



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

September 26, 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, 2021. 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, 2021 are based on actual costs for the fiscal year ended June 30, 2019. The Fixed costs for fiscal year ended June 30, 2019 are considered final.

Please submit all future submissions and supporting documentations to [CAS-NY@psc.hhs.gov](mailto: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](mailto:Ashley.Morris@psc.hhs.gov).

Sincerely,

Darryl W. Digitally signed by  
Darryl W. Mayes -S  
Date: 2024.12.13  
08:07:50 -05'00'  
Mayes -S

Darryl W. Mayes  
Deputy Director  
Cost Allocation Services

Enclosure

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

**EIN #:** 1856000565A1

**DATE:** September 26, 2024

**STATE/LOCALITY:**

State of New Mexico  
Santa Fe, NM 87501

**FILING REF:** The preceding  
agreement was dated:  
September 25, 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, 2021 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 26, 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 26, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF NEW MEXICO  
(STATE/LOCALITY)

  
(SIGNATURE)

Mark McElhoff  
(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 08:05:30 -05'00'

(SIGNATURE)

Darryl W. Mayes  
(NAME)

Deputy Director, Cost Allocation Services  
(TITLE)

September 26, 2024  
(DATE)

HHS Representative: Ashley Morris

Telephone: 212-264-2069

**STATE OF NEW MEXICO  
FY 2021 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	215 Court of Appeals
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(636)	-	-	-	-	-	-	-	-	-	(95,061)
341-541 DFA - Policy & Budget	369	271	73	69	89	263	-	(104)	156	55	409
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,188	5,462	1,718	1,868	1,827	8,662	12,233	2,029	8,231	2,622	8,142
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	107	476	21	34	215	160	-	537	230	798	1,053
378 Personnel Board	6,806	5,844	1,258	1,268	1,144	6,730	0	(1,188)	408	491	7,123
369 Commission on Public Records	56,033	8,559	-	-	103	107	115	-	-	(846)	(2,515)
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	7,727	2,889	418	1,014	1,536	4,498	12,446	2,589	1,914	1,609	3,342
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 81,595</b>	<b>\$ 23,501</b>	<b>\$ 3,489</b>	<b>\$ 4,253</b>	<b>\$ 4,913</b>	<b>\$ 20,419</b>	<b>\$ 24,794</b>	<b>\$ 3,863</b>	<b>\$ 10,940</b>	<b>\$ 4,729</b>	<b>\$ (77,507)</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	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	237 Judicial District Court 7th	238 Judicial District Court 8th
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	133,973	49,346	11,224	28,726	(0)	-	(548)	(855)	(390)	(680)
341-541 DFA - Policy & Budget	576	4,646	(64)	560	2,027	533	177	513	243	186	231
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	6,730	185,574	2,396	12,676	32,204	13,210	7,107	11,552	8,410	6,417	12,394
350-608 GSD Facilities Management	-	(2,136)	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	227	26,279	163	727	2,817	945	1,013	7,691	1,685	1,304	924
378 Personnel Board	9,217	56,065	(2,143)	14,176	45,585	12,191	4,459	10,605	5,259	4,146	4,528
369 Commission on Public Records	923	(1,293)	-	1,130	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,211	94,675	792	4,178	8,248	4,493	2,559	6,880	4,666	4,070	3,681
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 18,884</b>	<b>\$ 497,783</b>	<b>\$ 50,491</b>	<b>\$ 44,672</b>	<b>\$ 119,608</b>	<b>\$ 31,373</b>	<b>\$ 15,315</b>	<b>\$ 36,693</b>	<b>\$ 19,407</b>	<b>\$ 15,733</b>	<b>\$ 21,078</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	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	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(0)	-	(1,841)	-	27	26,131	2,021	4,237	-	-	177
341-541 DFA - Policy & Budget	276	70	501	252	577	1,795	415	1,915	400	227	425
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	13,023	2,192	11,265	8,321	13,680	36,425	8,909	24,756	7,585	3,563	7,430
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	592	457	1,344	2,013	3,038	1,550	528	2,780	908	503	21
378 Personnel Board	6,709	1,270	10,618	7,128	12,597	41,163	11,251	46,625	9,584	4,057	10,157
369 Commission on Public Records	-	-	-	-	-	21,338	90,768	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	3,165	1,403	6,383	3,179	8,706	9,346	2,190	4,351	2,658	2,416	2,599
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 23,764</b>	<b>\$ 5,392</b>	<b>\$ 28,270</b>	<b>\$ 20,893</b>	<b>\$ 38,625</b>	<b>\$ 137,748</b>	<b>\$ 116,083</b>	<b>\$ 84,663</b>	<b>\$ 21,135</b>	<b>\$ 10,766</b>	<b>\$ 20,808</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

