

SHARE UPDATE

AGENCIES:

Department of Information
Technology (361)
Department of Finance and
Administration (341)

DATE: March 17, 2008

PURPOSE OF HEARING:

Update on progress made in
addressing findings in the
November 2007 SHARE
program evaluation report.

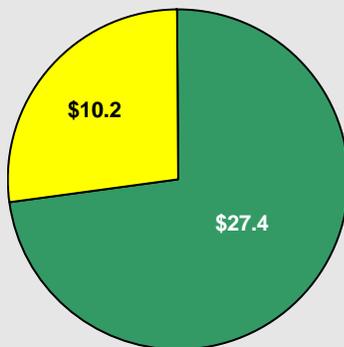
WITNESS:

Roy Soto, DoIT Secretary
Anthony Armijo, Financial
Control Division Director

PREPARED BY:

Aurora B. Sánchez, IT Program
Evaluation Manager

**SHARE
Direct Appropriations
and
Agency Contributions
(in millions)**



■ Total Direct Appropriations
■ Total Transfers

Source: LFC Analysis of DFA Data

BACKGROUND INFORMATION

The Legislature in 2004 appropriated \$20 million for the Statewide Human Resource Accounting and Management Reporting System (SHARE). This system replaces and consolidates all accounting and payroll systems within state government and integrates human resource management activities and data within one centralized system. It represented a major change from existing systems because many of those had been in place for decades. Twelve state agencies contributed \$10.2 million toward the system to meet specific agency requirements.

Design and implementation efforts for SHARE were led by the Department of Finance and Administration (DFA), the General Services Department (GSD), and the State Personnel Office (SPO), whose individual executives all served as the state's executive board for this project. With the creation of the Department of Information Technology (DoIT), the responsibilities previously assumed by GSD now belong to DoIT. The current version of the financial module is 8.8 and the human capital management (HCM) module is 8.9. Patches available through June 2007 have been applied to both modules.

The LFC IT program evaluation report of SHARE presented to the Committee on November 15, 2007 reported that:

- Although SHARE was properly planned and procured and the data is correct, state agencies and oversight authorities currently do not have access to reliable key management reports. These reports are alternately untimely, incomplete or inaccurate, or sometimes they are not available at all. Agencies cannot manage their operations effectively without these reports nor can oversight authorities properly perform their functions.
- The State Treasurer's Office (STO) had not been able to distribute nearly \$2.5 million in monthly interest payments since June 2007 because SHARE was not programmed to calculate average daily balances and interest on nearly 150 self-earning accounts, and so the necessary calculations were being done manually.
- Best practices suggest that an enterprise resource planning (ERP) implementation such as SHARE can optimize business processes, but only if agency processes are re-engineered to fit the system. Successful implementation of SHARE was negatively impacted by not re-engineering business processes at the agencies and by not adequately training state staff.

Inadequate training frustrated employees and negatively affected their morale. In response to this problem, the human resources group has formed HCM user groups. The HCM training group is offering structured classes to state agencies on how to use the HCM module. This has not happened with the group assigned to the financial module.

The evaluation report proposed the following topics for follow-up in 2008: testing cash reconciliation; benefit contributions; system interfaces; grant and project reporting; purchasing; payroll; and transaction-level controls.

The purpose of this brief is to provide an update of :

- State agencies' FY07 audit reports;
- Training of state employees;
- June 30, 2007 book-to-bank reconciliation;
- Progress made on book-to-bank reconciliation in FY08;
- Distribution of interest to self-earning accounts;
- Contracts and available funds;
- Department of Transportation federal reimbursements and separate system;
- Access to management reports; and
- Budget and General Appropriation Act preparation.

CURRENT STATUS

State Agencies' FY07 Audit Reports. The Committee was concerned about state agencies not being able to meet the State Auditor's Office (SAO) deadline of December 15 for FY07 audit reports. DFA did not officially close the state's books until November 2007, yet 89 state agencies - or 68 percent of all agencies - submitted completed audits to the SAO within the deadline. Forty-one agencies had yet to submit a completed report to SAO as of March 11, 2008. (See **Attachment 1**)

Training of State Employees. DoIT, DFA and the SPO are engaged in forming a new governance structure and developing a methodology for a data-sharing structure.

