



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

September 25, 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 ended June 30, 2020. 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 ended June 30, 2020 are based on actual costs for the fiscal year ended June 30, 2018. The Fixed costs for fiscal year ended June 30, 2018 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
09:00:07 -05'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosure

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 1856000565A1

DATE: September 25, 2024

STATE/LOCALITY:

State of New Mexico
Santa Fe, NM 87501

FILING REF: The preceding agreement was dated:
September 24, 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, 2020 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)
 - Enterprise 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 25, 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 25, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF NEW MEXICO

(STATE/LOCALITY)



(SIGNATURE)

MARK MELHOFF

(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 08:59:04 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

September 25, 2024

(DATE)

HHS Representative: Ashley Morris

Telephone: 212-264-2069

**STATE OF NEW MEXICO
FY 2020 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
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	609	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	307	203	55	53	61	199	-	77
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,964	6,216	1,984	2,209	2,427	9,968	10,640	2,723
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	68	301	14	21	136	101	-	339
378 Personnel Board	5,227	3,987	1,171	1,375	1,560	5,308	243	379
369 Commission on Public Records	84,599	14,021	-	-	169	192	245	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	5,841	2,184	316	766	1,161	3,400	9,409	1,957
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 108,613	\$ 26,912	\$ 3,539	\$ 4,425	\$ 5,514	\$ 19,168	\$ 20,537	\$ 5,476

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	208 NM Compilation Commission	210 Judicial Standards Commission	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
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	42,774	-	167,259	85,113	3,322	50,277
341-541 DFA - Policy & Budget	102	41	294	176	3,619	57	425	1,457
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	7,476	2,842	9,981	5,370	181,385	4,479	14,286	45,402
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	145	504	665	143	16,603	103	460	1,780
378 Personnel Board	527	759	5,964	3,202	45,244	1,635	9,437	37,508
369 Commission on Public Records	-	(787)	(5,339)	4,579	(485)	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	1,447	1,217	2,526	915	71,568	599	3,159	6,235
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 9,697	\$ 4,576	\$ 56,865	\$ 14,386	\$ 485,192	\$ 91,986	\$ 31,087	\$ 142,658

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	233 Judicial District Court 3rd	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	0	-	(163)	3,738	428	2,974	0	-
341-541 DFA - Policy & Budget	390	131	385	171	145	169	209	51
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	15,917	7,387	13,870	8,803	7,085	12,666	13,653	2,439
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	597	640	4,859	1,064	824	584	374	289
378 Personnel Board	10,002	3,135	8,185	3,798	3,437	3,975	5,326	1,153
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	3,397	1,935	5,201	3,527	3,077	2,783	2,392	1,060
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 30,302	\$ 13,227	\$ 32,337	\$ 21,101	\$ 14,996	\$ 23,150	\$ 21,954	\$ 4,992

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	244 Bernalillo							
	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	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	6,258	-	225	24,220	2,582	-	-	-
341-541 DFA - Policy & Budget	392	187	453	1,337	312	1,065	301	154
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	12,859	8,639	14,998	44,168	11,357	26,943	9,149	5,226
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	849	1,272	1,920	979	333	1,757	574	318
378 Personnel Board	7,269	4,603	8,112	29,554	8,566	24,877	7,059	3,858
369 Commission on Public Records	-	-	-	37,400	127,993	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	4,825	2,403	6,581	7,065	1,656	3,289	2,009	1,827
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 32,453	\$ 17,104	\$ 32,290	\$ 144,723	\$ 152,799	\$ 57,931	\$ 19,092	\$ 11,383

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	-	-	-	-	-	2,591	-	-
341-541 DFA - Policy & Budget	306	171	132	145	163	77	246	188
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	9,647	10,526	6,241	5,573	14,258	4,288	7,222	7,654
350-608 GSD Facilities Management	-	-	-	-	-	-	-	649
350-604 GSD Purchasing	14	3,139	1,297	452	428	628	954	475
378 Personnel Board	7,723	4,501	2,926	3,224	4,125	1,403	5,031	4,442
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	1,964	1,775	1,879	1,875	1,838	1,079	1,823	2,995
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 19,654	\$ 20,112	\$ 12,475	\$ 11,269	\$ 20,812	\$ 10,066	\$ 15,277	\$ 16,403

