



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 27, 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, 2022. 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, 2022 are based on actual costs for the fiscal year ended June 30, 2020. The Fixed costs for fiscal year ended June 30, 2020 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
08:19:56 -05'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosure

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 1856000565A1

DATE: September 27, 2024

STATE/LOCALITY:

State of New Mexico
Santa Fe, NM 87501

FILING REF: The preceding
agreement was dated:
September 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, 2022 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 27, 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 27, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF NEW MEXICO

(STATE/LOCALITY)



(SIGNATURE)

MARK MEZLOFF

(NAME)

STATE CONTROLLER

(TITLE)

12-20-22

(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 08:18:51 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

September 27, 2024

(DATE)

HHS Representative: Ashley Morris

Telephone: 212-264-2069

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	216 Supreme Court	218 Administrative Office of the Courts
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(605)	-	-	-	-	-	-	-	-	-	(62,794)	-	153,989
341-541 DFA - Policy & Budget	487	356	95	90	115	342	-	(103)	96	71	554	678	3,490
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	215	2,096	(114)	130	565	1,746	(5,910)	(3,012)	(5,476)	(670)	2,533	7,912	(17,036)
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	231	370	89	84	246	59	-	(796)	331	121	255	3,373	(16,581)
378 Personnel Board	6,856	5,845	1,200	1,557	1,701	7,214	(231)	(821)	980	1,365	9,885	12,743	3,367
369 Commission on Public Records	48,166	6,823	-	-	84	109	413	-	-	44	952	3,634	863
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(3,635)	(1,420)	(187)	(513)	(738)	(1,811)	(6,533)	(1,850)	(1,026)	(898)	(1,726)	127	(104)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 51,716	\$ 14,070	\$ 1,082	\$ 1,348	\$ 1,974	\$ 7,659	\$ (12,261)	\$ (6,581)	\$ (5,095)	\$ 35	\$ (50,340)	\$ 28,468	\$ 127,988

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	239 Judicial District Court 9th	240 Judicial District Court 10th	241 Judicial District Court 11th	242 Judicial District Court 12th
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	32,967	72,617	32,343	(0)	-	(136)	(2,084)	(352)	(1,658)	(0)	-	(3,648)	-
341-541 DFA - Policy & Budget	(68)	1,076	2,559	1,103	447	1,090	561	444	473	543	187	1,146	546
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(4,586)	7,314	28,133	5,569	2,118	9,496	3,652	3,338	(1,068)	(1,175)	1,425	9,581	2,633
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	(241)	1,866	4,508	4,097	2,478	81	4,022	1,602	5,083	3,020	1,271	3,412	(900)
378 Personnel Board	(2,008)	16,204	61,674	14,524	4,861	13,785	5,569	5,503	6,284	8,105	1,545	14,969	6,850
369 Commission on Public Records	-	1,903	-	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(566)	(1,739)	(3,517)	(1,582)	(747)	(2,655)	(1,447)	(1,682)	(979)	(1,152)	(502)	(2,098)	(1,383)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 25,498	\$ 99,241	\$ 125,700	\$ 23,710	\$ 9,157	\$ 21,662	\$ 10,273	\$ 8,854	\$ 8,136	\$ 9,341	\$ 3,927	\$ 23,362	\$ 7,746

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	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
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(17)	131,935	1,543	19,304	-	-	804	-	-	-	-	635	-
341-541 DFA - Policy & Budget	1,152	2,402	534	2,582	523	301	518	301	237	267	308	133	424
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	9,748	18,488	(2,168)	27,614	(1,024)	(609)	337	(4,863)	(1,753)	(564)	(9,570)	(1,098)	2,140
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	10,068	5,849	1,893	4,496	495	1,109	5,936	(3,412)	(2,075)	1,104	5,017	435	1,042
378 Personnel Board	14,470	56,363	1,482	49,354	3,179	842	2,769	2,253	1,856	1,558	417	991	5,908
369 Commission on Public Records	-	24,107	94,495	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(3,556)	(4,457)	(879)	(1,510)	(1,256)	(1,216)	(1,023)	(1,088)	(1,276)	(1,107)	(1,035)	(463)	(1,044)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 31,865	\$ 234,688	\$ 96,900	\$ 101,839	\$ 1,916	\$ 427	\$ 9,343	\$ (6,808)	\$ (3,011)	\$ 1,258	\$ (4,863)	\$ 634	\$ 8,471

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	262 Judicial District Attorney 12th	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 Education Account	341-541 DFA Finance Board	341-543 DFA Comm Devel Other
Building Depreciation	62	-	-	-	-	-	1,245,347	-	18,759	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	(1)	4,022	-	-	-	24,766	-	-	-	-	1,288,006
341-541 DFA - Policy & Budget	384	542	215	270	-	320	8,360	4,944	173	-	107,441	(2,663)
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	2,449,721
341-544 DFA - Financial Control	(2,200)	(1,247)	(2,470)	(1,419)	-	410	1,466,388	(13,097)	2,090	-	-	15,357
350-608 GSD Facilities Management	169	-	-	-	-	725	125,076	725	11,588	-	1,095	-
350-604 GSD Purchasing	1,467	1,054	(5,231)	1,306	-	1,970	17,147	539	681	-	-	1,210
378 Personnel Board	452	3,523	2,125	5,920	-	3,573	171,527	421	2,208	-	-	-
369 Commission on Public Records	-	-	84	-	-	2,968	21,968	845	1,634	-	-	-
305 Attorney General CS	-	-	-	-	6,235,127	-	-	-	-	-	-	-
394 State Treasurer	(2,096)	(1,781)	(4,953)	(755)	-	(937)	629,556	(1,880)	179	-	-	7,217
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ (1,764)	\$ 2,091	\$ (6,208)	\$ 5,322	\$ 6,235,127	\$ 9,029	\$ 3,710,136	\$ (7,504)	\$ 37,311	\$ -	\$ 108,536	\$ 3,758,847