Human Capital Management. Training for state employees using the human capital management (HCM) module of SHARE has moved much further along than the financial module training. Since September 2007, 12 classes have been held and three are scheduled from March through May 2008. Class size is limited to 12 FTE for optimal success. If state agencies request additional training sessions, more dates are available in April and May 2008. From September 2007 through February 14, 2008, 105 FTE in 40 state agencies have scheduled and attended training. The attendance rate during that period was 76.6 percent. An additional 11 state agencies have

Status of Agency FY07 Audits

In Review or Complete	89
Not Received	41

Source: LFC Analysis of SAO Reporting

Status of HCM Training

Sessions Held or Scheduled	15
Number of Agencies	44
Number of Employees	131

Source: LFC Analysis

At least 91 percent of the \$14.7 million in interest had been distributed by March 13, 2008.

scheduled training for 22 FTE from March through May 2008.

Financial. Training for the financial module has consisted of forums (auditorium-style) training and one-on-one training with individual chief financial officers (CFO). The last forum was held in November 2007 to prepare for the FY07 audits. Financial Control Division has also spent time with the State Treasurer's staff in reengineering business processes and providing additional one-on-one training.

Technical. According to DFA and DoIT it takes about three years to get an information technology (IT) person fully trained in PeopleSoft application support. From July 2006 through February 2008, the SHARE project has spent \$146.1 thousand to train 39 FTE as follows:

- 11 DFA controller staff;
- 6 DFA IT staff;
- 14 DoIT staff; and
- 6 SPO staff.

Proposed Plan for 2008 Appropriation. The plan for the \$935 thousand appropriated in Laws 2008, Chapter 3, Section 5, Subsection 30 is currently being drafted by DoIT. The basic outline includes:

- Formation of financial user groups based on modules;
- Identification of critical positions and backups;
- Basic user training along with a basic accounting class;
- Incorporation of work flows; and
- Back filling one HCM and one financial position to assist with training.

Progress Made on Book-to-Bank Reconciliation. A review of available reconciliations showed that there have been improvements made in the earlier process. The Taxation and Revenue Department (TRD) was chosen as the first agency to conduct a SHARE-to-agency subsidiary system reconciliation test. The process TRD follows to reconcile the daily cash receipts both to the GenTax daily activity and the GenTax daily activity to the SHARE daily activity is relatively straightforward and not difficult to follow. Automated clearinghouse receipts were (test) reconciled in total since the details provided by the bank included individual taxpayer identifiable information that is confidential and available only to TRD. The book-to-bank (cash management module to general ledger) reconciliation for TRD showed that there are differences across several SHARE modules and then differences to the TRD internal reconciliation. The table below shows the reconciliation activity for October 2007. The unreconciled difference from the internal TRD deposit reconciliation to the SHARE October 2007 Deposit Journals shown may be due to corrections made after TRD reconciled its daily deposits and compiled its month-end activity reports, and SHARE not being closed out at the end of each

month and the agency reconciliation being affected by activity after its reconciliation.

TRD October 2007 Reconciliation Activity

Reconciliation Activity	Amount
TRD Deposit Reconciliation	\$645,535,516.06
SHARE October Deposit Journals	<u>\$647,837,079.67</u>
Unreconciled Difference	(\$2,301,563.61)
SHARE Cash Management (CM) Module	\$647,868,357.81
SHARE Accounts Receivable Entries	<u>\$647,837,079.67</u>
Reconciled Difference SHARE CM to AR Entries	\$31,278.14
SHARE General Ledger (GL)	\$647,707,825.69
SHARE Cash Management (CM) Module	<u>\$647,868,357.81</u>
Reconciled Difference SHARE GL to CM	(\$160,532.12)

Source: DFA and TRD data

The June 30, 2007 book-to-bank reconciliation is not complete because not all identifiable differences or unmatched amount have been sufficiently examined. Once all the differences are adequately examined and the necessary corrections are made, and STO implements its reengineered business processes, the month-end reconciliations should be easier to complete, particularly since DFA has now established a fixed schedule to close the relevant month-end period.

The table below shows the status of the June 30, 2007 book-to-bank reconciliations at STO and DFA.

