



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

26 Federal Plaza, Room 3412
New York, NY 10278
PHONE: (212) 264-2069
EMAIL: CAS-NY@psc.hhs.gov

August 28, 2024

Mr. Mark Melhoff
Acting State Controller/Division Director
Department of Finance and Administration
State of New Mexico
407 Galisteo Street
Santa Fe, NM 87501

Dear Mr. Melhoff:

The Cost Allocation Agreement approving your State-wide Central Service costs is enclosed for the fiscal year ending June 30, 2018. The Agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included in the costs of your departments and agencies for further allocation to Federal grants and contracts performed by those departments and agencies. Please have the Agreement signed by a duly authorized representative of your organization and return it to me, retaining a copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding agencies of the Federal Government for their use.

The fixed costs for the fiscal year ending June 30, 2018 are based on actual costs for the fiscal year ended June 30, 2016. The Fixed costs for fiscal year ended June 30, 2016 are considered final.

Please submit all future submissions and supporting documentations to CAS-NY@psc.hhs.gov. To be complete, your cost allocation plan must include information required in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), Appendix V to Part 200 "State/Local Government-wide Central Service Cost Allocation Plans".

Thank you for your cooperation. If you have any questions, please contact Ashley Morris of my staff at Ashley.Morris@psc.hhs.gov.

Sincerely,
Darryl W. Mayes -S
Digitally signed by
Darryl W. Mayes -S
Date: 2024.12.13
08:50:21 -05'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosure

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 1856000565A1

DATE: August 28, 2024

STATE/LOCALITY:

State of New Mexico
Santa Fe, NM 87501

FILING REF: The preceding agreement was dated:
August 26, 2024

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ending June 30, 2018 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

1. State Auditor
2. Public Employees Retirement Fund
3. Department of Information Technology (DoIT)
 - Central Telephone Services – Fund 20310
 - Statewide Human Resources Accounting and Management Reporting System – Fund 20360
4. General Services Department
 - Program Support – Fund 197
 - Transportation Services Division
 - Motor Pool – Fund 365
 - State Aviation – Fund 417
 - State Printing Office – Fund 806
 - Risk Management Division
 - Risk Management Operating Account – Fund 352
 - Public Property Insurance – Fund 356
 - State Unemployment Compensation – Fund 353
 - Surety Bond – Fund 358
 - Public Liability Insurance – Fund 357
 - Workers’ Compensation – Fund 359
 - Group Health and Life Insurance – Fund 752

STATE/LOCALITY: State of New Mexico

DATE: August 28, 2024

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. **LIMITATIONS:** (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Uniform Guidance (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs is accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. **ACCOUNTING CHANGES:** This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowances.
- C. **FIXED AMOUNTS:** If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. **BILLED COSTS:** Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Uniform Guidance (2 CFR 200), will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. **USE BY OTHER FEDERAL AGENCIES:** This Agreement was executed in accordance with the authority in OMB Uniform Guidance (2 CFR 200), and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.
- F. **SPECIAL REMARKS:**


STATE/LOCALITY: State of New Mexico

DATE: August 28, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF NEW MEXICO
(STATE/LOCALITY)


(SIGNATURE)

MARK MORHOFF
(NAME)

STATE CONTROLLER
(TITLE)

12.20.24
(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
Date: 2024.12.13 08:49:15 -05'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

August 28, 2024
(DATE)

HHS Representative: Ashley Morris

Telephone: 212-264-2069

**STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	111 Legislative Council Service	112 Legislative Finance Committee	114 Senate Chief Clerk	115 House Chief Clerk	117 Legislative Education Study Committee	119 Legislative Building	131 Legislature	205 Supreme Court Law Library	208 NM Compilation Commission	210 Judicial Standards Commission
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(2,406)	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	466	360	99	97	108	257	-	122	140	67
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	12,753	6,449	1,797	1,721	2,106	10,618	11,688	3,413	8,396	3,070
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	180	797	36	57	360	267	-	899	385	1,336
378 Personnel Board	8,822	6,932	1,236	847	1,236	9,463	(513)	1,575	893	1,168
369 Commission on Public Records	30,721	5,500	-	-	69	119	216	-	-	1,187
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	4,395	1,643	238	577	873	2,559	7,080	1,473	1,089	915
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 54,931	\$ 21,681	\$ 3,406	\$ 3,298	\$ 4,753	\$ 23,283	\$ 18,471	\$ 7,482	\$ 10,903	\$ 7,744

STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS

Department / Budget Account	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts	219 Supreme Court Building Commission	231 Judicial District Court 1st	232 Judicial District Court 2nd	233 Judicial District Court 3rd	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(262,975)	-	(75,942)	(57,734)	1,716	7,053	(0)	-	(678)	(3,462)
341-541 DFA - Policy & Budget	474	280	6,932	85	731	2,313	655	217	628	302
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,103	5,928	196,279	4,912	15,157	43,333	20,886	7,970	15,121	9,459
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,763	380	44,009	272	1,218	4,718	1,583	1,696	12,879	2,822
378 Personnel Board	11,028	6,089	70,734	2,861	16,914	58,177	26,892	5,432	15,699	6,643
369 Commission on Public Records	12,087	6,324	3,614	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,901	689	53,854	451	2,377	4,692	2,556	1,456	3,914	2,654
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ (224,620)	\$ 19,690	\$ 299,480	\$ (49,154)	\$ 38,113	\$ 120,286	\$ 52,572	\$ 16,771	\$ 47,563	\$ 18,418

**STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th	241 Judicial District Court 11th	242 Judicial District Court 12th	243 Judicial District Court 13th	244 Bernalillo County Metropolitan Crt	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(811)	(2,754)	(0)	-	(6,375)	-	(204)	2,858	-	-
341-541 DFA - Policy & Budget	232	280	354	87	633	319	802	2,212	469	1,643
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	7,364	13,538	14,994	2,382	14,626	9,449	17,180	47,771	12,804	33,315
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	2,184	1,547	992	766	2,251	3,371	5,088	2,595	884	4,656
378 Personnel Board	5,251	6,158	9,253	1,472	15,114	8,099	17,272	55,203	16,706	54,944
369 Commission on Public Records	-	-	-	-	-	-	-	21,877	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	2,315	2,094	1,800	798	3,631	1,808	4,952	5,316	1,246	2,475
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 16,537	\$ 20,863	\$ 27,392	\$ 5,505	\$ 29,880	\$ 23,047	\$ 45,090	\$ 137,833	\$ 32,108	\$ 97,033

**STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th	257 Judicial District Attorney 7th	258 Judicial District Attorney 8th	259 Judicial District Attorney 9th	260 Judicial District Attorney 10th	261 Judicial District Attorney 11th	262 Judicial District Attorney 12th
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	1,338	-	-
341-541 DFA - Policy & Budget	435	270	465	278	238	224	258	118	358	295
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,257	5,341	10,663	11,455	7,012	6,392	15,312	4,760	9,988	8,606
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,521	843	36	8,321	3,438	1,197	1,136	1,665	2,529	1,259
378 Personnel Board	12,774	6,538	14,778	6,721	5,934	6,405	6,524	2,587	14,096	8,520
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,512	1,375	1,478	1,335	1,414	1,411	1,383	812	1,372	2,254
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 26,499	\$ 14,366	\$ 27,420	\$ 28,110	\$ 18,035	\$ 15,630	\$ 24,613	\$ 11,280	\$ 28,342	\$ 20,934

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	263 Judicial District Attorney 13th	264 Administrativ e Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrativ e Hearings Office	341-541 DFA Education Account	341-541 DFA Finance Board
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,983,802	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(229)	-	-	-	-	18,831	-	-	-	-
341-541 DFA - Policy & Budget	485	232	239	-	315	7,119	4,888	126	-	266,225
341-542 DFA - Program Support	-	-	-	-	(2,117)	(10,397)	(3,072)	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,898	10,497	9,994	-	6,506	624,937	19,405	1,243	-	-
350-608 GSD Space Management	-	-	-	-	-	(60,205)	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	5,106	392,037	-	-	-	-
350-604 GSD Purchasing	3,289	11,379	514	-	262	9,626	1,203	-	-	-
378 Personnel Board	14,033	2,770	6,222	-	5,479	177,034	3,340	2,353	-	-
369 Commission on Public Records	-	37,646	-	-	4,024	204,643	743	-	-	(492)
305 Attorney General CS	-	-	-	5,315,426	-	(18,679)	(32,126)	-	-	(18,679)
394 State Treasurer	1,957	4,866	1,050	-	999	244,127	2,265	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 31,432	\$ 67,389	\$ 18,019	\$ 5,315,426	\$ 20,574	\$ 3,572,876	\$ (3,355)	\$ 3,722	\$ -	\$ 247,054

**STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	341-543 DFA Comm Devel Other		341-544 DFA Financial Control Other		342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool								
Building Depreciation	\$	-	\$	-	\$	-	\$	24,792	\$	-	\$	106,968	\$	24,093	\$	-	\$	77,374		
Equipment Depreciation		-		-		-		-		-		-		-		-		-		
Interest Expense		-		-		-		-		-		-		-		-		-		
341-541 DFA - Policy & Budget		5,775		7,502		33,792		26,649		377		148		35,735		45		953		
341-542 DFA - Program Support		-		-		(1,165)		(5,203)		(3,182)		-		(7,642)		-		(318)		
341-543 DFA - Comm Dev & Local Govt		(186,808)		-		-		-		-		-		-		-		-		
341-544 DFA - Financial Control		-		-		5,868		31,300		6,686		2,273		479,713		2,109		14,360		
350-608 GSD Space Management		-		-		-		(4,631)		-		(9,378)		(4,501)		-		(5,666)		
350-608 GSD Facilities Management		-		-		-		5,106		17,295		38,796		21,914		2,553		23,441		
350-604 GSD Purchasing		-		-		714		771		98		41		13,203		15		175		
378 Personnel Board		-		-		2,058		4,470		6,041		(39)		11,962		837		4,733		
369 Commission on Public Records		-		-		545		-		13,249		-		-		-		-		
305 Attorney General CS		-		-		-		-		-		-		-		-		-		
394 State Treasurer		-		-		1,431		8,888		279		153		33,916		127		889		
950 Higher Education Department		-		-		-		-		-		-		-		-		-		
Total	\$	(181,032)	\$	7,502	\$	43,243	\$	71,982	\$	61,004	\$	-	\$	138,963	\$	608,393	\$	5,686	\$	115,939

STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS

Department / Budget Account	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	355 Public Defender	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State
Building Depreciation	\$ 64,410	\$ -	\$ -	\$ -	\$ (18,635)	\$ -	\$ 329,235	\$ -	\$ -	\$ 6,203
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	(127,356)	-	-	272,175
341-541 DFA - Policy & Budget	74	2,242	51	4,331	275	45	6,169	4,468	-	966
341-542 DFA - Program Support	-	(5,518)	(212)	(12,733)	182,770	14,367	(8,387)	(6,790)	-	(5,091)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,685	43,870	1,235	66,630	5,791	2,355	63,930	72,073	-	18,563
350-608 GSD Space Management	(14,607)	-	-	-	-	-	(39,198)	-	-	-
350-608 GSD Facilities Management	6,701	5,106	-	-	-	-	171,016	2,553	-	8,579
350-604 GSD Purchasing	-	1,758	82	16,194	576	375	3,788	1,434	-	170
378 Personnel Board	1,163	9,851	-	89,672	4,885	604	28,281	13,943	-	6,342
369 Commission on Public Records	-	16,656	-	61,491	2,405	-	199	18,364	948,305	46,701
305 Attorney General CS	-	32,980	-	(13,424)	53,453	-	-	20,934	-	69,582
394 State Treasurer	55	7,931	101	14,882	921	384	8,762	3,637	-	3,919
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 59,480	\$ 114,877	\$ 1,256	\$ 227,043	\$ 232,441	\$ 18,130	\$ 436,439	\$ 130,615	\$ 948,305	\$ 428,109

STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS

Department / Budget Account	378 Personnel Other	379 Public Employees Labor Relations Board	394 State Treasurer Other	404 Brd of Examiners - Architects	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development	420 Regulation and Licensing	430 Public Regulation Commission
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,446	\$ 67,072	\$ 606,919	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	5,128	(0)	(66,358)	-	(6,416)
341-541 DFA - Policy & Budget	-	19	-	81	-	227	1,744	3,260	2,854	2,868
341-542 DFA - Program Support	-	(847)	-	(530)	-	(1,697)	(4,454)	(8,170)	(6,151)	(7,097)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	1,372	-	1,918	82	2,263	30,600	21,699	62,675	51,840
350-608 GSD Space Management	-	-	-	-	-	-	(13,101)	(12,529)	(35,939)	(32,435)
350-608 GSD Facilities Management	-	2,553	-	-	-	-	38,908	46,791	148,673	(65,746)
350-604 GSD Purchasing	-	2,112	-	493	-	231	3,192	3,613	5,432	8,639
378 Personnel Board	389,323	394	-	303	-	761	7,100	6,564	47,522	27,101
369 Commission on Public Records	-	-	-	(824)	-	-	-	3,854	126,686	81,395
305 Attorney General CS	-	32,980	-	(11,712)	-	46,200	-	(44,400)	1,074,537	-
394 State Treasurer	-	230	1,381,206	389	-	770	9,263	3,603	11,358	10,879
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 389,323	\$ 38,813	\$ 1,381,206	\$ (9,881)	\$ 82	\$ 53,882	\$ 140,698	\$ 24,999	\$ 2,044,566	\$ 71,030

**STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	440 Superintende nt of Insurance	446 Brd of Medical Examiners	449 Board of Nursing	460 NM State Fair	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine	490 Cumbres & Toitec Railroad Comm	491 Military Base Planning
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,325	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	(30,800)	-	-	-	-	(105,740)	(39,946)
341-541 DFA - Policy & Budget	5,682	317	152	868	69	483	411	29	-	20
341-542 DFA - Program Support	(4,986)	(1,060)	(425)	(1,270)	(850)	(2,120)	(5,514)	(955)	-	(2,229)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	18,654	7,580	6,642	4,568	5,799	9,928	12,566	2,424	-	1,624
350-608 GSD Space Management	-	-	-	-	-	(1,058)	-	-	-	-
350-608 GSD Facilities Management	45,961	2,553	2,553	-	-	9,482	-	2,553	-	-
350-604 GSD Purchasing	-	483	827	-	493	1,408	586	339	-	77
378 Personnel Board	19,227	2,096	3,617	6,232	734	7,889	3,407	564	-	197
369 Commission on Public Records	35,168	(929)	2,508	-	6,161	34,494	16,440	(9,574)	-	-
305 Attorney General CS	-	(18,174)	48,539	15,975	15,975	-	27,774	(14,967)	34,765	(14,051)
394 State Treasurer	-	899	1,254	-	1,002	1,654	1,439	725	-	224
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 119,705	\$ (6,235)	\$ 65,667	\$ (4,426)	\$ 29,385	\$ 70,486	\$ 57,109	\$ (18,862)	\$ (70,976)	\$ (54,084)

STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS

Department / Budget Account	495 Spaceport Authority	505 Dept of Cultural Affairs	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC	551 Interstate Stream Commission
Building Depreciation	\$ -	\$ (208,573)	\$ -	\$ -	\$ 227,913	\$ -	\$ -	\$ -	\$ 341,703	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(221,998)	27,604	-	18,043	(233,357)	-	-	-	100,431	274,964
341-541 DFA - Policy & Budget	833	3,654	563	3,921	6,276	396	8	1,250	6,171	-
341-542 DFA - Program Support	(3,501)	(13,999)	(847)	(8,812)	(7,960)	(3,399)	(212)	(8,166)	(11,993)	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	8,188	100,909	20,917	107,419	148,846	2,546	638	44,040	74,691	-
350-608 GSD Space Management	-	(18,194)	-	-	(36,009)	-	-	-	(27,931)	-
350-608 GSD Facilities Management	-	(25,127)	2,553	10,213	164,285	-	-	-	115,136	-
350-604 GSD Purchasing	694	14,262	2,071	69,033	23,487	658	10	3,551	7,375	-
378 Personnel Board	4,299	92,441	9,456	49,579	95,682	262	-	24,547	50,531	-
369 Commission on Public Records	-	17,158	(718)	32,176	12,397	318	-	43,740	34,576	(2,428)
305 Attorney General CS	-	207,101	(11,712)	18,113	77,605	-	-	-	(32,730)	-
394 State Treasurer	1,459	27,222	5,605	28,163	34,302	700	6	7,309	9,261	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ (210,027)	\$ 224,458	\$ 27,888	\$ 327,849	\$ 513,468	\$ 1,481	\$ 450	\$ 116,272	\$ 667,220	\$ 272,537

STATE OF NEW MEXICO
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 SUMMARY OF FIXED COSTS

