



September 24, 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, 2019. 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, 2019 are based on actual costs for the fiscal year ended June 30, 2017. The Fixed costs for fiscal year ended June 30, 2017 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
08:16:46 -05'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosure

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 1856000565A1

DATE: September 24, 2024

STATE/LOCALITY:

State of New Mexico
Santa Fe, NM 87501

FILING REF: The preceding agreement was dated:
August 28, 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, 2019 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: September 24, 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: September 24, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF NEW MEXICO

(STATE/LOCALITY)



(SIGNATURE)



(NAME)



(TITLE)



(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Darryl W. Mayes – Digitally signed by Darryl W. Mayes-S

S

Date: 2024.12.13 08:15:07 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

September 24, 2024

(DATE)

HHS Representative: Ashley Morris

Telephone: 212-264-2069

**STATE OF NEW MEXICO
FY 2019 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	452	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	228	164	43	42	49	154	-	64	89	32
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,515	5,929	1,749	2,199	2,726	10,147	7,575	3,041	6,873	2,727
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	105	464	21	33	209	156	-	523	224	778
378 Personnel Board	6,986	5,031	1,327	2,039	2,303	8,647	(6,519)	1,456	733	1,052
369 Commission on Public Records	29,500	5,166	-	-	65	112	220	-	-	1,042
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	2,930	1,096	159	385	582	1,706	4,720	982	726	610
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 51,715	\$ 17,849	\$ 3,299	\$ 4,698	\$ 5,935	\$ 20,922	\$ 5,997	\$ 6,066	\$ 8,645	\$ 6,241

**STATE OF NEW MEXICO
FY 2019 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 Crt 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	20,717	-	33,008	44,692	376	25,858	(0)	-	(257)	2,535
341-541 DFA - Policy & Budget	232	153	3,407	42	360	1,130	309	111	301	143
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,562	5,863	175,870	4,356	14,398	47,060	15,858	7,358	14,845	8,516
350-608 GSD Facilities Management	-	-	2,136	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,026	221	25,609	159	709	2,745	921	987	7,495	1,642
378 Personnel Board	9,154	5,254	70,858	2,322	13,257	52,193	13,483	4,796	13,444	5,393
369 Commission on Public Records	4,795	7,501	3,394	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,267	459	35,907	301	1,585	3,128	1,704	971	2,609	1,769
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 47,754	\$ 19,453	\$ 350,189	\$ 51,872	\$ 30,684	\$ 132,114	\$ 32,275	\$ 14,223	\$ 38,437	\$ 19,999

**STATE OF NEW MEXICO
FY 2019 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	217	2,017	(0)	-	4,142	-	160	5,982	2,238	-
341-541 DFA - Policy & Budget	119	142	170	43	322	161	364	1,148	249	851
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	6,826	12,268	13,783	2,405	14,429	8,513	16,304	48,539	12,609	32,615
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,271	900	577	446	1,310	1,962	2,961	1,510	514	2,710
378 Personnel Board	4,433	6,019	8,172	1,640	13,124	6,255	14,215	48,498	13,365	40,574
369 Commission on Public Records	-	-	-	-	-	-	-	24,628	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,544	1,396	1,200	532	2,421	1,206	3,302	3,545	831	1,650
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 14,410	\$ 22,743	\$ 23,901	\$ 5,066	\$ 35,749	\$ 18,096	\$ 37,305	\$ 133,849	\$ 29,806	\$ 78,399

**STATE OF NEW MEXICO
FY 2019 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	-	-	-	-	-	-	-	293	-	-
341-541 DFA - Policy & Budget	221	126	223	135	100	107	128	53	180	168
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,233	5,958	10,403	10,419	6,577	6,115	13,381	4,089	8,263	8,650
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	885	490	21	4,842	2,001	697	661	969	1,471	733
378 Personnel Board	10,406	6,423	11,614	5,947	5,013	5,254	5,533	1,935	8,468	7,946
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,008	916	986	890	943	941	922	541	915	1,503
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 22,754	\$ 13,915	\$ 23,246	\$ 22,233	\$ 14,633	\$ 13,114	\$ 20,624	\$ 7,880	\$ 19,298	\$ 18,999