FY07 Book-to-Bank Reconciliation Cash and Investments and State General Fund Investment Pool

Bank & Investment Statements	\$5,262,458,339.09
SHARE Bank Table	<u>\$6,215,993,490.73</u>
Wells Fargo Balances ⁽¹⁾	(\$953,535,151.64)
SHARE Bank Table	\$6,215,993,490.73
SHARE Cash Management Module	<u>\$2,906,992,841.32</u>
Unmatched Items	\$3,309,000,649.41
SHARE Cash Management Module	\$2,906,992,841.32
SHARE General Ledger	<u>\$5,787,734,830.21</u>
Reconciling Items ⁽²⁾	(\$2,880,741,988.89)

Source: DFA Financial Control Division

(1) Wells Fargo Balances not yet cleared since the change of the fiscal agent bank.

(2) Amounts posted to the General Ledger not to the Cash Management Module or Payments posted to the Cash Management Module not to the General Ledger.

Copies of the book-to-bank reconciliations for FY07 and from July through October 2007 are found in **Attachment 2**.

Cash Balance Report. The cash balance report offers essential summary information regarding the status of funds in state government. DFA provided the December 2007 cash balance report by agency and fund to the LFC and all CFOs. LFC's preliminary review showed that the third-party warrant transactions have not been posted for the Medicaid program into the SHARE general ledger, which has resulted in cash balances being over-stated. The Human Services Department (HSD) will have to prepare the necessary journal entries, and the SHARE team will have to work with the state agency to resolve any problems with the interfaces between SHARE and HSD's subsidiary systems.

Distribution of Interest on Self-earning Accounts. Interest calculation for interest bearing funds was not part of the initial SHARE implementation even though it is a major STO function. The process of manually calculating average daily balances and interest on about 150 self-earning accounts is both labor-intensive and subject to human error, and it necessitates a change in business processes for the short-term and reprogramming of SHARE for the long-term. DFA Financial Control has taken over calculating the interest on the 150 self-earning accounts for STO. A new process is in place requiring DFA to have the interest calculations complete and to STO by the fifth day of each month, and requiring STO to have the operating transfers based on the DFA calculations complete by the tenth day of the same month. Laws 2008, Chapter 3, Section 7, Subsection 10 appropriated \$240 thousand to reprogram SHARE to calculate average daily interest calculations and interface with the investment system.

The interest calculations for July through November 2007 were completed by DFA, and STO in turn distributed approximately \$14.7 million in interest on March 12, 2008. A review of 14 of the 34 agencies receiving interest from self-earning accounts - or 91 percent of the total interest distribution - showed that all but three agencies had the interest on investments posted to their monthly revenue status reports. (See **Attachment 3**)

Contracts and Available Funds. Since the release of the report in November 2007, the amount available for the SHARE project, including maintenance, is a \$37.6 million direct appropriation of \$27.4 million and agency contributions of \$10.2 million. From April 2005 through January 2008, contracts have been issued to at least nine contractors. The table below shows the contractor and corresponding amount committed from SHARE funds (both appropriated and contributed). The purpose of the contracts is for software licensing; technical support (database administration, programming, hardware configuration); independent validation and verification; hardware; business process reengineering; internal controls analysis and documentation; and integration services, including support for external auditors. Since the report issued in November 2007, the

Maximus contract to provide support has been amended twice and the total amount increased by \$1.9 million.

**SHARE Contracts
From Project Inception to Present**

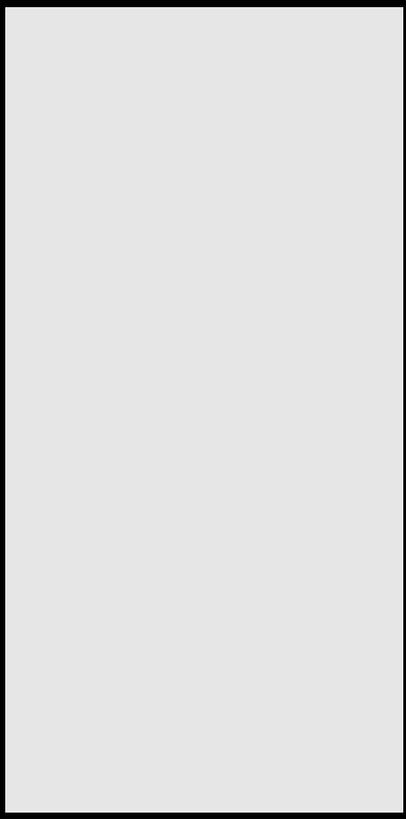
Maximus	\$22,827,506
PeopleSoft	\$3,350,224
Gartner	\$458,494
Maximus Hosting	\$781,809
Integrity Networking	\$68,747
ACRO DBA and UNIX	\$140,323
ACRO Conversion	\$195,458
ACRO Support	\$298,193
Ernst & Young LLP	\$262,688
POD	\$120,262
Catherine Meyers	\$21,513
DLT Solutions	\$9,900
Mainline Info System	\$84,133
Total	28,619,249