STATE OF NEW MEXICO
FY 2020 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
Building Depreciation	-	-	-	-	-	883,482	-	7,822
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	0	-	-	-	-	90,666	-	-
341-541 DFA - Policy & Budget	338	150	116	-	173	4,885	2,780	99
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	9,834	8,929	9,003	-	5,015	545,359	17,436	1,670
350-608 GSD Facilities Management	-	-	-	-	(526)	510,631	2,290	10,048
350-604 GSD Purchasing	1,241	4,293	194	-	99	3,632	454	-
378 Personnel Board	6,143	1,146	3,278	-	3,229	140,264	4,086	1,812
369 Commission on Public Records	-	(32,536)	-	-	5,167	(31,806)	1,662	4,352
305 Attorney General CS	-	-	-	3,493,553	-	-	-	-
394 State Treasurer	2,601	6,466	1,395	-	1,328	324,428	3,010	-
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 20,156	\$ (11,552)	\$ 13,986	\$ 3,493,553	\$ 14,484	\$ 2,471,540	\$ 31,718	\$ 25,803

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	341-541 DFA Finance Board	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	350-605 GSD Printing & Graphics	350-606 GSD Risk Management
Building Depreciation	-	-	-	-	-	4,111	273,127	30,931
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	23,274	-	-	-	-	-	-
341-541 DFA - Policy & Budget	176,812	1,628	4,469	21,292	21,155	146	95	26,667
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	7,838,635	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	3,999	17,935	43,466	2,483	395,008
350-608 GSD Facilities Management	4,209	-	-	-	4,054	4,065	79,312	25,870
350-604 GSD Purchasing	-	-	-	270	291	37	16	4,981
378 Personnel Board	-	-	-	924	2,856	5,850	1,319	5,272
369 Commission on Public Records	(276)	-	725	(1,225)	725	17,657	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	1,901	11,812	371	203	45,072
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 180,745	\$ 7,863,537	\$ 5,195	\$ 27,160	\$ 58,827	\$ 75,704	\$ 356,554	\$ 533,800

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS

Department / Budget Account	350-609 GSD Aviation	350-609 GSD Motor Pool	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	355 Public Defender	356 Governor	360 Lieutenant Governor
Building Depreciation	-	77,275	194,678	-	-	-	85,210	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	30	609	47	1,623	47	2,727	151	25
341-542 DFA - Program Support	-	-	-	-	-	-	162,915	31,040
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,716	12,007	1,202	34,605	896	65,631	4,949	1,998
350-608 GSD Facilities Management	(2,553)	27,776	41,353	4,054	-	-	365	-
350-604 GSD Purchasing	6	66	-	663	31	6,109	217	142
378 Personnel Board	425	3,132	1,635	8,950	-	62,869	2,808	641
369 Commission on Public Records	-	-	-	14,540	-	47,526	4,803	377
305 Attorney General CS	-	-	-	22,439	-	-	33,408	-
394 State Treasurer	168	1,181	73	10,540	134	19,777	1,224	510
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ (208)	\$ 122,046	\$ 238,987	\$ 97,414	\$ 1,108	\$ 204,640	\$ 296,050	\$ 34,732

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other	379 Public Employees Labor Relations Board	394 State Treasurer Other	404 Brd of Examiners - Architects
Building Depreciation	2,423	-	-	5,900	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,014,101	-	-	827,328	-	-	-	-
341-541 DFA - Policy & Budget	4,410	1,157	-	827	-	10	-	(4)
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	54,486	59,895	-	13,457	-	491	-	1,897
350-608 GSD Facilities Management	(144,904)	2,027	-	7,931	-	2,027	-	-
350-604 GSD Purchasing	1,429	541	-	64	-	797	-	186
378 Personnel Board	21,478	9,974	-	8,092	316,372	232	-	752
369 Commission on Public Records	648	32,552	684,616	32,436	-	-	-	7,672
305 Attorney General CS	-	21,900	-	66,259	-	22,439	-	31,050
394 State Treasurer	11,645	4,833	-	5,208	-	305	570,372	517
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 965,715	\$ 132,877	\$ 684,616	\$ 967,502	\$ 316,372	\$ 26,301	\$ 570,372	\$ 42,070

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	-	-	(664)	2,011	471,280	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	36,502	0	778,224	-	1,624	-	-
341-541 DFA - Policy & Budget	-	(49)	863	1,303	1,773	16,515	2,170	26
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	72	3,048	23,079	14,832	55,895	41,125	15,523	5,884
350-608 GSD Facilities Management	-	-	143,686	7,300	134,050	95,845	55,651	(2,553)
350-604 GSD Purchasing	-	87	1,204	1,363	2,049	3,259	-	182
378 Personnel Board	-	463	6,027	5,003	38,551	20,731	11,097	1,581
369 Commission on Public Records	-	-	-	1,837	174,263	20,820	83,792	20,084
305 Attorney General CS	-	31,975	-	-	358,142	-	22,614	-
394 State Treasurer	-	1,023	12,311	4,788	15,093	14,457	-	1,194
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 72	\$ 73,050	\$ 186,505	\$ 816,660	\$ 1,251,098	\$ 214,375	\$ 190,846	\$ 26,398