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	263 Judicial District Attorney 13th	264 Administrative 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 Administrative Hearings Office	341-541 DFA Finance Board	341-543 DFA Comm Devel Other
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,694,498	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(114)	-	-	-	-	19,033	-	-	-	-
341-541 DFA - Policy & Budget	239	103	122	-	149	5,266	3,120	110	295,639	246
341-542 DFA - Program Support	-	-	-	-	(4,432)	(8,864)	(5,171)	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	3,412,585
341-544 DFA - Financial Control	11,393	8,816	8,912	-	4,859	527,168	17,407	1,413	-	-
350-608 GSD Facilities Management	-	-	-	-	7,208	416,531	(1,335)	-	-	-
350-604 GSD Purchasing	1,914	6,621	299	-	153	5,601	700	-	-	-
378 Personnel Board	10,954	2,506	5,033	(2,788)	(9,754)	207,147	4,719	2,436	-	-
369 Commission on Public Records	-	35,380	-	-	3,368	144,412	693	-	298	-
305 Attorney General CS	-	-	-	4,506,841	-	-	(16,917)	-	-	-
394 State Treasurer	1,305	3,244	700	-	666	162,771	1,510	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 25,691	\$ 56,671	\$ 15,067	\$ 4,504,053	\$ 2,216	\$ 3,173,562	\$ 4,727	\$ 3,959	\$ 295,938	\$ 3,412,831

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool	350-609 GSD Surplus Property	352 Education Retirement Brd
Building Depreciation	\$ -	\$ -	\$ -	\$ 35,398	\$ 82,300	\$ 34,400	\$ -	\$ 74,381	\$ 71,403	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	14,913	21,974	17,921	120	42	14,833	7	305	41	1,372
341-542 DFA - Program Support	-	(2,216)	(1,477)	(4,432)	-	(2,955)	-	(739)	-	(2,955)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	3,678	15,033	9,627	2,444	385,551	1,863	11,878	1,319	33,160
350-608 GSD Facilities Management	-	-	4,539	24,148	50,619	22,133	(1,335)	30,584	54,348	5,874
350-604 GSD Purchasing	-	416	449	57	24	7,683	9	102	-	1,023
378 Personnel Board	-	1,833	3,834	6,665	1,482	8,003	996	4,744	1,437	10,865
369 Commission on Public Records	(1,463)	(25,787)	2,797	16,776	-	-	-	-	-	17,497
305 Attorney General CS	-	-	-	-	-	-	-	-	-	46,475
394 State Treasurer	-	954	5,926	186	102	22,613	84	593	36	5,288
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ 13,450</u>	<u>\$ 852</u>	<u>\$ 49,022</u>	<u>\$ 88,545</u>	<u>\$ 137,012</u>	<u>\$ 492,262</u>	<u>\$ 1,625</u>	<u>\$ 121,849</u>	<u>\$ 128,585</u>	<u>\$ 118,599</u>

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	378 Personnel Other	379 Public Employees Labor Relations Board
Building Depreciation	\$ -	\$ -	\$ 95,974	\$ -	\$ 409,105	\$ -	\$ -	\$ 7,078	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	444,809	-	-	131,062	-	-
341-541 DFA - Policy & Budget	30	2,378	114	19	5,882	1,846	-	448	-	8
341-542 DFA - Program Support	-	-	168,872	34,395	(2,216)	(4,432)	-	(3,693)	-	(1,477)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	895	68,208	4,610	2,004	55,841	60,505	-	12,957	-	760
350-608 GSD Facilities Management	-	-	-	-	225,639	2,937	-	7,822	-	2,937
350-604 GSD Purchasing	48	9,424	335	218	2,204	834	-	99	-	1,229
378 Personnel Board	-	96,688	3,290	712	34,750	14,209	-	6,718	441,369	333
369 Commission on Public Records	-	37,446	2,337	-	187	4,345	797,501	27,966	-	-
305 Attorney General CS	-	-	(67,527)	-	-	26,183	-	119,589	-	46,475
394 State Treasurer	67	9,923	614	256	5,842	2,425	-	2,613	-	153
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,040	\$ 224,066	\$ 208,620	\$ 37,604	\$ 1,182,044	\$ 108,852	\$ 797,501	\$ 312,657	\$ 441,369	\$ 50,419

