

**OFFICE OF THE  
STATE AUDITOR**

**GOVERNMENT  
ACCOUNTABILITY  
OFFICE**

**GAO REPORT 2025-01  
STATE AND LOCAL  
FISCAL RECOVERY  
FUNDS (SLFRF) STATUS**



**NOVEMBER 2024**

# STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF) STATUS GAO REPORT 2025-01



**OFFICE OF THE STATE AUDITOR  
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## Acknowledgements

This report would not have been possible without the data and support from the Department of Finance and Administration's (DFA's) Local Government Division (LGD) who work continuously to leverage resources for entities across the state. The Office of the State Auditor extends its gratitude for their support and guidance. Questions regarding underlying data should be directed to DFA LGD.

## Notes

This report is for informational purposes only and was developed by the Office of the State Auditor's (OSA's) Governmental Accountability Office (GAO). It is intended to provide the status of statewide policy implementation and financial compliance standards and is not intended to provide financial guidance, advice, or direction. Entities needing technical assistance in achieving access to State and Local Fiscal Recovery Funds are directed to contact the Department of Finance and Administration's (DFA's) Local Government Division (LGD).

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# FUNDS (SLFRF) OVERVIEW

## STATE AND LOCAL FISCAL RECOVERY

**THE STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF) PROGRAM, PART OF THE AMERICAN RESCUE PLAN ACT (ARPA), PROVIDED \$350 BILLION NATIONWIDE TO STATE, LOCAL, TERRITORIAL, AND TRIBAL GOVERNMENTS TO SUPPORT THEIR RESPONSE TO AND RECOVERY FROM THE COVID-19 PANDEMIC.**

SLFRF funds were made available to various state or local governments in two allocations, with half available early in the pandemic recovery and half later (see key dates). The national distribution allocated over half to the state governments, tribes and territories and the rest to various local governments and local government entities. This GAO report uses data obtained from DFA on the status of allocations made available to New Mexico's municipalities, counties and what the SLFRF grant language calls non-entitlement units (NEU's) of government. Key deadlines for expenditure of funds are fast approaching. New Mexico state and local governments have traditionally been supported by federal investments in our state and nearly every local government experienced the impacts of the COVID-19 pandemic. The purpose of this status report is to spur local communities to action to spend their SLFRF.

### KEY DATES

First Distribution: Began May 2021.

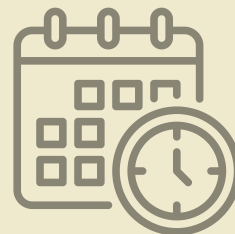
Second Distribution: Varies by entity.

Generally, 12 months after May 2021.

Costs Incurred: Incurred between March 3, 2021, and December 31, 2024.

**Obligation Deadline: Funds must be obligated by December 31, 2024.**

Expenditure Deadline: Funds must be expended by December 31, 2026.