<b>Department/Budget Account</b>	<b>256 Judicial District Attorney 6th</b>	<b>257 Judicial District Attorney 7th</b>	<b>258 Judicial District Attorney 8th</b>	<b>259 Judicial District Attorney 9th</b>	<b>260 Judicial District Attorney 10th</b>	<b>261 Judicial District Attorney 11th</b>	<b>262 Judicial District Attorney 12th</b>	<b>263 Judicial District Attorney 13th</b>	<b>264 Administrative Office of the DAs</b>	<b>265 Judicial District Attorney 11th Div II</b>	<b>305 Attorney General</b>
Building Depreciation	-	-	-	-	-	-	62	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	1,595	-	-	(1)	883	-	-
341-541 DFA - Policy & Budget	238	185	203	238	95	330	251	418	196	200	-
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,460	5,940	5,033	14,308	4,163	6,383	6,906	8,539	9,880	9,411	-
350-608 GSD Facilities Management	-	-	-	-	-	-	374	-	-	-	-
350-604 GSD Purchasing	4,968	2,053	715	678	994	1,510	752	1,964	6,794	307	-
378 Personnel Board	5,730	4,539	4,669	5,059	1,647	8,756	6,291	9,376	1,737	5,721	-
369 Commission on Public Records	-	-	-	-	-	-	-	-	(31,853)	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	4,603,700
394 State Treasurer	2,348	2,485	2,480	2,431	1,427	2,412	3,962	3,440	8,554	1,846	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 23,744</b>	<b>\$ 15,203</b>	<b>\$ 13,100</b>	<b>\$ 22,714</b>	<b>\$ 9,922</b>	<b>\$ 19,391</b>	<b>\$ 18,597</b>	<b>\$ 23,735</b>	<b>\$ (3,810)</b>	<b>\$ 17,484</b>	<b>\$ 4,603,700</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Education 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
Building Depreciation	-	1,205,541	-	13,291	-	-	-	-	-	-	9,597
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	51,171	-	-	-	-	171,421	-	-	-	-
341-541 DFA - Policy & Budget	204	5,209	3,250	111	-	76,981	(246)	18,627	25,836	22,417	251
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	3,922,521	-	-	-	-
341-544 DFA - Financial Control	4,013	584,215	18,225	1,492	-	-	-	-	4,250	24,751	43,302
350-608 GSD Facilities Management	3,848	107,047	2,030	10,562	-	2,430	-	-	-	7,908	(9,197)
350-604 GSD Purchasing	157	5,748	718	-	-	-	-	-	427	460	58
378 Personnel Board	2,945	136,491	4,207	2,407	-	-	-	-	701	3,002	33,918
369 Commission on Public Records	3,282	(48,605)	994	924	-	(270)	-	-	2,597	2,183	15,223
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,757	429,177	3,982	-	-	-	-	-	2,515	15,626	491
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 16,206</b>	<b>\$ 2,475,994</b>	<b>\$ 33,405</b>	<b>\$ 28,786</b>	<b>\$ -</b>	<b>\$ 79,141</b>	<b>\$ 4,093,697</b>	<b>\$ 18,627</b>	<b>\$ 36,326</b>	<b>\$ 76,348</b>	<b>\$ 93,643</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	350-604 GSD Purchasing Other	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	354 Sentencing Commission	280 Public Defender	356 Governor	360 Lieutenant Governor
Building Depreciation	-	84,262	94,351	-	104,931	53,799	-	-	-	85,235	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	-	166	31,999	51	433	67	2,109	37	3,660	215	30
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	207,737	43,303
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	2,340	444,817	1,822	13,258	1,208	42,147	1,016	54,789	4,693	2,588
350-608 GSD Facilities Management	-	18,849	31,355	-	26,803	(5,051)	(212)	-	-	211	-
350-604 GSD Purchasing	-	25	7,884	9	104	-	1,050	49	9,670	344	224
378 Personnel Board	-	166	2,711	7	1,112	646	10,785	-	35,841	4,533	1,005
369 Commission on Public Records	-	-	-	-	-	-	(7,110)	-	31,900	8,890	266
305 Attorney General CS	-	-	-	-	-	-	13,476	-	-	33,175	-
394 State Treasurer	-	268	59,624	223	1,563	96	13,943	177	26,163	1,619	674
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 106,075</b>	<b>\$ 672,742</b>	<b>\$ 2,112</b>	<b>\$ 148,204</b>	<b>\$ 50,765</b>	<b>\$ 76,188</b>	<b>\$ 1,279</b>	<b>\$ 162,023</b>	<b>\$ 346,650</b>	<b>\$ 48,090</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