**STATE OF NEW MEXICO
FY 2020 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
Building Depreciation	-	-	-	(6,984)	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	284,286	-	-	-	-	198,591	16,615
341-541 DFA - Policy & Budget	126	768	40	220	202	19	-	15
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	5,987	2,614	4,456	8,907	5,615	1,580	-	1,230
350-608 GSD Facilities Management	2,027	-	-	(4,235)	2,290	2,027	-	-
350-604 GSD Purchasing	312	-	186	531	221	128	-	29
378 Personnel Board	3,063	7,687	1,150	4,351	2,177	386	-	(132)
369 Commission on Public Records	23,537	-	10,842	(16,996)	(4,539)	17,139	-	725
305 Attorney General CS	31,975	(18,144)	10,944	-	20,671	25,926	1,522	-
394 State Treasurer	1,667	-	1,332	2,199	1,912	964	-	298
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 68,694	\$ 277,212	\$ 28,951	\$ (12,007)	\$ 28,548	\$ 48,168	\$ 200,113	\$ 18,779

**STATE OF NEW MEXICO
FY 2020 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
Building Depreciation	-	50,981	-	-	108,825	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,625,373	1,045,823	-	60,972	467,516	-	-	-
341-541 DFA - Policy & Budget	231	1,609	319	2,414	4,699	278	(2)	1,215
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	4,049	84,220	20,145	85,551	153,375	2,300	370	38,830
350-608 GSD Facilities Management	-	71,071	2,027	8,107	98,607	2,290	-	-
350-604 GSD Purchasing	262	5,380	781	26,043	8,861	248	4	1,340
378 Personnel Board	1,655	79,736	9,450	30,562	100,194	269	38	15,629
369 Commission on Public Records	-	47,136	20,643	52,534	67,731	905	-	(11,440)
305 Attorney General CS	-	167,476	-	10,944	80,401	-	-	-
394 State Treasurer	1,938	36,176	7,448	37,426	45,585	930	7	9,714
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 1,633,509	\$ 1,589,610	\$ 60,812	\$ 314,553	\$ 1,135,795	\$ 7,221	\$ 418	\$ 55,288

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	550 Office of State Engineer/ISC	551 Interstate Stream Commission	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
Building Depreciation	285,422	-	-	-	-	-	-	66,282
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,536,226	884,302	-	-	-	-	-	-
341-541 DFA - Policy & Budget	3,221	-	-	-	33	454	5	693
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	41,268	-	1,025	3,505	2,874	4,826	1,186	33,581
350-608 GSD Facilities Management	275,148	-	-	-	2,290	6,607	2,027	109,779
350-604 GSD Purchasing	2,782	-	-	2	347	535	279	1,507
378 Personnel Board	28,877	-	227	744	1,513	1,628	506	13,296
369 Commission on Public Records	2,982	-	-	(1,225)	-	-	-	(35)
305 Attorney General CS	-	-	-	-	-	20,671	-	1,433
394 State Treasurer	12,307	-	938	3,032	1,343	2,578	908	8,825
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 2,188,234	\$ 884,302	\$ 2,189	\$ 6,059	\$ 8,401	\$ 37,299	\$ 4,912	\$ 235,360

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	609 Indian Affairs	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission
Building Depreciation	6,253	400,096	(89,972)	253,578	238,764	-	78,911	21,287
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,611,725	43,672	-	-	-	-	-	-
341-541 DFA - Policy & Budget	208	2,992	383,645	3,217	620	-	2,981	55
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	7,266	48,785	496,916	176,782	22,088	380	133,932	3,153
350-608 GSD Facilities Management	5,614	213,285	291,461	511,559	251,467	-	232,988	95,157
350-604 GSD Purchasing	500	3,137	4,578	2,131	1,146	-	3,694	240
378 Personnel Board	1,224	26,179	294,872	109,647	16,884	-	41,368	1,310
369 Commission on Public Records	48	12,661	295,083	47,502	(3,156)	7,699	(6,325)	-
305 Attorney General CS	(23,328)	-	-	(6,353)	-	-	-	21,954
394 State Treasurer	2,437	17,843	269,017	92,603	5,967	-	13,892	1,090
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 1,611,949	\$ 768,650	\$ 1,945,599	\$ 1,190,666	\$ 533,781	\$ 8,080	\$ 501,441	\$ 144,247

