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State Treasurer

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STATE OF NEW MEXICO
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August 14, 2018

New Mexico State Agency
Independent Public Accountants

RE: Confirmation of Cash

Dear IPA:

The New Mexico State Treasurer's Office (STO) is providing this letter to facilitate a June 30, 2018, confirmation of each agency's interest in the State General Fund Investment Pool (SGFIP) for accounting periods 0 through 12. The balances will not be changed to reflect activity in period 998. The objective of the confirmation process is to provide an independent review.

Business process changes enacted through the continuation of the DFA/DoIT Cash Remediation Project 2 have resulted in significant improvements to the timeliness of accounting entries for disbursements, with warrants for all remediated agencies now being processed through SHARE A/P. Additionally, agencies using third-party processors to generate ACH payments are providing transaction-level detail to A/P at approximately the same time that the ACH origination files are transmitted to the fiscal agent bank. STO confirms that each agency's interest in the SGFIP is stated correctly in all material respects.

STO's internal controls over confirming interest in the SGFIP are designed to assess the data integrity of the underlying material cash transaction classes and corresponding cash balances. The agency interest in or claims to the SGFIP is tracked by the SHARE G/L, which is maintained by DFA. Your client's accounting practices should be designed and fully complied with to ensure legitimacy of claims on the SGFIP and completeness of all required entries. DFA performs a reconciliation of the funds held by STO to the agency claims to ensure that the funds held by STO are adequate to fund the claims. As of June 30, 2018, the funds held by STO total \$4.0 billion, which equals the aggregate agency claims plus in-transit items. The detail of individual agency balances is provided in the attached schedule.

The agency balances being confirmed are reliant upon the accuracy of the associated general ledger accounting, and while processes and systems are in place to minimize the likelihood of a material misstatement, STO cannot assess the adequacy of the associated internal controls over financial reporting at the DFA level or the agency level.

If you have any questions, please feel free to contact me at 505.955.1125 (voice) or Charmaine.Cook@state.nm.us (email).

Sincerely,

Charmaine Cook

Charmaine Cook, AAP

State Cash Manager

New Mexico State Treasurer's Office
Cash Balances at the BU Level for FY18
Accounting Periods 0 - 12

BU Number	Business Unit Name	Balance
11100	Legislative Council Service	3,181,196.08
11200	Legislative Finance Committee	215,362.65
11400	Senate Interim	294,651.01
11500	House Interim	244,743.03
11700	Legislative Education Study Co	99,164.84
11900	Legislative Building Services	550,888.84
13100	Legislature	6,659,706.12
13101	Senate	-
13102	House	-
20500	Supreme Court Law Library	144,012.50
20800	New Mexico Compilation Comm	1,397,399.91
21000	Judicial Standards Commission	39,175.70
21500	Court of Appeals	313,980.30
21600	New Mexico Supreme Court	290,266.39
21800	Admin Office of the Courts	13,292,476.97
21801	AOC Statewide Units	1,517,398.33
21900	Supreme Court Building Comm	82,189.04
23100	First Judicial District Court	827,705.81
23200	Second Judicial District Court	1,461,132.89
23300	Third Judicial District Court	595,423.73
23400	Fourth Judicial District Court	119,349.17
23500	Fifth Judicial District Court	779,674.31
23600	6TH Judicial District Court	277,878.85
23700	Seventh District Court	397,106.41
23800	Eighth Judicial District Court	495,941.39
23900	Ninth Judicial District Court	311,139.33
24000	Tenth Judicial District Court	75,049.19
24100	Eleventh Judicial Dist. Court	653,968.06
24200	Twelfth Judicial District Ct.	333,264.69
24300	Thirteenth Judicial Dist. Ct.	626,965.42
24400	Bernalillo County Metro Court	1,612,030.34
25100	First Judicial Dist. Attorney	275,626.87
25200	Second Judicial District DA	2,797,017.93
25300	Third Judicial Dist. Attorney	532,519.64
25400	Fourth Judicial District DA	254,720.31
25500	Fifth Judicial District DA	349,493.33
25600	Sixth Judicial District DA	299,023.03
25700	Seventh Judicial Dist Attorney	153,614.28
25800	Eighth Judicial District DA	216,102.94
25900	Ninth Judicial District DA	277,510.22
26000	Tenth Judicial District DA	58,456.66

New Mexico State Treasurer's Office
Cash Balances at the BU Level for FY18
Accounting Periods 0 - 12