Department / Budget Account	569 Organic Commodity Commission	601 Commission on Women	603 Office of African Amer Affairs	604 Comm for Deaf & Hearing Impaired	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,572	\$ 15,797	\$ 245,034	\$ 578,445	\$ 101,129
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	106,555	(252,305)	-	-
341-541 DFA - Policy & Budget	-	-	71	294	51	1,035	251	5,421	656,283	6,338
341-542 DFA - Program Support	-	(212)	(742)	(530)	(1,165)	(847)	(3,714)	(21,768)	(16,346)	(3,499)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,163	3,979	2,176	5,528	1,228	40,033	11,651	64,619	554,841	195,940
350-608 GSD Space Management	-	-	-	-	-	(19,302)	(2,441)	(14,510)	(43,323)	(62,361)
350-608 GSD Facilities Management	-	-	-	2,553	2,553	95,274	10,098	157,047	392,030	297,934
350-604 GSD Purchasing	-	5	920	1,418	740	3,993	1,326	8,316	12,134	5,648
378 Personnel Board	-	-	564	2,531	(275)	22,160	2,086	54,605	363,588	92,921
369 Commission on Public Records	-	3,822	-	-	-	40	20	9,893	(57,834)	887
305 Attorney General CS	-	-	-	25,721	(16,386)	31,688	27,976	-	-	(1,542)
394 State Treasurer	705	2,282	1,011	1,940	683	6,640	1,834	13,426	202,431	69,683
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,869	\$ 9,876	\$ 4,000	\$ 39,456	\$ (12,570)	\$ 331,287	\$ 171,438	\$ 269,778	\$ 2,642,249	\$ 703,078

STATE OF NEW MEXICO
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 SUMMARY OF FIXED COSTS

Department / Budget Account	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Development al Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission
Building Depreciation	\$ 171,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,513,264	\$ 308,549	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	178,036	(1,296,155)	-	-
341-541 DFA - Policy & Budget	1,063	-	3,805	165	566	3,899	47,217	15,196	523	-
341-542 DFA - Program Support	(3,812)	-	(2,761)	(212)	(15,823)	(8,177)	(91,004)	(15,179)	(637)	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	25,125	432	150,583	3,972	29,480	55,292	742,901	120,338	3,689	442
350-608 GSD Space Management	(18,261)	-	-	-	-	-	(494,645)	(27,307)	-	-
350-608 GSD Facilities Management	95,969	-	45,958	2,553	2,553	-	2,323,986	225,306	-	-
350-604 GSD Purchasing	3,037	-	9,791	637	2,225	5,571	65,667	11,302	211	-
378 Personnel Board	24,581	-	52,403	2,832	2,765	49,516	671,935	113,333	549	(132)
369 Commission on Public Records	13,863	30,659	10,672	-	298	-	131,786	65,530	-	328
305 Attorney General CS	-	-	-	(18,702)	(14,051)	-	(14,967)	(46,154)	-	(14,051)
394 State Treasurer	4,490	-	10,453	820	4,740	15,772	115,806	26,046	353	115
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 318,038	\$ 31,091	\$ 280,904	\$ (7,934)	\$ 12,752	\$ 121,873	\$ 11,189,983	\$ (499,195)	\$ 4,687	\$ (13,299)

STATE OF NEW MEXICO
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SUMMARY OF FIXED COSTS

Department / Budget Account	670 Veterans Services	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt	805 Dept of Transportation
Building Depreciation	\$ 16,052	\$ 2,024,945	\$ -	\$ -	\$ -	\$ 6,209,321	\$ -	\$ 3,368,740	\$ 76,189	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	20,588	(3,389)	(204,317)	-	-	-	-	(31,474)	(3,389)	(1,941,916)
341-541 DFA - Policy & Budget	519	42,988	2,538	37	1	26,871	1,516	13,918	10,606	110,703
341-542 DFA - Program Support	(2,974)	(70,933)	(5,520)	(530)	(212)	(7,852)	(955)	(6,366)	(2,864)	(1,905)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	17,982	450,310	36,712	3,112	339	289,828	14,997	233,555	20,025	365,793
350-608 GSD Space Management	(4,646)	(125,847)	-	-	-	(930,840)	-	(146,196)	(14,733)	-
350-608 GSD Facilities Management	51,094	520,083	-	-	-	3,835,471	2,553	726,426	66,056	12,766
350-604 GSD Purchasing	2,236	25,379	9,739	262	21	30,534	1,521	69,398	3,310	117,668
378 Personnel Board	10,159	426,994	21,019	1,114	(132)	425,272	3,421	256,514	6,459	439,436
369 Commission on Public Records	862	88,292	19,875	11,551	308	153,254	9,352	2,128	-	12,280
305 Attorney General CS	(41,068)	-	-	(16,386)	-	-	(16,386)	2,581	-	-
394 State Treasurer	3,432	113,329	10,786	1,165	62	39,056	9,527	50,349	6,537	79,913
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 74,235	\$ 3,492,152	\$ (109,168)	\$ 325	\$ 385	\$10,070,914	\$ 25,546	\$ 4,539,572	\$ 168,195	\$ (805,262)

STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS

Department / Budget Account	924 Public Education Department	925 Other Education	930 Regional Educational Cooperatives	940 Public School Facilities Authority	949 Education Trust Board	950 Higher Education Other	952 University of New Mexico	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University
Building Depreciation	\$ 209,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,185,457	\$ 432,219	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(6,958,418)	-	-	(1,270,633)	-	2,157,385	4,429,238	3,131,877	974,680	869,689
341-541 DFA - Policy & Budget	451,429	(4,867)	-	524	(70,217)	-	153,506	48,554	6,950	5,133
341-542 DFA - Program Support	(15,600)	-	-	(17,045)	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	124,680	-	-	16,516	2,988	-	-	-	-	-
350-608 GSD Space Management	(24,702)	-	-	-	-	-	(24,886)	(9,074)	-	-
350-608 GSD Facilities Management	106,767	-	-	2,553	-	-	102,951	37,531	-	-
350-604 GSD Purchasing	24,017	-	-	4,826	-	-	-	-	-	-
378 Personnel Board	50,990	-	-	11,650	499	-	-	-	-	-
369 Commission on Public Records	31,782	-	-	1,389	-	-	-	(1,604)	-	-
305 Attorney General CS	33,052	-	-	-	-	-	-	-	-	-
394 State Treasurer	56,048	-	-	6,352	-	-	-	-	-	-
950 Higher Education Department	-	-	-	-	-	-	2,846,385	959,223	130,728	100,036
Total	\$ (5,910,869)	\$ (4,867)	\$ -	\$ (1,243,867)	\$ (66,729)	\$ 2,157,385	\$ 8,692,650	\$ 4,598,725	\$ 1,112,359	\$ 974,858

**STATE OF NEW MEXICO
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SUMMARY OF FIXED COSTS**

Department / Budget Account	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College	972 Mesalands Community College	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,919,290	1,642,818	447,971	565	1,182	605	78	541	796	189
341-541 DFA - Policy & Budget	13,481	13,484	1,801	6,178	13,782	2,183	915	3,104	8,051	2,390
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	-
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-	-	-
950 Higher Education Department	261,474	263,310	36,136	123,048	281,903	41,985	17,784	61,110	156,153	46,252
Total	\$ 2,194,245	\$ 1,919,612	\$ 485,908	\$ 129,791	\$ 296,868	\$ 44,774	\$ 18,777	\$ 64,755	\$ 165,000	\$ 48,831

STATE OF NEW MEXICO
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SUMMARY OF FIXED COSTS

Department / Budget Account	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 365,713	\$ 26,681,542
Equipment Depreciation	-	-	-	-	-	-
Interest Expense	582,613	(60,937)	1,320,025	-	(284,334)	4,962,057
341-541 DFA - Policy & Budget	3,609	4,169	4,226	(280,460)	524,381	2,339,866
341-542 DFA - Program Support	-	-	-	-	(1,062)	(302,182)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	(186,808)
341-544 DFA - Financial Control	-	-	-	-	491,240	6,990,207
350-608 GSD Space Management	-	-	-	-	(61,174)	(2,339,630)
350-608 GSD Facilities Management	-	-	-	-	379,142	10,698,755
350-604 GSD Purchasing	-	-	-	-	49,203	807,731
378 Personnel Board	-	-	-	-	-	4,881,694
369 Commission on Public Records	-	536	1,410	-	223,468	2,633,638
305 Attorney General CS	-	31,510	25,721	-	(53,357)	6,786,483
394 State Treasurer	-	-	-	-	-	2,872,406
950 Higher Education Department	70,219	-	-	-	-	5,395,745
Total	\$ 656,441	\$ (24,722)	\$ 1,351,382	\$ (280,460)	\$ 1,633,220	\$ 72,221,505