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	416 Sports Authority	417 Border Authority
Building Depreciation	507,556	-	-	14,123	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	741,813	-	-	522,216	-	-	-	-	-	25,498
341-541 DFA - Policy & Budget	4,782	2,095	-	807	-	16	-	24	-	39
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	53,773	66,308	-	15,419	-	1,053	-	2,034	84	1,812
350-608 GSD Facilities Management	228,711	1,924	-	416	-	1,924	-	-	-	-
350-604 GSD Purchasing	2,262	856	-	101	-	1,261	-	295	-	138
378 Personnel Board	18,072	11,648	-	9,526	148,069	289	-	302	-	320
369 Commission on Public Records	409	15,419	576,678	13,822	-	1,660	-	(1,037)	-	-
305 Attorney General CS	-	33,737	-	(70,011)	-	13,476	-	21,640	-	15,581
394 State Treasurer	15,404	6,393	-	6,890	-	404	662,264	684	-	1,353
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,572,782</b>	<b>\$ 138,380</b>	<b>\$ 576,678</b>	<b>\$ 513,308</b>	<b>\$ 148,069</b>	<b>\$ 20,083</b>	<b>\$ 662,264</b>	<b>\$ 23,942</b>	<b>\$ 84</b>	<b>\$ 44,743</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	418 Tourism Department	419 Economic Development	420 Regulation and Licensing	430 Public Regulation Commission	440 Superintendent of Insurance	446 Brd of Medical Examiners	449 Board of Nursing	460 NM State Fair	464 Brd of Licensure - Engineers	465 Gaming Control Brd
Building Depreciation	42,329	8,409	780,821	-	-	-	-	-	-	(6,091)
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(0)	511,385	-	(1,696)	-	-	-	111,038	-	-
341-541 DFA - Policy & Budget	1,191	3,133	939	18,323	3,231	52	145	1,482	(214)	324
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	29,353	20,538	56,405	42,075	8,375	10,578	5,693	3,014	3,986	8,524
350-608 GSD Facilities Management	(30,094)	(35,335)	(20,375)	(94,522)	(42,280)	1,924	1,924	-	-	(4,730)
350-604 GSD Purchasing	1,906	2,157	3,244	5,159	-	288	494	-	295	841
378 Personnel Board	10,116	7,413	45,153	24,859	11,348	2,447	3,482	6,538	800	6,993
369 Commission on Public Records	-	(4,710)	11,866	(3,483)	97,047	16,923	10,796	-	(692)	54
305 Attorney General CS	-	-	718,594	-	-	-	(1,481)	-	25,621	-
394 State Treasurer	16,285	6,334	19,967	19,125	-	1,580	2,205	-	1,762	2,909
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 71,086</b>	<b>\$ 519,324</b>	<b>\$ 1,616,614</b>	<b>\$ 9,840</b>	<b>\$ 77,721</b>	<b>\$ 33,793</b>	<b>\$ 23,258</b>	<b>\$ 122,072</b>	<b>\$ 31,557</b>	<b>\$ 8,823</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	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	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp
Building Depreciation	-	-	-	-	-	106,961	-	-	170,798	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	133,675	(10,424)	706,401	1,056,880	-	(25,992)	174,125	-
341-541 DFA - Policy & Budget	237	32	-	17	839	2,812	262	2,658	3,940	355
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,269	1,597	-	1,119	9,219	85,409	19,104	86,681	146,518	2,547
350-608 GSD Facilities Management	(2,136)	5,984	-	-	2,030	27,155	1,924	(424)	(45,672)	2,030
350-604 GSD Purchasing	350	203	-	46	414	8,516	1,237	41,221	14,025	393
378 Personnel Board	1,900	472	-	265	3,808	91,683	9,720	39,693	119,270	322
369 Commission on Public Records	1,797	48	-	(1,865)	(1,865)	11,482	10,007	10,840	36,978	393
305 Attorney General CS	(154,094)	-	-	(41,464)	-	149,708	-	22,324	131,541	-
394 State Treasurer	2,530	1,275	-	394	2,564	47,857	9,853	49,510	60,303	1,230
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ (139,149)</b>	<b>\$ 9,610</b>	<b>\$ 133,675</b>	<b>\$ (51,911)</b>	<b>\$ 723,411</b>	<b>\$ 1,588,462</b>	<b>\$ 52,106</b>	<b>\$ 226,513</b>	<b>\$ 811,826</b>	<b>\$ 7,270</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