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	440 Superintendent of Insurance	446 Brd of Medical Examiners
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 49,182	\$ 95,762	\$ 1,094,037	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	17,891	(0)	(170,598)	-	1,205	-	-
341-541 DFA - Policy & Budget	-	20	-	(121)	857	(253)	4,100	2,454	2,800	250
341-542 DFA - Program Support	-	(739)	-	(1,477)	(5,171)	(5,171)	(5,171)	(9,603)	(3,693)	(1,477)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	1,777	66	2,769	20,444	17,705	59,300	43,846	21,024	5,871
350-608 GSD Facilities Management	-	(1,335)	-	-	63,742	68,264	193,979	80,871	46,787	2,937
350-604 GSD Purchasing	-	287	-	135	1,857	2,102	3,161	5,027	-	281
378 Personnel Board	-	703	-	666	4,551	6,637	54,235	24,095	19,995	3,016
369 Commission on Public Records	-	15,680	-	-	-	6,911	269,672	69,464	4,386	6,852
305 Attorney General CS	-	(13,334)	-	56,259	-	-	269,669	-	(18,158)	-
394 State Treasurer	671,967	259	-	513	6,176	2,402	7,573	7,253	-	599
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 671,967	\$ 3,319	\$ 66	\$ 76,634	\$ 141,639	\$ 23,761	\$ 1,950,555	\$ 224,612	\$ 73,140	\$ 18,329

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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 & Toltec Railroad Comm	491 Military Base Planning	495 Spaceport Authority	505 Dept of Cultural Affairs
Building Depreciation	\$ -	\$ -	\$ -	\$ 6,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,903
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	177,502	-	-	-	-	94,142	11,787	880,340	208,366
341-541 DFA - Policy & Budget	100	517	583	38	278	17	-	6	58	1,069
341-542 DFA - Program Support	(739)	(3,693)	(739)	(2,216)	(5,171)	(739)	-	(739)	(2,216)	(12,557)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	5,592	3,506	4,575	8,234	7,722	1,764	-	1,686	5,586	84,371
350-608 GSD Facilities Management	2,937	-	-	8,646	2,136	2,937	-	-	(1,335)	59,258
350-604 GSD Purchasing	481	-	287	819	341	197	-	45	404	8,299
378 Personnel Board	4,196	5,566	1,436	6,424	2,547	500	-	(100)	3,052	91,811
369 Commission on Public Records	22,433	-	(5,270)	196	32,647	75	-	1,865	1,865	14,230
305 Attorney General CS	69,594	(18,406)	16,910	-	336,378	-	(13,334)	41,464	-	162,896
394 State Treasurer	836	-	668	1,103	959	483	-	149	972	18,150
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ 105,431</u>	<u>\$ 164,991</u>	<u>\$ 18,451</u>	<u>\$ 29,684</u>	<u>\$ 377,838</u>	<u>\$ 5,234</u>	<u>\$ 80,808</u>	<u>\$ 56,163</u>	<u>\$ 888,727</u>	<u>\$ 678,794</u>

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	569 Organic Commodity Commission	601 Commission on Women
Building Depreciation	\$ -	\$ -	\$ 241,022	\$ -	\$ -	\$ -	\$ 315,608	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	10,287	254,207	-	-	-	365,680	66,795	-	-
341-541 DFA - Policy & Budget	561	2,223	3,775	261	1	1,052	4,173	-	-	-
341-542 DFA - Program Support	(1,477)	(2,216)	(3,693)	-	-	(9,603)	(5,171)	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	19,309	90,464	141,327	(2,922)	418	40,890	50,141	-	929	3,178
350-608 GSD Facilities Management	2,937	11,747	201,837	-	-	-	156,552	-	-	-
350-604 GSD Purchasing	1,205	40,170	13,667	383	6	2,067	4,292	-	-	3
378 Personnel Board	11,410	49,194	101,706	356	-	24,949	42,624	-	-	-
369 Commission on Public Records	11,098	23,613	473	704	-	11,849	28,154	-	-	3,590
305 Attorney General CS	-	18,400	(61,303)	-	-	-	(13,334)	-	-	-
394 State Treasurer	3,737	18,777	22,871	467	4	4,874	6,175	-	470	1,521
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 48,779	\$ 262,659	\$ 915,889	\$ (752)	\$ 429	\$ 76,077	\$ 954,893	\$ 66,795	\$ 1,400	\$ 8,292