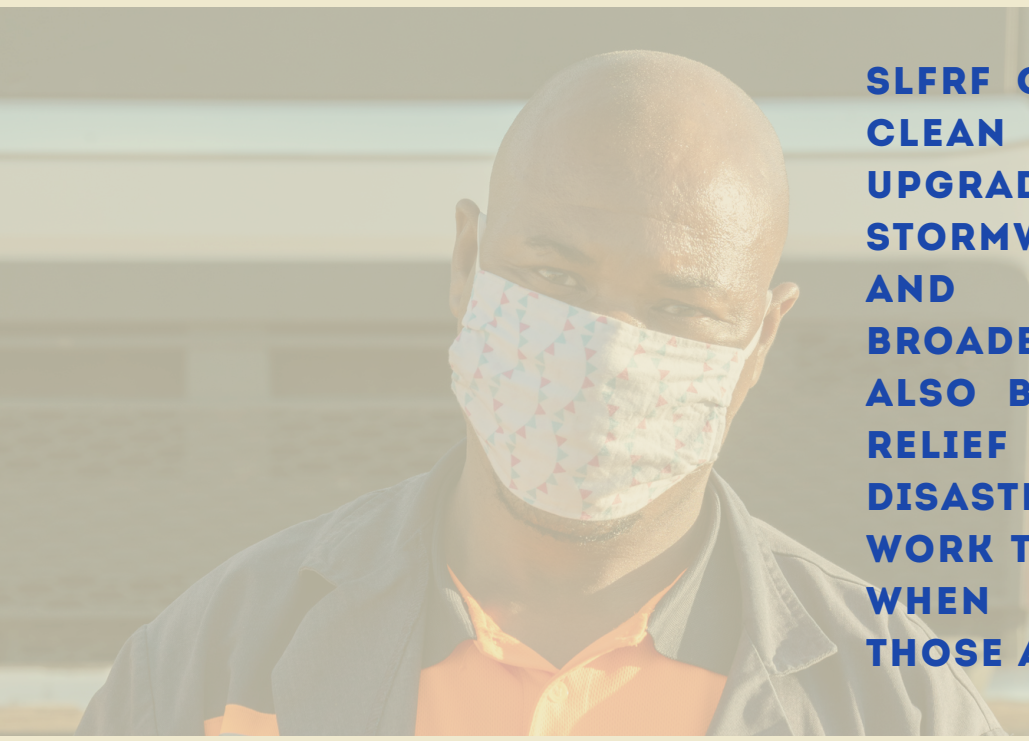


# SLFRF ALLOWABLE USES

The SLFRF was designed to provide direct payments to state and local governments to offset the negative financial impacts those communities faced. SLFRF distributions were designed to be equitable and flexible in the areas they addressed. As such the allowable uses are designed to address those negative impacts. Among the allowable expenditures are the following:

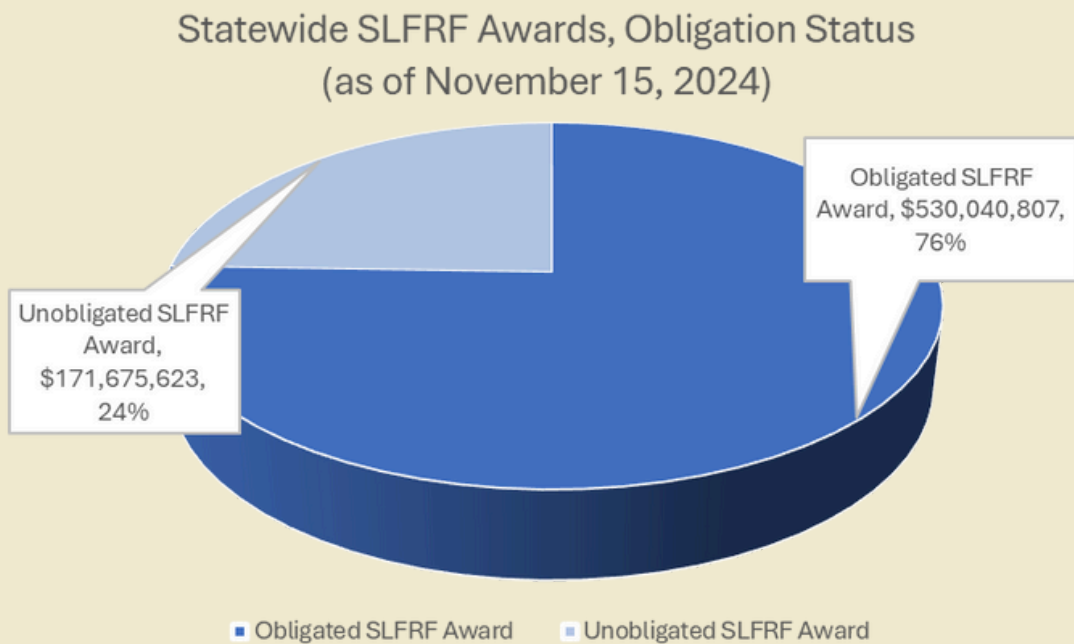
- replacing lost state/local government revenues;
- offsetting public health and other economic impacts (including supports for households, small businesses, impacted industries, nonprofits, and the public sector);
- providing premium pay for essential workers;
- increased infrastructure investments, including expenditures for water, sewer, and broadband infrastructure;
- providing emergency relief from natural disasters;
- funding surface transportation projects; and
- supporting certain Title I programs like Community Development Block Grant (CDBG) and Indian Community Development Block Grant (ICDBG) programs.

For more information on allowable uses, state and local governments should coordinate with Treasury and DFA's LGD.