Source: LFC Analysis

Total expenditures for SHARE at the end of FY07 were \$24.4 million, including personal services and employee benefits of \$731.5 thousand. Total expenditures for FY08 (July 2007 through February 2008) were not available to include in this brief.

Department of Transportation and Separate System. The Federal Highway Administration has reinstated reimbursements for construction payments made by DOT caused by the failure of the SHARE system to produce the requisite reports. DOT has requested that it be allowed to have its own instance of SHARE that it will pay for using \$4 million of unbudgeted cash. DoIT has made DOT's ability to run its own instance of SHARE contingent on it mirroring the existing system, with added functionality for project accounting. Negotiations are still underway regarding whether DOT will have version 9.1 installed for financials with an interface to the HCM module version 8.9, or if it will mirror the version currently installed at DoIT.

Access to Management Reports. Section 2-5-4 C NMSA 1978 requires each state agency, department or institution to furnish to the legislative finance committee and its staff supporting information or data deemed necessary to carry out its oversight responsibilities. The \$500 thousand appropriated to DFA during the 2008 Legislative session from computer systems enhancement fund cash balances for a data warehouse to allow access to non-confidential data for analytical and oversight purposes was vetoed by the governor. The data warehouse would have provided the following benefits: 1) eliminated data queries to the SHARE production environment thereby increasing



system response time to critical users; 2) increased accountability over public funds; 3) provided access to non-confidential financial data to all interested parties, including the general public such as "Window on State Government" created by the Texas Comptroller of Public Accounts (See **Attachment 4**); and 4) enhanced state employee efficiency by freeing them up from having to respond to requests for inspection of public records because New Mexico citizens would have access to information on their own.

On March 5, 2008, DFA provided training on how to produce SHARE reports, as well as monthly revenue and expenditure status, open encumbrance, trial balance by fund and account (A611) reports. The state agency also provided user IDs and passwords to LFC staff that will provide it access to all state agency reports. Access to SHARE financial information will enhance the fiscal analysts' ability to oversee state agencies.

Budget and General Appropriation Act Preparation. Laws 2008, Chapter 3, Section 7, Subsection 10 appropriated \$250 thousand to perform a business processes, needs assessment and gap analysis to addresses critical needs in capital project reporting, budget and General Appropriation Act preparation.