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	632 Workers Compensation Admin
Building Depreciation	\$ -	\$ -	\$ -	\$ 126,966	\$ 16,596	\$ 441,699	\$ 498,326	\$ 235,858	\$ 283,491
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	560,449	171,603	-	-	-
341-541 DFA - Policy & Budget	28	472	12	(39)	113	2,548	369,269	3,863	1,889
341-542 DFA - Program Support	(739)	(739)	-	(1,477)	(2,216)	(2,955)	(8,125)	(4,432)	(7,387)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,827	5,200	973	34,882	9,320	52,470	494,633	168,179	24,731
350-608 GSD Facilities Management	2,937	5,874	2,937	113,649	13,175	160,544	351,474	361,515	111,914
350-604 GSD Purchasing	535	825	431	2,324	772	4,839	7,061	3,287	1,767
378 Personnel Board	632	2,271	233	18,321	1,370	45,658	376,909	99,810	25,588
369 Commission on Public Records	-	-	-	37	19	(15,974)	124,490	11,604	13,912
305 Attorney General CS	-	26,183	-	(13,334)	-	-	-	(101,067)	-
394 State Treasurer	674	1,294	455	4,427	1,223	8,952	134,970	46,461	2,994
950 Higher Education Department	-	-	-	-	-	-	-	-	-
Total	\$ 5,894	\$ 41,380	\$ 5,040	\$ 285,756	\$ 600,821	\$ 869,384	\$ 2,349,007	\$ 825,077	\$ 458,899

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	8,326,486	401,032	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	30,730	1,409,964	-	-
341-541 DFA - Policy & Budget	-	2,418	82	325	2,760	35,921	13,339	80	-
341-542 DFA - Program Support	-	-	(739)	(739)	(739)	(7,387)	(5,171)	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	345	133,778	3,283	17,835	46,205	609,126	106,141	3,070	392
350-608 GSD Facilities Management	-	54,466	2,937	2,937	-	2,839,501	224,015	-	-
350-604 GSD Purchasing	-	5,697	371	1,295	3,242	38,211	6,576	123	-
378 Personnel Board	-	60,841	1,942	3,013	49,437	700,810	117,997	535	-
369 Commission on Public Records	28,751	10,059	-	280	-	110,403	74,805	-	308
305 Attorney General CS	-	-	43,869	19,833	-	-	(13,334)	-	-
394 State Treasurer	-	6,970	547	3,160	10,516	77,213	17,366	235	77
950 Higher Education Department	-	-	-	-	-	-	-	-	-
Total	\$ 29,096	\$ 274,229	\$ 52,292	\$ 47,939	\$ 111,422	\$ 12,761,015	\$ 2,352,730	\$ 4,043	\$ 776