**SLFRF CAN IMPROVE ACCESS TO CLEAN DRINKING WATER, UPGRADE WASTEWATER, IMPROVE STORMWATER INFRASTRUCTURE AND EXPAND AFFORDABLE BROADBAND ACCESS. SLFRF CAN ALSO BE USED FOR EMERGENCY RELIEF IN TIMES OF NATURAL DISASTERS. ENTITIES SHOULD WORK TO LEVERAGE THESE FUNDS WHEN OUR STATE'S NEED IN THOSE AREAS IS SO GREAT.**

ACCORDING TO DFA LGD, AS OF NOVEMBER 15, 2024, \$171.6 MILLION IN STATEWIDE SLFRF FUNDS REMAIN UNOBLIGATED. REPRESENTING JUST UNDER A QUARTER OF ALL SLFRF FUNDS, OBLIGATING REMAINING FUNDS IS AN IMPORTANT FIRST STEP TO ENSURE THE FUNDS ARE EXPENDED FOR THE BENEFIT OF NEW MEXICANS IN LOCAL COMMUNITIES.



## UNDERSTANDING OBLIGATION OF FUNDS

In the SLFRF program, eligible expenses must be reimbursed by obligating a corresponding amount of the SLFRF award. An obligation amounts to a “promise to pay” and corresponds to the state and local government encumbrance. In federal grant programs such as SLFRF, there often needs to be submitted supporting documentation such as a contract, subaward agreement, or memoranda of understanding. Thus, to draw down and expend the federal funds, state and local entities must first create a formal obligation.

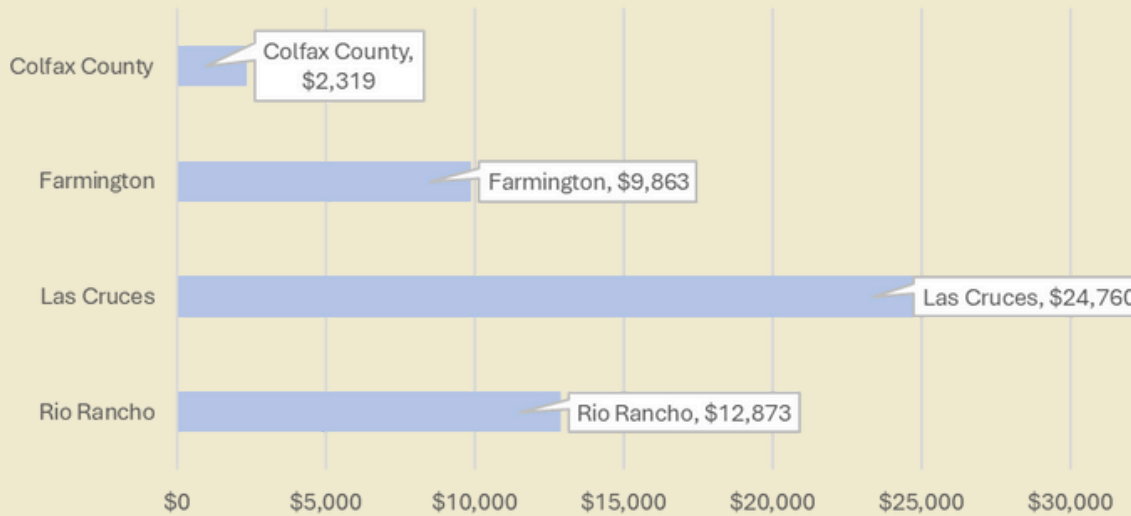
**ACCESSING SLFRF FOR MUNICIPALITIES AND COUNTIES**

SLFRF has its own definitions of eligible entities, and local municipalities and counties are defined recipient under the program. Local municipalities and counties access SLFRF allocations directly from the U.S. Department of Treasury (Treasury) without coordination with DFA.

The process by which local municipalities access funds from Treasury is structured and includes:

- using the Treasury **submission portal**;
- adhering to Treasury's **compliance and reporting** (submitting periodic reports on the use of funds); and
- using the funds in accordance with **eligible categories** outlined by the Treasury.