Status of FY07 State Agency Financial Audits

Agency code	Agency name	Date received	Status
Total Audits In Review at SAO: 70			
111	Legislative Council	12/21/2007	In Review
111A	Legislative Council Permanent Senate Chief	12/21/2007	In Review
111B	Legislative Council Permanent House Chief	12/21/2007	In Review
210	Judicial Standards Commission	12/10/2007	In Review
216	Supreme Court	12/17/2007	In Review
216A	Administrative Office of the Courts, et al	3/11/2008	In Review
216B	Supreme Court Building Commission	3/4/2008	In Review
216C	New Mexico Court of Appeals	12/17/2007	In Review
216D	Supreme Court Law Library	12/14/2007	In Review
231	First Judicial District Court	12/17/2007	In Review
232	Second Judicial District Court	12/14/2007	In Review
233	Third Judicial District Court	12/14/2007	In Review
234	Fourth Judicial District Court	12/14/2007	In Review
235	Fifth Judicial District Court	3/4/2008	In Review
236	Sixth Judicial District Court	3/4/2008	In Review
238	Eighth Judicial District Court	12/10/2007	In Review
240	Tenth Judicial District Court	12/14/2007	In Review
241	Eleventh Judicial District Court	2/22/2008	In Review
242	Twelfth Judicial District Court	2/15/2008	In Review
244	Bernalillo County Metropolitan Court	12/17/2007	In Review
251	First Judicial District Attorney	12/17/2007	In Review
252	Second Judicial District Attorney	1/9/2008	In Review
253	Third Judicial District Attorney	12/14/2007	In Review
256	Sixth Judicial District Attorney	2/11/2008	In Review
257	Seventh Judicial District Attorney	12/17/2007	In Review
258	Eighth Judicial District Attorney	12/17/2007	In Review
260	Tenth Judicial District Attorney	1/17/2008	In Review
261	Eleventh Judicial District Attorney	12/10/2007	In Review
263	Thirteenth Judicial District Attorney	2/25/2008	In Review
264	Admin. Office of the District Attorney	12/21/2007	In Review
306	State General Fund	11/17/2007	In Review
337	Investment Council	11/30/2007	In Review
341	Department of Finance and Administration	12/17/2007	In Review
342	Public Schools Insurance Authority	12/17/2007	In Review
352	Educational Retirement Board	2/21/2008	In Review
354	New Mexico Sentencing Commission	12/17/2007	In Review
369	Records and Archives Commission	12/17/2007	In Review
404	Board of Examiners for Architects	12/17/2007	In Review
416	New Mexico Sports Authority	12/17/2007	In Review
418	Tourism Department	2/6/2008	In Review
419	Economic Development Department	12/17/2007	In Review
449	Board of Nursing	2/11/2008	In Review
460	EXPO New Mexico	12/17/2007	In Review
464	Professional Engineers & Land Surveyors	1/4/2008	In Review
465	Gaming Control Board	12/17/2007	In Review
469	State Racing Commission	12/17/2007	In Review
495	New Mexico Space Port Authority	12/17/2007	In Review
516	Game & Fish Department	12/17/2007	In Review
521	Energy, Minerals & Natural Resources	12/26/2007	In Review

Status of FY07 State Agency Financial Audits

Agency code	Agency name	Date received	Status
538	Intertribal Ceremonial Office	3/4/2008	In Review
539	Commissioner of Public Lands	12/21/2007	In Review
550	Office of the State Engineer	12/17/2007	In Review
569	Organic Commodity Commission	12/28/2007	In Review
606	Commission for the Blind	12/17/2007	In Review
609	Indian Affairs Department	1/3/2008	In Review
624	Aging & Long Term Care Department	12/17/2007	In Review
630	Human Services Department	12/17/2007	In Review
645	Governor's Commission of Disability	1/9/2008	In Review
647	Development Disability Plan Council	12/17/2007	In Review
670	Veterans' Service Commission	1/18/2008	In Review
690	Children Youth and Families Department	12/17/2007	In Review
705	Office of Military Affairs	1/3/2008	In Review
760	Adult Parole Board	1/30/2008	In Review
765	Juvenile Parole Board	1/22/2008	In Review
770	Corrections Department	12/14/2007	In Review
801	Mid Region Council of Governments	12/13/2007	In Review
806	Northwest Area COG	12/17/2007	In Review
807	South-Central NM COG	12/17/2007	In Review
809	Southeastern NM Econ. Development Dist.	12/17/2007	In Review
821	North Central NM Econ. Development Dist.	12/17/2007	In Review
Total Audits With an Opinion Issued: 19			
355	Public Defender Department	12/17/2007	Qualified
112	Legislative Finance Committee	12/3/2007	Unqualified
117	Legislative Education Study Committee	12/17/2007	Unqualified
308	Office of the State Auditor	11/30/2007	Unqualified
356	Office of the Governor	10/22/2007	Unqualified
360	Office of the Lieutenant Governor	10/22/2007	Unqualified
361	Office of the Chief Information Officer	12/17/2007	Unqualified
366	Public Employee's Retirement Association	12/13/2007	Unqualified
385	NM Finance Authority	11/7/2007	Unqualified
446	New Mexico Medical Board	12/11/2007	Unqualified
452	Hospital Equipment Loan Council	11/29/2007	Unqualified
547	Cumbres and Toltec Scenic Railroad	11/8/2007	Unqualified
601	Commission on the Status of Women	11/6/2007	Unqualified
603	Office on African American Affairs	11/20/2007	Unqualified
669	Health Policy Commission	12/6/2007	Unqualified
811	New Mexico Lottery	10/23/2007	Unqualified
814	New Mexico Mortgage Finance Authority	12/10/2007	Unqualified
818	Southwest NM Council of Governments	9/25/2007	Unqualified
925	New Mexico Beef Council	10/1/2007	Unqualified
Total Audits Not Completed: 41			
216E	NM Compilation Commission		Not Received
237	Seventh Judicial District Court		Not Received
239	Ninth Judicial District Court		Not Received
243	Thirteenth Judicial District Court		Not Received
254	Fourth Judicial District Attorney		Not Received
255	Fifth Judicial District Attorney		Not Received
259	Ninth Judicial District Attorney		Not Received
262	Twelfth Judicial District Attorney		Not Received
265	Eleventh Judicial District Attorney - Div II		Not Received