<b>Department/Budget Account</b>	<b>538 Intertribal Ceremonial Office</b>	<b>539 Commission on Public Lands</b>	<b>550 Office of State Engineer/ISC</b>	<b>551 Interstate Stream Commission</b>	<b>569 Organic Commodity Commission</b>	<b>601 Commission on Women</b>	<b>603 Office of African Amer Affairs</b>	<b>604 Comm for Deaf &amp; Hearing Impaired</b>	<b>605 MLK Commission</b>	<b>606 Commission for the Blind</b>	<b>609 Indian Affairs</b>
Building Depreciation	-	-	376,465	-	-	-	-	-	-	78,448	11,351
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	915,945	531,515	-	-	-	-	-	-	1,089,856
341-541 DFA - Policy & Budget	1	1,799	3,647	-	-	-	45	426	24	915	145
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	408	40,835	57,566	-	1,186	4,056	1,592	4,729	1,897	33,815	6,433
350-608 GSD Facilities Management	-	-	18,939	-	-	-	1,924	3,848	1,924	9,958	(3,772)
350-604 GSD Purchasing	6	2,121	4,404	-	-	3	549	847	442	2,385	792
378 Personnel Board	38	22,206	42,255	-	77	295	1,290	1,869	271	16,366	2,358
369 Commission on Public Records	-	39,826	(9,508)	-	-	(1,771)	-	-	-	(34)	29
305 Attorney General CS	-	-	-	-	-	-	-	7,623	-	16,986	-
394 State Treasurer	10	12,850	16,280	-	1,240	4,011	1,777	3,411	1,201	11,674	3,224
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 464</b>	<b>\$ 119,637</b>	<b>\$ 1,425,994</b>	<b>\$ 531,515</b>	<b>\$ 2,503</b>	<b>\$ 6,594</b>	<b>\$ 7,177</b>	<b>\$ 22,752</b>	<b>\$ 5,759</b>	<b>\$ 170,513</b>	<b>\$ 1,110,417</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Develpment	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health
Building Depreciation	477,924	(72,661)	80,933	238,764	-	116,774	11,633	-	-	4,850,543
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(161,898)	-	-	-	-	-	-	-	-	(33)
341-541 DFA - Policy & Budget	4,680	423,470	5,548	117	-	3,293	116	398	3,257	33,734
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	42,298	498,958	179,708	19,505	440	141,075	2,970	49,749	42,323	507,205
350-608 GSD Facilities Management	77,891	56,273	82,537	93,606	-	219,679	11,357	1,924	-	876,695
350-604 GSD Purchasing	4,965	7,246	3,373	1,814	-	5,846	381	1,329	3,327	39,211
378 Personnel Board	36,893	327,962	87,085	19,238	-	34,188	1,849	2,950	65,958	445,661
369 Commission on Public Records	4,265	235,672	20,026	(8,888)	(1,622)	(7,015)	2,490	163	-	128,899
305 Attorney General CS	-	-	19,991	-	-	-	2,551	22,324	-	-
394 State Treasurer	23,604	355,876	122,503	7,894	-	18,377	1,442	8,332	27,728	203,588
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 510,622</b>	<b>\$ 1,832,794</b>	<b>\$ 601,702</b>	<b>\$ 372,049</b>	<b>\$ (1,182)</b>	<b>\$ 532,215</b>	<b>\$ 34,788</b>	<b>\$ 87,169</b>	<b>\$ 142,592</b>	<b>\$ 7,085,503</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission	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
Building Depreciation	356,539	-	-	752,011	2,654,519	-	-	-	6,737,584	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	2,865,287	-	-	37,759	79,358	377,924	-	-	820,668	-
341-541 DFA - Policy & Budget	5,213	(160)	-	2,611	33,206	2,493	30	1	24,212	2,839
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	89,885	2,243	500	36,567	319,314	27,174	2,318	944	212,626	17,485
350-608 GSD Facilities Management	83,567	-	-	104,098	1,009,014	-	-	-	2,377,690	1,924
350-604 GSD Purchasing	6,748	126	-	1,335	15,154	5,816	157	12	18,232	908
378 Personnel Board	97,192	338	243	63,336	330,444	20,499	176	77	305,663	3,126
369 Commission on Public Records	114,805	-	484	(565)	87,482	14,440	29,863	454	219,076	20,619
305 Attorney General CS	48,514	-	-	-	-	-	14,899	-	-	7,623
394 State Treasurer	45,790	620	202	6,034	199,234	18,963	2,047	108	68,660	16,748
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 3,713,541</b>	<b>\$ 3,167</b>	<b>\$ 1,429</b>	<b>\$ 1,003,185</b>	<b>\$ 4,727,725</b>	<b>\$ 467,308</b>	<b>\$ 49,491</b>	<b>\$ 1,597</b>	<b>\$ 10,784,412</b>	<b>\$ 71,273</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt	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
Building Depreciation	2,358,195	77,880	-	216,505	-	-	13,270	-	-	1,742,593
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	758,355	5,682	3,543,650	3,374,340	-	-	3,084,822	-	6,335,335	6,652,379
341-541 DFA - Policy & Budget	9,485	2,373	122,349	181,957	-	-	259	100	-	102,656
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	161,125	19,771	277,734	117,026	-	-	11,782	9,379	-	-
350-608 GSD Facilities Management	4,236,736	(96,954)	21,799	(52,411)	-	-	2,472	2,030	-	162,532
350-604 GSD Purchasing	41,439	1,976	70,262	14,341	-	-	2,882	-	-	-
378 Personnel Board	135,285	11,144	373,433	41,578	-	-	5,246	315	-	-
369 Commission on Public Records	(10,764)	-	(6,734)	43,531	-	-	2,121	-	-	-
305 Attorney General CS	(7,491)	-	-	(28,380)	-	-	-	-	-	-
394 State Treasurer	88,513	11,492	140,487	98,534	-	-	11,167	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	1,856,772
<b>Total</b>	<b>\$ 7,770,878</b>	<b>\$ 33,363</b>	<b>\$ 4,542,979</b>	<b>\$ 4,007,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,134,021</b>	<b>\$ 11,824</b>	<b>\$ 6,335,335</b>	<b>\$ 10,516,933</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

