$	409,314.54	$	57,304	
Overhead	5%	of	$	409,314.54	$	20,466	
New Mexico Gross Receipts Tax	7.125%	of	$	409,314.54	$	29,164	
Contingency	25%	of	$	409,314.54	$	102,329	
Subtotal Year 1 Operations and Maintenance					$	618,577	
Bonding& Insurance	0%	of	$	618,576.60	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	618,576.60	$	49,486	
TOTAL YEAR 1 OPERATIONS AND MAINTENANCE COST					**$**	**668,063**	

ANNUAL OPERATIONS AND MAINTENANCE COST - YEARS 2-5 (ANNUAL COST)

Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
Routine System O&M							
Labor - Technician	208	hr	$	75.00	$	15,600	4 hours/week
Labor - Engineer	104	hr	$	120.00	$	12,480	50% of the Tech time
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
O&M Supplies	1	LS	$	6,000.00	$	6,000	
Electricity	130,699	kw-hr	$	0.08	$	10,456	Assumes continuous operation of the tank effleunt pumps
HiPOx System O&M	1	LS	$	39,776.00	$	39,776	chemical and O3 generator electrical costs per vendor
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	139,837	
Reporting (Annual Reports)							
Labor - Engineer/Hydrogeologist	100	hr	$	120.00	$	12,000	
Labor - Editor	50	hr	$	85.00	$	4,250	
Labor - CAD Technician	25	hr	$	85.00	$	2,125	
Total *Reporting*					$	18,375	
Subtotal Year 2-5 Operations and Maintenance					$	158,212	
Project Management	8%	of	$	158,211.99	$	12,657	
Technical Support	15%	of	$	158,211.99	$	23,732	
Construction Management	0%	of	$	158,211.99	$	-	
Subcontractor General Requirements	5%	of	$	158,211.99	$	7,911	
Subtotal Year 2-5 Operations and Maintenance					$	202,511	
G&A	14%	of	$	202,511.34	$	28,352	
Overhead	5%	of	$	202,511.34	$	10,126	
New Mexico Gross Receipts Tax	7.125%	of	$	202,511.34	$	14,429	
Contingency	25%	of	$	202,511.34	$	50,628	
Subtotal Year 2-5 Operations and Maintenance					$	306,045	
Bonding& Insurance	0%	of	$	306,045.27	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	306,045.27	$	24,484	
TOTAL ANNUAL COST: YEARS 2-5 OPERATIONS AND MAINTENANCE COST					**$**	**330,529**	

Alternative 4 - Enhanced Ground Water Extraction (Targeted Pumping) with Treatment

ANNUAL OPERATIONS AND MAINTENANCE COST - YEARS 6-20 (ANNUAL COST)								
Item/Activity	**Qty**	**Unit**		**Unit Cost**		**Cost**	**Comments**
Routine System O&M							
Labor - Technician	208	hr	$	75.00	$	15,600	4 hours/week
Labor - Engineer	104	hr	$	120.00	$	12,480	50% of the Tech time
Water Sample Analysis	29	sample	$	150.00	$	4,350	monthly infl/effl sampling for permit, plus 20% extra for QA/QC
O&M Supplies	1	LS	$	6,000.00	$	6,000	
Electricity	130,699	kw-hr	$	0.08	$	10,456	Assumes continuous operation of the tank effleunt pumps
HiPOx System O&M	1	LS	$	39,776.00	$	39,776	chemical and O3 generator electrical costs per vendor
Annual Extraction Well and Distribution Operating Cost	263	MMGal	$	194.73	$	51,175	98-99 avg costs provided by City, 3% inflation factor added per year for 2006 values (used avg. for CLC 19, 21, 27)
Total *Routine System O&M*					$	139,837	
Reporting (Annual Reports)							
Labor - Engineer/Hydrogeologist	100	hr	$	120.00	$	12,000	
Labor - Editor	50	hr	$	85.00	$	4,250	
Labor - CAD Technician	25	hr	$	85.00	$	2,125	
Total *Reporting*					$	18,375	
Subtotal Year 6-14 Operations and Maintenance					$	158,212	
Project Management	8%	of	$	158,211.99	$	12,657	
Technical Support	15%	of	$	158,211.99	$	23,732	
Construction Management	0%	of	$	158,211.99	$	-	
Subcontractor General Requirements	5%	of	$	158,211.99	$	7,911	
Subtotal Year 6-14 Operations and Maintenance					$	202,511	
G&A	14%	of	$	202,511.34	$	28,352	
Overhead	5%	of	$	202,511.34	$	10,126	
New Mexico Gross Receipts Tax	7.125%	of	$	202,511.34	$	14,429	
Contingency	25%	of	$	202,511.34	$	50,628	
Subtotal Year 6-14 Operations and Maintenance					$	306,045	
Bonding& Insurance	0%	of	$	306,045.27	$	-	Bonding only applies to Capital Costs
Fee	8%	of	$	306,045.27	$	24,484	
TOTAL ANNUAL COST: YEARS 6-20 OPERATIONS AND MAINTENANCE COST					**$**	**330,529**	

POST CLOSURE COST							
Item/Activity	Qty	Unit		Unit Cost		Cost	Comments
Closure Reporting							
Labor - Engineer/Hydrogeologist	100	hr		$120.00	$	12,000	
Labor - Editor	50	hr		$85.00	$	4,250	
Labor - CAD Technician	25	hr		$85.00	$	2,125	
Total *Closure Reporting*					$	18,375	
Equipment Demobilization and Well Abandonment							
Well Abandonment	1	well	$	10,000.00	$	10,000	new extraction wells only, others included under groundwater monitoring
Equipment Demobilization	1	LS	$	150,000.00	$	150,000	
Subtotal Equipment Demobilization and Well Abandonment					$	160,000	
Site Work Allowance	10%	of	$	160,000.00	$	16,000	
Mechanical Allowance	0%	of	$	160,000.00	$	-	
Instrumentation and Controls Allowance	0%	of	$	160,000.00	$	-	
Electrical Allowance	5%	of	$	160,000.00	$	8,000	
Miscellaneous Equipment Allowance	0%	of	$	160,000.00	$	-	
Subtotal Well Abandonment					$	184,000	
Subtotal Post-Closure Cost					$	202,375	
Project Management	8%	of	$	202,375.00	$	16,190	
Technical Support	15%	of	$	202,375.00	$	30,356	
Construction Management	10%	of	$	202,375.00	$	20,238	
Subcontractor General Requirements	5%	of	$	202,375.00	$	10,119	
Subtotal Post-Closure Cost					$	279,278	
G&A	14%	of	$	279,277.50	$	39,099	
Overhead	5%	of	$	279,277.50	$	13,964	
New Mexico Gross Receipts Tax	7.125%	of	$	279,277.50	$	19,899	
Contingency	25%	of	$	279,277.50	$	69,819	
Subtotal Post-Closure Cost					$	422,058	
Bonding& Insurance	2%	of	$	422,058.12	$	8,441	
Fee	8%	of	$	422,058.12	$	33,765	
TOTAL POST CLOSURE COST					**$**	**464,264**	