Status of FY07 State Agency Financial Audits

Agency code	Agency name	Date received	Status
305	Attorney General		Not Received
333	Taxation & Revenue Department		Not Received
337-B	External Investment Trust		Not Received
343	Retiree Health Care Authority		Not Received
350	General Services Department		Not Received
370	Office of the Secretary of State		Not Received
378	State Personnel Office		Not Received
379	Public Employee Labor Relations Board		Not Received
394	Office of the State Treasurer		Not Received
417	NM Border Authority		Not Received
420	Regulation and Licensing Department		Not Received
430	Public Regulation Commission		Not Received
479	Board of Veterinary Medicine		Not Received
505	Office of Cultural Affairs		Not Received
508	Livestock Board		Not Received
604	Commission for the Deaf & Hard of Hearing		Not Received
605	Martin Luther King Jr. Commission		Not Received
631	Department of Labor		Not Received
632	Workers' Compensation Administration		Not Received
635	Governor's Office of Workforce Training & Development		Not Received
662	Miners' Colfax Medical Center		Not Received
665	Department of Health		Not Received
667	Environment Department		Not Received
668	Natural Resources Trustee		Not Received
780	Crime Victims Reparation Commission		Not Received
790	Department of Public Safety		Not Received
803	Eastern Plains COG		Not Received
805	Department of Transportation		Not Received
924	Department of Education		Not Received
940	NM Public School Facilities Authority		Not Received
950	Higher Education Department		Not Received
951	Education Trust Board		Not Received

Source: saonm.org

Cash and Investments			Investment in State General Fund Investment Pool				
Bank and Investment Statements	Reconciling Items	SHARE Bank Table	Items Matched or to be Matched	SHARE Cash Management Module	Reconciling Items	SHARE General Ledger	
Beginning Balance		5,020,673,453.87	99,620,371.23	4,921,053,082.64		4,921,053,082.64	
Bank Cr.	w 1,617,616,112.95 (WF bank accounts)	83,397,805,613.21	23,140,761,612.63	60,257,044,000.58	C (10,393,244.46) D 9,040,105,325.36 D 32,714,184,821.63 2,930,974,437.90 44,674,871,340.43	18,513,147,098.05 (2,930,974,437.90) 15,582,172,660.15	Deposits Treasury CR ZBA CR Other G/L
Bank Dr.	w (664,080,961.31) (WF bank accounts)	(82,287,456,785.64)	(20,016,352,543.74)	(62,271,104,241.90)	E (196,696,039.16) F (53,472,813.91) G (141,121,655.56) H (3,043,646.42) I (14,553,791,737.43) I (32,607,487,436.84) (47,555,613,329.32)	(9,643,334,601.14) (1,480,533,387.73) (2,951,926,239.23) (639,696,684.48) (14,715,490,912.58)	AP Payments Payment Load Third Party Warrants Payroll Payments Treasury DR ZBA DR
Investments		84,971,209.29	84,971,209.29				
Ending Balance	x 953,535,151.64	6,215,993,490.73	3,309,000,649.41	z 2,906,992,841.32	(2,880,741,988.89)	y 5,787,734,830.21	