Department/Budget Account	954 New Mexico State University	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	405,973	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	5,206,599	1,082,018	1,077,680	2,673,162	2,972,978	352,350	(0)	(0)	(0)	0
341-541 DFA - Policy & Budget	41,292	5,071	4,147	7,773	9,918	1,533	2,381	17,802	373	457
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	10,009	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-	-	-
369 Commission on Public Records	23,558	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-	-	-
950 Higher Education Department	747,439	91,571	74,876	143,003	180,586	27,848	45,295	319,441	7,690	8,477
<b>Total</b>	<b>\$ 6,434,870</b>	<b>\$ 1,178,660</b>	<b>\$ 1,156,703</b>	<b>\$ 2,823,938</b>	<b>\$ 3,163,481</b>	<b>\$ 381,731</b>	<b>\$ 47,676</b>	<b>\$ 337,243</b>	<b>\$ 8,063</b>	<b>\$ 8,934</b>

**STATE OF NEW MEXICO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FY 2021**

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	993 Public School Support	999 Other	Total
Building Depreciation	-	-	-	-	-	-	-	126,739	24,887,957
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	0	(3)	0	946,537	5,579	1,157,455	-	3,853,966	53,965,101
341-541 DFA - Policy & Budget	3,767	6,053	1,988	3,255	686	1,840	-	414,339	1,753,327
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	251,040
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	3,922,521
341-544 DFA - Financial Control	-	-	-	-	-	-	-	261,483	5,725,339
350-608 GSD Facilities Management	-	-	-	-	-	-	-	4,832,258	14,342,748
350-604 GSD Purchasing	-	-	-	-	-	-	-	101,790	554,722
378 Personnel Board	-	-	-	-	-	-	-	77	3,720,628
369 Commission on Public Records	-	-	-	-	854	1,111	-	(129,027)	1,769,248
305 Attorney General CS	-	-	-	-	-	(82,588)	-	171,606	5,709,181
394 State Treasurer	-	-	-	-	-	-	-	-	3,283,805
950 Higher Education Department	67,470	109,974	35,967	58,758	-	-	-	-	3,775,165
<b>Total</b>	<b>\$ 71,237</b>	<b>\$ 116,023</b>	<b>\$ 37,955</b>	<b>\$ 1,008,551</b>	<b>\$ 7,118</b>	<b>\$ 1,077,819</b>	<b>\$ -</b>	<b>\$ 9,633,231</b>	<b>\$ 123,660,782</b>