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
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
Building Depreciation	\$ 16,720	\$ 2,112,846	\$ -	\$ -	\$ -	\$ 7,708,876	\$ -	\$ 2,847,398	\$ 77,583
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	5,354	8,659	114,950	-	-	26,469	-	(1,884)	17,367
341-541 DFA - Policy & Budget	297	27,725	1,362	20	0	15,895	1,093	7,826	(9,990)
341-542 DFA - Program Support	(1,477)	(8,125)	(2,216)	(739)	-	(4,432)	(739)	(2,955)	(2,216)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,333	350,396	34,449	2,484	530	304,751	12,728	209,958	17,843
350-608 GSD Facilities Management	35,329	723,995	-	-	-	5,033,006	2,937	849,986	86,732
350-604 GSD Purchasing	1,301	14,768	5,667	153	12	17,767	885	40,383	1,926
378 Personnel Board	7,734	462,712	21,771	856	(27)	481,844	3,545	193,605	9,208
369 Commission on Public Records	473	71,974	13,767	10,757	289	147,239	7,225	37,828	-
305 Attorney General CS	(18,406)	-	-	28,380	-	(15,486)	23,308	64,521	-
394 State Treasurer	2,288	75,562	7,192	776	41	26,040	6,352	33,570	4,358
950 Higher Education Department	-	-	-	-	-	-	-	-	-
Total	<u>\$ 59,945</u>	<u>\$ 3,840,512</u>	<u>\$ 196,942</u>	<u>\$ 42,687</u>	<u>\$ 846</u>	<u>\$ 13,741,969</u>	<u>\$ 57,334</u>	<u>\$ 4,280,236</u>	<u>\$ 202,811</u>

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	805 Dept of Transportation	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
Building Depreciation	\$ -	\$ 224,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,807,064	\$ 658,857
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	4,150,922	2,914,300	-	-	816,030	-	686,262	685,386	520,695
341-541 DFA - Policy & Budget	68,023	122,850	-	-	281	217	-	67,489	25,380
341-542 DFA - Program Support	(4,432)	(10,341)	-	-	(37,672)	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	373,664	113,179	-	-	13,859	4,243	-	-	-
350-608 GSD Facilities Management	12,015	136,026	-	-	2,937	-	-	134,324	48,972
350-604 GSD Purchasing	68,471	13,975	-	-	2,808	-	-	-	-
378 Personnel Board	461,711	48,714	-	-	8,183	333	-	-	-
369 Commission on Public Records	21,010	54,839	-	-	1,408	-	-	-	7,129
305 Attorney General CS	-	41,274	-	-	-	-	-	-	-
394 State Treasurer	53,281	37,370	-	-	4,235	-	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	1,285,017	490,994
Total	\$ 5,204,666	\$ 3,696,565	\$ -	\$ -	\$ 812,070	\$ 4,793	\$ 686,262	\$ 3,979,280	\$ 1,752,026

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	956 New Mexico Highlands University	958 Western New Mexico University	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
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	157,300	110,412	260,971	315,679	75,701	15	81	34	13
341-541 DFA - Policy & Budget	3,568	2,499	9,743	7,343	1,063	(45,989)	8,213	1,352	633
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-
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	66,675	47,924	178,064	141,028	20,457	(710,980)	159,568	25,155	11,660
Total	\$ 227,543	\$ 160,834	\$ 448,777	\$ 464,049	\$ 97,222	\$ (756,954)	\$ 167,861	\$ 26,541	\$ 12,307

**STATE OF NEW MEXICO
FY 2019 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	999 Other	Total
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	697,649	\$ 30,831,318
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	92	111	31	49,650	(20,781)	(195,831)	788,723	16,314,283
341-541 DFA - Policy & Budget	2,049	4,235	1,708	2,720	1,634	1,617	313,168	1,501,234
341-542 DFA - Program Support	-	-	-	-	-	-	-	(43,447)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	3,412,585
341-544 DFA - Financial Control	-	-	-	-	-	-	434,951	6,097,181
350-608 GSD Facilities Management	-	-	-	-	-	-	385,336	13,457,149
350-604 GSD Purchasing	-	-	-	-	-	-	44,044	485,431
378 Personnel Board	-	-	-	-	-	-	-	4,961,348
369 Commission on Public Records	-	-	-	-	655	1,324	132,100	2,527,372
305 Attorney General CS	-	-	-	-	(13,334)	206,605	(34,300)	5,739,529
394 State Treasurer	-	-	-	-	-	-	-	1,666,219
950 Higher Education Department	38,254	81,413	31,225	49,504	-	-	-	1,915,955
Total	\$ 40,395	\$ 85,758	\$ 32,964	\$ 101,874	\$ (31,825)	\$ 13,715	\$ 2,761,672	\$ 88,866,157