LEGEND:
| A + B | = BANK_STMT_TBL
C = BNK_RCN_DEPOSITS
E + F = BNK_RCN_DISB
D + G + H + I = BNK_RCN_TRAN
As of March 12, 2008

Notes:
w Wells Fargo accounts included as a reconciling item need to be moved to opening balance
x Once STO's FY07 adjusting entries are final, the total investment balance will change
y Once STO's FY07 adjusting entries are final, the beginning and ending general ledger amounts will change
z STO has agreed to change current methods for recording investment related transactions.
As a result of this change, the Cash Management module will more closely agree to the bank activity

State of New Mexico
 Bank to Book Reconciliation
 FY 2008 - July through October

Cash and Investments				Investment in State General Fund Investment Pool				
Bank and Investment Statements	Reconciling Items	SHARE Bank Table	Items Matched or to be Matched	SHARE Cash Management Module	Reconciling Items	SHARE General Ledger		
Beginning Balance	5,262,458,339.09	953,535,151.64 ^w	6,215,993,490.73	3,309,000,649.41	2,906,992,841.32	(2,880,741,988.89)	5,787,734,830.21	
Bank Cr.	26,374,918,187.25	-	26,374,918,187.25 A	4,855,824,964.57	21,519,093,222.68	18,801,608,644.46	2,717,484,578.22 J	Deposits Treasury CR ZBA CR Other G/L
Bank Dr.	(26,383,846,008.60)	11,281,978.18	(26,372,564,030.42) B	(4,546,803,516.56)	(21,825,760,513.86)	(19,348,284,571.65)	(2,477,475,942.21) K	AP Payments Payment Load Third Party Warrants Payroll Payments Treasury DR ZBA DR
Investments	152,119,472.00		152,119,472.00	152,119,472.00				
Ending Balance	5,405,649,989.74	964,817,129.82	6,370,467,119.56	3,770,141,569.42 z	2,600,325,550.14	(3,427,417,916.08)	6,027,743,466.22	
	x						y	

LEGEND:
 | A + B | = BANK_STMT_TBL
 C = BNK_RCN_DEPOSITS
 E + F = BNK_RCN_DISB
 D + G + H + I = BNK_RCN_TRAN
 As of March 12, 2008

Notes:
 w Wells Fargo accounts included as a reconciling item in FY07 need to be moved to opening balance
 x Once STO's FY07 & FY08 adjusting entries are final, the total investment balance will change
 y Once STO's FY07 & FY08 adjusting entries are final, the beginning and ending general ledger amounts will change
 z STO has agreed to change current methods for recording investment related transactions.
 As a result of this change, the Cash Management module will more closely agree to the bank activity

**Interest on Self-Earning Accounts
July 2007 through November 2007**

Agency Code	Agency Name	Total Interest on Agency Accounts
30500	Attorney General	6,573.78
33300	Taxation and Revenue Department	21,536.03
34100	Department of Finance and Administration	502,676.87
34300	Retiree Healthcare Authority	277,256.57
35000	General Services Department	2,531,368.12
36600	Public Employee Retirement Association	560.61
37000	Secretary of State	33,063.28
38500	Primary Capital Care	70,227.56
39400	State Treasurer's Office	2,510,378.99
41800	Tourism Department	11,755.40
42000	Regulation and Licensing Department	129,930.16
43000	Public Regulation Commission	341,548.56
44900	Board of Nursing	75,321.08
46400	Engineers and Land Surveyors	9,236.94
50500	Department of Cultural Affairs	7,805.43
51600	Department of Game and Fish	567,738.01
52100	Energy Minerals and Natural Resources Department	108,734.17
53900	State Land Office	143,678.94
55000	State Engineer's Office	112,510.88
63000	Human Services Department	35,154.58
63100	Workforce Solutions Department	7,035.77
63200	Workers' Compensation	20,129.24
63500	Local WIA Board	2,242.48
64400	Division of Vocational Rehabilitation	14,792.54
66200	Miners Hospital	197,211.33
66700	Environment Department	2,139,501.85
66800	Natural Resources Trustee	129,085.51
69000	Children Youth and Families Department	119,833.54
70500	Department of Military Affairs	12,018.23
77000	Corrections Department	22,003.73
79000	Department of Public Safety	171,051.89
80500	Department of Transportation	1,689,881.53
92400	Public Education Department	421,735.83
95000	Higher Education Department	2,235,309.67
Total		\$14,678,889.10

Source: STO

Highlighted interest entries not posted to Agency account.