Zero Percent SLFRF Obligations,  
Municipalities and Counties,  
Remaining Balance (in Thousands)



**UNOBLIGATED MUNICIPALITIES AND COUNTIES**

Many local governments have not fully obligated all their SLFRF through the Treasury submission portal. The majority of the \$171.6 million in unobligated funds lies with local municipalities and counties, with **\$149.3 million unobligated**. Of this amount, four entities have not obligated any (or zero percent) of their SLFRF allocations totaling about \$49.8 million.



# NON-ENTITLEMENT UNITS (NEU'S) SLFRF STATUS

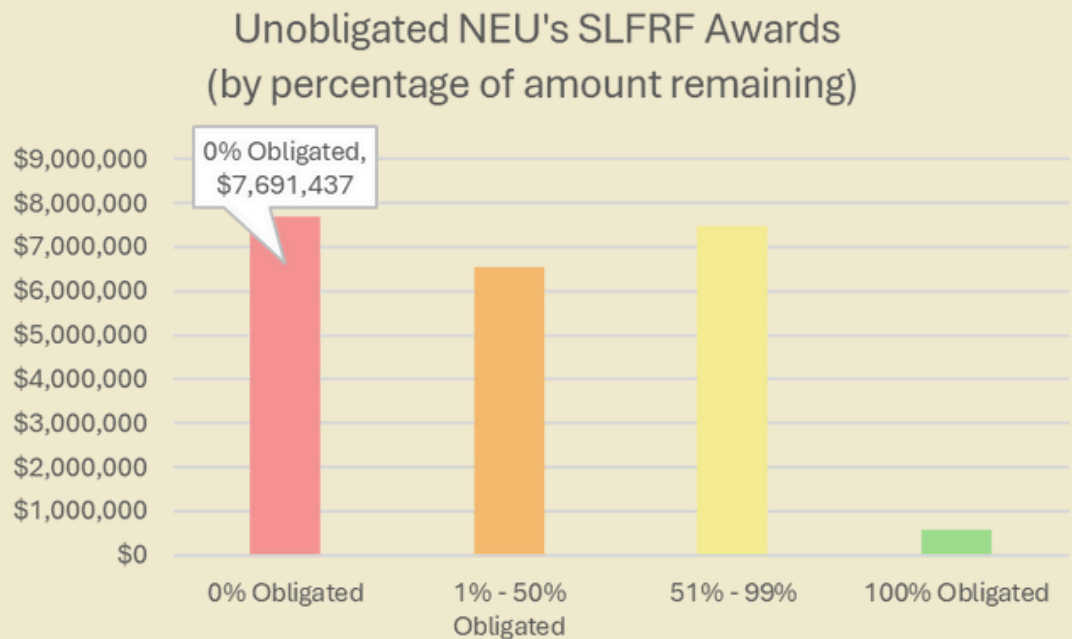
## ACCESSING SLFRF FOR NON\_ENTITLEMENT UNITS (NEU'S)

The SLFRF program also created a process for distribution to small local governments, generally with populations under \$50,000. Termed non-entitlement units of local government, Treasury allocates SLFRF funds to the State of New Mexico specifically for distribution to NEUs. DFA is the state entity responsible for allocating these funds and funds are distributed generally proportional to size.

The process by which NEU's access funds includes:

- using DFA's submission portal; and
- submitting supporting documentation to DFA that shows the funds are being used for eligible uses.

NEU's may also need to adhere to Treasury's compliance reporting requirements.



## UNOBLIGATED NEU'S

Though the bulk of unobligated balances lie with municipalities and counties, there are large unobligated balances in many communities. Of the 96 entities DFA LGD is tracking, only about 42 (or 43%) of entities have fully obligated their SLFRF award. Although the unobligated balances are lower, the program impacts from the use of the SLFRF to these smaller communities may often be greater.





**FOR STATE FISCAL YEAR 2023-2024 (FY24) THE INDEPENDENT PUBLIC ACCOUNTANTS AUDITING MUNICIPALITIES, COUNTIES AND THE NEU'S ON THEIR USE OF SLFRF WILL LIKELY CONSIDER EXPENDITURES TO BE HIGH RISK AS PART OF COMPLIANCE REQUIREMENTS. USES OF SLFRF WILL LIKELY UNDERGO ADDITIONAL SCRUTINY DURING THE ANNUAL FINANCIAL AUDIT.**

### **SLFRF AND THE SINGLE AUDIT PROCESS**

As SLFRF is designated as a higher risk program by Treasury for FY24 are often selected for single audits. Under 2 CFR section 200.519, auditors must evaluate the risk of noncompliance for federal programs. Programs identified as higher risk due to factors such as prior audit findings, weaknesses in internal controls, or complex compliance requirements are more likely to be selected for detailed review in a single audit.