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS

Department / Budget Account	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission	670 Veterans Services	690 Children, Youth & Families
Building Depreciation	-	-	5,183,589	352,890	-	-	740,423	2,006,414
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	44,594	5,320,034	-	-	62,023	31,766
341-541 DFA - Policy & Budget	364	3,444	27,419	7,103	258	-	2,298	31,478
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	20,590	47,712	511,287	103,962	3,777	432	42,352	337,711
350-608 GSD Facilities Management	2,027	-	4,232,093	279,221	-	-	869,589	2,043,523
350-604 GSD Purchasing	840	2,102	24,773	4,264	79	-	843	9,574
378 Personnel Board	2,846	57,380	405,181	85,573	336	244	61,920	298,317
369 Commission on Public Records	332	-	200,219	88,180	-	798	(749)	116,908
305 Attorney General CS	14,544	-	-	74,465	-	-	-	-
394 State Treasurer	6,299	20,960	153,899	34,614	469	153	4,561	150,607
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 47,840	\$ 131,598	\$ 10,783,054	\$ 6,350,305	\$ 4,919	\$ 1,626	\$ 1,783,261	\$ 5,026,299

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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 Mgmnt	805 Dept of Transportation
Building Depreciation	-	-	-	6,877,863	-	2,471,706	78,577	47,529
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	403,224	-	-	237,683	-	556,529	20,705	8,463,667
341-541 DFA - Policy & Budget	1,323	25	1	20,225	1,726	7,838	7,470	179,125
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	32,076	2,593	689	275,619	13,848	187,859	18,186	338,252
350-608 GSD Facilities Management	-	-	-	7,130,025	2,027	1,438,751	(85,191)	110,535
350-604 GSD Purchasing	3,674	99	8	11,519	574	26,181	1,249	44,391
378 Personnel Board	17,987	618	77	294,979	3,051	123,350	7,632	318,153
369 Commission on Public Records	27,081	35,322	750	327,774	25,472	8,848	-	11,520
305 Attorney General CS	-	12,380	-	-	21,954	31,975	-	-
394 State Treasurer	14,334	1,548	82	51,902	12,660	66,910	8,687	106,198
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 499,700	\$ 52,585	\$ 1,606	\$ 15,227,590	\$ 81,312	\$ 4,919,947	\$ 57,315	\$ 9,619,372

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	924 Public Education Department	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	223,320	23,655	-	-	1,090,183	397,482	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	6,454,704	3,095,551	-	4,513,477	4,844,318	3,546,106	765,684	758,060
341-541 DFA - Policy & Budget	146,047	266	108	-	76,649	29,720	4,394	3,467
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	114,346	11,934	2,302	-	-	-	-	-
350-608 GSD Facilities Management	155,506	17,990	2,290	-	(147,321)	(53,711)	-	-
350-604 GSD Purchasing	9,060	1,821	-	-	-	-	-	-
378 Personnel Board	45,695	4,019	232	-	-	-	-	-
369 Commission on Public Records	85,993	3,455	-	-	-	7,888	-	-
305 Attorney General CS	(23,238)	-	-	-	-	-	-	-
394 State Treasurer	74,485	8,441	-	-	-	-	-	-
950 Higher Education Department	-	-	-	-	1,063,828	410,555	62,240	48,748
Total	\$ 7,285,917	\$ 3,167,131	\$ 4,931	\$ 4,513,477	\$ 6,927,657	\$ 4,338,039	\$ 832,317	\$ 810,275

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
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
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,839,830	2,128,582	260,482	1	2	1	0	1
341-541 DFA - Policy & Budget	9,452	9,031	1,041	2,244	13,511	124	339	2,051
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	133,705	126,761	14,157	28,014	193,973	(259)	4,331	28,654
Total	\$ 1,982,988	\$ 2,264,374	\$ 275,679	\$ 30,258	\$ 207,486	\$ (134)	\$ 4,670	\$ 30,707

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	-	-	-	-	-	281,594	23,226,252
Equipment Depreciation	-	-	-	-	-	-	-
Interest Expense	3	0	581,252	3,598	450,172	3,524,190	58,845,266
341-541 DFA - Policy & Budget	5,156	795	3,088	1,181	732	382,242	1,701,489
341-542 DFA - Program Support	-	-	-	-	-	-	193,955
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	7,838,635
341-544 DFA - Financial Control	-	-	-	-	-	278,777	5,813,840
350-608 GSD Facilities Management	-	-	-	-	-	(383,678)	18,807,922
350-604 GSD Purchasing	-	-	-	-	-	32,678	318,838
378 Personnel Board	-	-	-	-	-	443	3,509,328
369 Commission on Public Records	-	-	-	1,503	1,465	(160,261)	2,698,946
305 Attorney General CS	-	-	-	1,522	52,402	118,809	4,754,684
394 State Treasurer	-	-	-	-	-	-	2,552,075
950 Higher Education Department	72,208	9,960	44,463	-	-	-	2,241,338
Total	\$ 77,367	\$ 10,755	\$ 628,803	\$ 7,805	\$ 504,772	\$ 4,074,793	\$ 132,502,568