Window on State Government

Transparency at Work in Texas

Susan Combs
Texas Comptroller
of Public Accounts



Search Tools Home



Search Tips



Glossary of Terms



**Ways to Use
"Where the Money
Goes"**



Give Us Your Feedback

Where the Money Goes

As part of our continuing effort to set new standards for transparency and accountability in state government, the Comptroller's office now provides four different ways to examine state spending. Data is updated nightly, so check back often for updated information.

Select a "Where the Money Goes" search tool:



State agency search

Find out who is spending what.



Vendor search

See who is being paid by the state.



Spending category search

View how much is spent in broad spending categories.



Purchasing code search

Drill deeper into detailed purchases—down to the pencils—for the largest state agencies.

Please Note: Each search tool will open a new window or "pop-up" where you can enter search criteria. If your browser software is set to block pop-ups, you will need to turn this feature off to conduct a search. Please access your browser's help information to turn off the pop-up blocker.

Some information has been designated as confidential by the submitting agency, per Texas Government Code Section 403.024(d). If you have questions concerning this particular expenditure, you may contact the submitting state agency's open records contact. If you have questions concerning this provision, please contact the Comptroller's Open Records manager at open.records@cpa.state.tx.us.

"Government spending is often seen as impenetrable and unknowable. Taxpayers have the absolute right to know how their money is being spent, and it is only with transparency that government can be held truly accountable.

We are helping citizens with an easy way to examine state expenditures in one place without needing to contact multiple agencies."

— *Susan Combs*

Analysis context: Month (All values)

Texas State Expenditure Information by Category and Object Code

Page 1 of 1

Fiscal Year: 2008

Expenditure Category	Expenditure Amount
Capital Outlay	\$249,977,879.01
Claims and Judgments	\$67,924,278.72
Communications and Utilities	\$274,913,191.43
Cost of Goods Sold	\$459,169,732.92
Employee Benefits	\$3,334,686,800.67
Highway Construction	\$3,026,376,542.12
Interfund Transfers/Other	\$8,317,430,016.94
Intergovernmental Payments	\$16,871,624,592.27
Investments	\$1,917,826,660.46
Lottery Winnings Paid	\$273,395,881.71
Other Expenditures	\$1,387,705,706.01
Payment of Interest-Debt Service	\$374,496,399.95
Payment on Principal-Debt Service	\$857,856,174.89
Printing and Reproduction	\$30,116,957.84
Professional Service and Fees	\$1,178,784,840.85
Public Assistance Payments	\$14,706,376,182.99
Rentals and Leases	\$137,787,314.97

Expenditure Report



Window on State Government

Susan Combs Texas Comptroller of Public Accounts

Holiday Notice: Good Friday

Texas Net Expenditures by Function - Fiscal 2007 (All Funds, Excluding Trust)

Government Function	Amount	Percent of Total	Percent Change from 2006
General Government - Executive Departments	\$1,970,160,437	2.6%	-5.9%
General Government - Legislative	\$129,463,817	0.2%	11.2%
General Government - Judicial	\$225,340,159	0.3%	11.9%
Education	\$26,324,526,875	35.3%	13.5%
Employee Benefits	\$2,836,431,787	3.8%	4.7%
Health and Human Services	\$27,894,746,580	37.5%	9.6%
Public Safety and Corrections	\$3,778,469,104	5.1%	-10.4%
Transportation	\$7,609,018,395	10.2%	4.0%
Natural Resources/Recreational Services	\$1,897,573,779	2.6%	16.2%
Regulatory Services	\$233,153,863	0.3%	1.6%
Lottery Winnings Paid **	\$389,758,161	0.5%	-18.1%
Debt Service	\$837,363,803	1.1%	6.6%
Capital Outlay	\$374,808,786	0.5%	-8.6%

Total Net Expenditures = \$74,500,815,546

Percent Change from 2006 = 8.2%

** Lottery Winnings Paid does not include payments made by retailers.

Totals may not sum due to rounding.

For historical data, see Texas Expenditure History by Function, 1978-2006.