For FY24, entities should assume that auditors will examine the following compliance requirements:

- Allowable/unallowable activities;
- Allowable costs/cost principles;
- Matching, level of effort, earmarking;
- Period of performance;
- Procurement and suspension/debarment;
- Reporting; and
- Subrecipient monitoring

### **COMMON AUDIT PREPARATION FOR SINGLE AUDIT**

Entities should always review federal funds to ensure proper audit documentation and support is available for the single audit. Just like other federal activities, entities using SLFRF should be able to support that expenditures were for allowable activities, costs and for services during the period of measurement. If SLFRF was used as federal matching funds or to supplement other federal programs, they must follow other program guidance (specifically supplement not supplant). Entities should ensure they follow the procurement code and check suspension/debarment lists prior to purchase. Entities should be able to produce the required compliance reporting provided to DFA or Treasury and show they monitored subgrantees.

**NEW MEXICO LOCAL GOVERNMENT ENTITIES SHOULD TAKE EVERY OPPORTUNITY TO LEVERAGE SLFRF FUNDS TO IMPROVE THE LIVES OF NEW MEXICANS WHILE FUNDS ARE STILL AVAILABLE TO OBLIGATE OVER THE NEXT MONTH. THE NEEDS OF OUR STATE ARE SIMPLY TOO GREAT TO IGNORE THIS OPPORTUNITY.**

## **\$171.6 MILLION IN SLFRF REMAINS UNOBLIGATED**

- Obligating funds is an important step to ensuring the funds are spent.
- The bulk of these funds are the direct allocations to municipalities and counties that must work directly with the U.S. Treasury to access funds.
- The smaller towns and villages designated as non-entitlement units (NEU's) should work with DFA's LGD to ensure they **obligate funds by December 31, 2024.**

## **SLFRF WILL BE SCRUTINIZED DURING AUDITS**

- Ensure that supporting documentation is available as SLFRF is very likely to be part of single audit procedures.
- Pay particular attention to any SLFRF uses that supported other federal programs as those must meet the other federal program guidance too.



"This historic legislation is about rebuilding the backbone of this country." - President Joe Biden

# LIST OF ONLINE RESOURCES

- [State and Local Fiscal Recovery Funds | U.S. Department of the Treasury](#)
- [SLFRF-Program-Quick-Reference-Guide.pdf](#)
- [Eligible Uses | U.S. Department of the Treasury](#)
- [Allocations and Payments | U.S. Department of the Treasury](#)
- [GAO-24-106753, COVID-19 Relief: States' and Localities' Fiscal Recovery Funds Spending as of March 31, 2023](#)
- [Myths & Facts: American Rescue Plan Coronavirus State & Local Fiscal Recovery Funds | National Association of Counties](#)
- [SLFRP-Fact-Sheet-FINAL1-508A.pdf](#)
- [State and Local Fiscal Recovery Funds | U.S. Department of the Treasury](#)
- [Coronavirus State and Local Fiscal Recovery Funds for Non-entitlement Units of Local Government | U.S. Department of the Treasury](#)
- [SLFRF-Final-Rule-FAQ.pdf](#)
- [NEU Distribution Template User Guide](#)
- [Fiscal Recovery Funds for Non-Entitlement Units | New Mexico Department of Finance and Administration](#)