BU Number	Business Unit Name	Balance
26100	11th Judicial Dist. Attorney	644,016.78
26200	Twelfth Judicial District DA	277,427.85
26300	Thirteenth Judicial Dist. DA	1,337,654.68
26400	Admin Office of the DAs	416,294.89
26500	Eleventh Judicial DA II	349,507.11
28000	Public Defender	3,563,885.81
30500	Office of the Attorney General	12,387,963.00
30800	Office of the State Auditor	989,918.39
33300	Tax and Revenue Department	383,219,700.85
33700	State Investment Council	272,979,847.60
34000	Administrative Hearings Office	137,918.62
34100	Department of Finance & Admin	67,126,867.83
34101	Dept of Fin/Admin General Fun	441,253,472.32
34102	DFA - 3rd Party Warrants Payrl	1,976.18
34103	DFA - Board of Fin. Bond Funds	899,480,873.08
34200	Public School Insurance Author	601,893.62
34300	Retiree Health Care Authority	27,886,281.41
35000	General Services Department	129,008,694.49
35200	Educational Retirement Board	8,463,093.71
35400	NM Sentencing Commission	89,333.22
35500	NM Public Defender Department	-
35600	Governor's Office	547,797.59
36000	Lieutenant Governor's Office	77,633.77
36100	Dept of Information Technology	40,435,757.08
36600	Public Employees Retire Assoc	16,431,137.92
36900	State Records Center/Archives	605,941.57
37000	Secretary of State	5,244,454.92
37800	State Personnel Board	1,052,944.94
37900	Public Employee Labor Relation	31,575.02
38500	New Mexico Finance Authority	2,708,628.71
39400	State Treasurer's Office	265,577,000.26
40400	Architect Examiners Board	629,897.71
41600	New Mexico Sports Authority	-
41700	Border Authority	1,499,107.46
41800	NM Tourism Dept.	3,426,994.73
41900	Economic Development Dept.	35,222,166.97
42000	Regulation & Licensing Dept	24,969,615.89
43000	Public Regulation Commission	14,956,757.26
44000	Superintendent of Insurance	44,272,879.61
44600	New Mexico Medical Board	1,151,939.17
44900	NM Board of Nursing	750,365.76

New Mexico State Treasurer's Office
Cash Balances at the BU Level for FY18
Accounting Periods 0 - 12

BU Number	Business Unit Name	Balance
46000	State Fair	1,183,410.77
46400	Prof Engineer & Surveyor Board	513,359.10
46500	NM Gaming Control Board	255,385.80
46900	NM State Racing Commission	190,563.11
47900	Board of Veterinary Examiners	139,547.22
49100	Military Homebase Planning	154,988.56
49500	Spaceport Authority	965,835.23
50500	Department of Cultural Affairs	9,466,089.68
50800	Livestock Board	6,664,331.30
51600	Game and Fish Department	48,212,451.49
52100	Energy, Minerals & Resources	37,327,145.50
52200	Youth Conservation Corps	3,649,983.09
53800	Inter Tribal Ceremonial	31,740.36
53900	State Land Office	114,838,640.13
55000	Office of State Engineer	40,230,652.62
60100	Commission on Women Status	72,120.86
60300	Office of African Amer Affairs	133,052.63
60400	Comm for Deaf & Hard of Hearin	1,255,285.81
60500	Martin Luther King Jr. Comm	97,578.15
60600	NM Commission for the Blind	1,283,592.74
60900	Indian Affairs Department	5,796,452.00
62400	Aging and Long Term Services	6,625,520.84
63000	Human Services Department	116,787,626.48
63100	Workforce Solutions Department	11,183,420.85
63200	Workers' Compensation Admin	5,972,128.26
63500	Workforce Training Develop Ctr	1,017.86
64400	Division of Vocational Rehab	7,621,277.43
64500	Governor's Comm. on Disability	434,739.93
64700	Disabilities Planning Council	3,502,561.41
66200	Miner Colfax Medical Center	4,270,816.68
66500	Department of Health	23,438,850.42
66700	NM Environment Department	193,083,779.43
66800	Natural Resources Trustee	6,595,927.94
66900	Health Policy Commission	-
67000	Department of Veterans Service	(418,689.07)
69000	Children, Youth & Family Dept	42,955,989.04
70500	Military Affairs Department	(2,163,199.50)
76000	Adult Parole Board	45,940.81
76500	Juvenile Public Safety Adv Brd	3,388.42
77000	Corrections Department	51,458,476.63
78000	Crime Victims Reparation Comm	1,825,442.98

New Mexico State Treasurer's Office
Cash Balances at the BU Level for FY18
Accounting Periods 0 - 12

BU Number	Business Unit Name	Balance
79000	Department of Public Safety	12,623,935.77
79500	Homeland Sec. & Emerg. Mgmt.	21,585,919.22
80500	Department of Transportation	290,064,154.71
92400	Public Education Department	73,196,234.70
94000	Public School Facilities Auth.	13,280,424.48
94900	Education Trust Board	504,590.54
95000	NM Higher Education Department	26,307,139.97
		3,935,162,166.64