**APPENDIX B MUNICIPALITIES AND COUNTIES**

**MUNICIPALITIES AND COUNTIES DIRECT ALLOCATION STATUS  
(AS OF NOVEMBER 15, 2024)**

ENTITY NAME	SLFRF AWARD	AMOUNT OBLIGATED	REMAINING BALANCE	PERCENT OBLIGATED
ALBUQUERQUE	\$108,810,857	\$108,810,857	-	100%
BERNALILLO COUNTY	\$131,911,293	\$97,000,000	\$34,911,293	74%
CATRON COUNTY	\$685,078	\$381,000	\$304,078	56%
CHAVES COUNTY	\$12,550,706	\$10,000,000	\$2,550,706	80%
CIBOLA COUNTY	\$5,181,306	\$5,181,306	-	100%
COLFAX COUNTY	\$2,319,399	-	\$2,319,399	0%
CURRY COUNTY	\$9,508,741	\$9,508,741	-	100%
DE BACA COUNTY	\$339,529	\$326,782	\$12,747	96%
DOÑA ANA COUNTY	\$42,381,821	\$42,381,000	\$821	100%
EDDY COUNTY	\$11,355,170	\$2,710,794	\$8,644,376	24%
FARMINGTON	\$9,862,919	-	\$9,862,919	0%
GRANT COUNTY	\$5,244,045	\$3,997,598	\$1,246,447	76%
GUADALUPE COUNTY	\$835,225	\$800,000	\$35,225	96%
HARDING COUNTY	\$121,399	\$121,399	-	100%
HIDALGO COUNTY	\$815,412	\$815,412	-	100%
LAS CRUCES	\$24,759,826	-	\$24,759,826	0%
LEA COUNTY	\$13,804,514	\$13,804,514	-	100%
LINCOLN COUNTY	\$3,801,632	\$3,801,632	-	100%
LOS ALAMOS COUNTY	\$3,762,201	\$3,762,201	-	100%
LUNA COUNTY	\$4,605,195	\$4,605,195	-	100%
MCKINLEY COUNTY	\$13,862,203	\$13,862,203	-	100%
MORA COUNTY	\$878,151	\$878,151	-	100%
OTERO COUNTY	\$13,109,141	\$12,657,329	\$451,812	97%
QUAY COUNTY	\$1,603,048	\$354,379	\$1,248,669	22%
RIO ARRIBA COUNTY	\$7,559,948	\$5,380,000	\$2,179,948	71%
RIO RANCHO	\$12,873,197	-	\$12,873,197	0%
ROOSEVELT COUNTY	\$3,593,408	\$2,457,831	\$1,135,577	68%
SAN JUAN COUNTY	\$24,077,388	\$20,587,527	\$3,489,861	86%
SAN MIGUEL COUNTY	\$5,298,237	\$2,595,749	\$2,702,488	49%
SANDOVAL COUNTY	\$28,504,079	\$11,650,000	\$16,854,079	41%
SANTA FE	\$15,049,631	\$2,927,649	\$12,121,982	19%
SANTA FE COUNTY	\$29,205,279	\$21,751,348	\$7,453,931	74%
SIERRA COUNTY	\$2,096,025	\$2,096,025	-	100%
SOCORRO COUNTY	\$3,231,542	\$3,231,542	-	100%
TAOS COUNTY	\$6,356,059	\$3,981,536	\$2,374,523	63%
TORRANCE COUNTY	\$3,003,118	\$3,003,118	-	100%
UNION COUNTY	\$788,413	\$788,413	-	100%
VALENCIA COUNTY	\$14,895,745	\$13,054,911	\$1,840,834	88%
<b>SUBTOTAL MUNICIPALITIES &amp; COUNTIES</b>	<b>\$578,640,880</b>	<b>\$429,266,142</b>	<b>\$149,374,738</b>	<b>74%</b>

SOURCE: DFA LGD

# APPENDIX C NEU OBLIGATIONS

NON-ENTITLEMENT UNITS (NEU'S) STATUS (AS OF NOVEMBER 15, 2024)					
ENTITY NAME	SLFRF AWARD	AMOUNT OBLIGATED	REMAINING BALANCE	COUNTY	PERCENT OBLIGATED
ALAMOGORDO	\$7,905,784	\$5,663,530	\$2,242,254	OTERO	72%
ANGEL FIRE	\$264,787	\$264,787	\$0	COLFAX	100%
ANTHONY	\$2,282,212	\$1,926,790	\$355,422	DONA ANA	84%
ARTESIA	\$3,051,356	\$1,529,952	\$1,521,404	EDDY	50%
AZTEC	\$1,576,113	\$324,552	\$1,251,561	SAN JUAN	21%
BAYARD	\$529,574	\$529,574	\$0	GRANT	100%
BELEN	\$1,828,292	\$1,190,583	\$637,709	VALENCIA	65%
BLOOMFIELD	\$1,903,945	\$1,903,945	\$0	SAN JUAN	100%
BOSQUE FARMS	\$958,277	-	\$958,277	VALENCIA	0%
CAPITAN	\$353,049	\$214,695	\$138,354	LINCOLN	61%
CARLSBAD	\$7,363,602	\$7,363,602	\$0	EDDY	100%
CARRIZOZO	\$226,960	\$127,867	\$99,093	LINCOLN	56%
CAUSEY	\$25,218	\$13,931	\$11,287	ROOSEVELT	55%
CHAMA	\$239,569	\$217,219	\$22,350	RIO ARRIBA	91%
CIMMARON	\$214,351	\$214,351	\$0	COLFAX	100%
CLAYTON	\$668,272	\$310,299	\$357,973	UNION	46%
CLOUDCROFT	\$176,525	\$30,748	\$145,777	OTERO	17%
CLOVIS	\$9,469,289	\$9,469,289	\$0	CURRY	100%
COLUMBUS	\$403,485	\$390,153	\$13,332	LUNA	97%
CORONA	\$50,436	\$33,281	\$17,155	LINCOLN	66%
CORRALES	\$2,143,514	\$1,737,384	\$406,130	SANDOVAL	81%
CUBA	\$189,134	\$126,816	\$62,318	SANDOVAL	67%
DEMING	\$3,429,623	\$3,429,623	\$0	LUNA	100%
DES MOINES	\$37,827	\$37,827	\$0	UNION	100%
DEXTER	\$302,614	-	\$302,614	CHAVES	0%
DORA	\$37,827	\$25,267	\$12,560	ROOSEVELT	67%
EAGLE NEST	\$63,045	\$63,045	\$0	COLFAX	100%
EDGEWOOD	\$1,513,069	\$1,011,184	\$501,885	SANTA FE	67%
ELEPHANT BUTTE	\$327,832	-	\$327,832	SIERRA	0%
ELIDA	\$50,436	\$50,436	\$0	ROOSEVELT	100%
ENCINO	\$25,218	-	\$25,218	TORRANCE	0%
ESPANOLA	\$2,483,955	\$2,020,006	\$463,949	RIO ARRIBA	81%
ESTANCIA	\$390,876	\$12,083	\$378,793	TORRANCE	3%
EUNICE	\$756,534	\$679,074	\$77,460	LEA	90%
FLOYD	\$37,827	\$37,827	\$0	ROOSEVELT	100%
FORT SUMNER	\$226,960	-	\$226,960	DE BACA	0%
GALLUP	\$5,308,350	\$5,308,350	\$0	MCKINLEY	100%
GRADY	\$25,218	-	\$25,218	CURRY	0%
GRANTS	\$2,206,559	-	\$2,206,559	CIBOLA	0%
GRENVILLE	\$12,609	\$12,609	\$0	UNION	100%
HAGERMAN	\$302,614	\$302,614	\$0	CHAVES	100%
HATCH	\$403,485	-	\$403,485	DONA ANA	0%
HOBBS	\$9,671,031	\$9,671,031	\$0	LEA	100%
HOPE	\$25,218	-	\$25,218	EDDY	0%
HOUSE	\$12,609	-	\$12,609	QUAY	0%
HURLEY	\$290,005	\$128,811	\$161,194	GRANT	44%
JAL	\$529,574	\$529,574	-	LEA	100%
JEMEZ SPRINGS	\$63,045	\$63,045	-	SANDOVAL	100%

SOURCE: DFA LGD

# APPENDIX C NEU OBLIGATIONS

NON-ENTITLEMENT UNITS (NEU'S) STATUS (AS OF NOVEMBER 15, 2024)					
ENTITY NAME	SLFRF AWARD	AMOUNT OBLIGATED	REMAINING BALANCE	COUNTY	PERCENT OBLIGATED
KIRTLAND	\$151,307	-	\$151,307	SAN JUAN	0%
LAKE ARTHUR	\$100,871	\$100,871	-	CHAVES	100%
LAS VEGAS	\$3,190,054	\$3,040,199	\$149,855	SAN MIGUEL	95%
LORDSBURG	\$592,619	\$239,349	\$353,270	HIDALGO	40%
LOS LUNAS	\$3,971,806	\$3,384,207	\$587,599	VALENCIA	85%
LOS RANCHOS DE ALBUQUERQUE	\$1,513,069	\$807,030	\$706,039	BERNALILLO	53%
LOVING	\$340,441	-	\$340,441	EDDY	0%
LOVINGTON	\$2,837,004	\$2,837,004	\$0	LEA	100%
MAGDALENA	\$214,351	\$214,351	\$0	SOCORRO	100%
MAXWELL	\$50,436	\$50,436	\$0	COLFAX	100%
MELROSE	\$151,307	\$151,307	\$0	CURRY	100%
MESILLA	\$453,921	\$453,921	\$0	DONA ANA	100%
MILAN	\$907,841	\$322,871	\$584,970	CIBOLA	36%
MORIARTY	\$453,921	\$453,921	\$0	TORRANCE	100%
MOSQUERO	\$25,218	\$25,061	\$157	HARDING	99%
MOUNTAINAIR	\$214,351	\$214,351	\$0	TORRANCE	100%
PECOS	\$327,832	-	\$327,832	SAN MIGUEL	0%
PERALTA	\$882,624	\$882,624	\$0	VALENICA	100%
PORTALES	\$2,874,831	\$2,874,831	\$0	ROOSEVELT	100%
QUESTA	\$428,703	\$428,703	\$0	TAOS	100%
RATON	\$1,462,633	\$1,462,633	\$0	COLFAX	100%
RED RIVER	\$113,480	\$98,675	\$14,805	TAOS	87%
RESERVE	\$63,045	-	\$63,045	CATRON	0%
RIO COMMUNITIES	\$1,122,193	-	\$1,122,193	VALENCIA	0%
ROSWELL	\$11,751,501	\$11,128,800	\$622,701	CHAVES	95%
ROY	\$50,436	-	\$50,436	HARDING	0%
RUIDOSO	\$1,954,381	\$1,954,381	-	LINCOLN	100%
RUIDOSO DOWNS	\$630,445	\$630,445	-	LINCOLN	100%
SAN JON	\$50,436	\$50,436	-	QUAY	100%
SAN YSIDRO	\$50,436	\$50,436	-	SANDOVAL	100%
SANTA CLARA	\$441,312	\$441,312	-	GRANT	100%
SANTA ROSA	\$655,663	-	\$655,663	GUADALUPE	0%
SOCORRO	\$4,438,336	\$2,067,861	\$2,370,475	SOCORRO	47%
SPRINGER	\$226,960	\$223,684	\$3,276	COLFAX	99%
SUNLAND PARK	\$4,438,336	\$4,189,051	\$249,285	DONA ANA	94%
TAOS	\$1,462,633	\$1,462,633	\$0	TAOS	100%
TAOS SKI VALLEY	\$12,609	\$12,609	\$0	TAOS	100%
TATUM	\$201,743	\$201,743	\$0	LEA	100%
TEXICO	\$264,787	-	\$264,787	CURRY	0%
TIJERAS	\$126,089	\$126,089	\$0	BERNALILLO	100%
TRUTH OR CONSEQUENCES	\$1,197,846	\$1,109,831	\$88,015	SIERRA	93%
TUCUMCARI	\$1,197,846	\$1,196,805	\$1,041	QUAY	93%
TULAROSA	\$743,926	\$743,926	\$0	OTERO	100%
VAUGHN	\$100,871	-	\$100,871	GUADALUPE	0%
VIRDEN	\$37,827	-	\$37,827	HIDALGO	0%
WAGON MOUND	\$75,653	\$75,653	\$0	MORA	100%
WILLARD	\$63,045	-	\$63,045	TORRANCE	0%
WILLIAMSBURG	\$100,871	\$100,871	\$0	SIERRA COUNTY	100%
SUBTOTAL NEU'S	\$70,357,704	\$56,965,755	\$13,391,949		81%
ENTITY NAME	SLFRF AWARD	AMOUNT OBLIGATED	REMAINING BALANCE		PERCENT OBLIGATED
TOTAL STATEWIDE	\$701,716,430	\$530,040,807	\$171,675,623		76%

SOURCE: DFA LGD