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission
Building Depreciation	-	-	-	23,405	-	(58,576)	94,805	-	52,920	(43,862)	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	21,277	33,870	28,263	374	-	178	37,216	75	357	67	2,456	134
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	59,073	(1,840)	(3,748)	(19,383)	-	(928)	(313,662)	(1,195)	(8,136)	(269)	1,504,343	(809)
350-608 GSD Facilities Management	-	-	1,449	5,401	-	17,535	36,983	-	31,642	13,130	1,449	-
350-604 GSD Purchasing	4,644	242	4,043	250	2,091	111	62,739	1,194	3,451	414	8,596	469
378 Personnel Board	-	626	2,022	24,047	-	615	5,619	230	1,697	(20)	6,507	-
369 Commission on Public Records	(725)	4,276	4,240	30,897	-	-	-	-	-	-	9,374	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	29,483	-
394 State Treasurer	27,760	(1,299)	(6,117)	130	-	31	10,790	(67)	(290)	30	746,771	(83)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 112,029	\$ 35,875	\$ 30,151	\$ 65,120	\$ 2,091	\$ (41,033)	\$ (65,510)	\$ 237	\$ 81,642	\$ (30,509)	\$ 2,308,979	\$ (290)

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	280 Public Defender (Prev Agy 355)	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	385 New Mexico Finance Authority	394 State Treasurer Other
Building Depreciation	-	86,156	-	716,047	-	-	13,926	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	970,828	-	-	294,265	-	-	252,467	-
341-541 DFA - Policy & Budget	4,668	370	46	6,237	10,495	-	1,982	-	20	212	-
341-542 DFA - Program Support	-	264,715	54,194	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	19,619	514	(662)	(23,417)	1,254,196	-	(2,397)	-	182	53	-
350-608 GSD Facilities Management	-	95	-	447,083	725	-	2,147	-	725	-	-
350-604 GSD Purchasing	(9,143)	1,115	818	14,066	6,469	-	5,526	-	(1,265)	-	-
378 Personnel Board	45,083	4,798	1,052	25,701	8,283	-	4,342	19,848	312	-	-
369 Commission on Public Records	36,342	21,387	277	301	12,784	473,737	27,887	-	9,103	-	-
305 Attorney General CS	-	25,552	-	-	37,069	-	(55,200)	-	29,483	-	-
394 State Treasurer	(11,779)	(825)	(345)	(6,683)	640,161	-	(4,226)	-	(174)	-	859,320
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 84,790	\$ 403,876	\$ 55,380	\$ 2,150,164	\$ 1,970,181	\$ 473,737	\$ 288,253	\$ 19,848	\$ 38,384	\$ 252,732	\$ 859,320

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	404 Brd of Examiners - Architects	410 Department of Ethics	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	449 Board of Nursing	460 NM State Fair
Building Depreciation	-	-	-	-	58,654	50,214	839,710	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	43,215	(0)	85,702	-	(1,612)	-	-	-	168,165
341-541 DFA - Policy & Budget	46	14	-	55	1,909	3,977	3,282	14,140	5,136	176	270	839
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(336)	387	(79)	(876)	(12,145)	(5,189)	1,795	(15,963)	12,080	(92)	839	6,795
350-608 GSD Facilities Management	-	-	-	-	(58,569)	10,397	45,232	(93,945)	(44,777)	-	725	-
350-604 GSD Purchasing	441	1,816	-	1,214	3,997	10,637	13,635	9,511	5,109	4,227	1,069	5,328
378 Personnel Board	312	137	-	1	4,172	4,124	44,966	16,294	13,133	2,277	3,551	(1,232)
369 Commission on Public Records	(1,961)	4,138	-	-	-	3,936	196,632	28,366	29,229	27,574	19,108	-
305 Attorney General CS	1,944	-	-	14,258	-	-	500,986	-	37,069	-	646	-
394 State Treasurer	(325)	69	-	(665)	(10,111)	(3,111)	(10,310)	(10,268)	701	(546)	(1,174)	985
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 120	\$ 6,561	\$ (79)	\$ 57,202	\$ (12,092)	\$ 160,687	\$ 1,635,927	\$ (53,476)	\$ 57,680	\$ 33,616	\$ 25,033	\$ 180,880

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	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	-	-	-	-	-	-	-	97,990	-	-	227,050	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	130,536	(12,799)	648,053	893,959	-	(42,391)	129,886	-
341-541 DFA - Policy & Budget	87	432	371	46	-	17	1,264	4,437	581	3,085	5,896	378
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(2,523)	(132)	(3,480)	416	-	(724)	1,215	17,974	(404)	(4,747)	(38,314)	(878)
350-608 GSD Facilities Management	-	725	725	725	-	-	-	16,980	725	2,899	41,801	725
350-604 GSD Purchasing	861	760	1,505	2,063	-	473	6,707	24,742	3,559	15,490	24,393	896
378 Personnel Board	455	4,999	(394)	119	-	261	2,583	91,718	8,868	40,207	28,414	249
369 Commission on Public Records	(6,179)	1,776	18,093	(8,439)	-	(725)	-	(21,751)	13,737	(8,205)	23	434
305 Attorney General CS	18,450	-	13,642	(25,926)	(12,380)	-	-	128,193	-	18,450	187,308	-
394 State Treasurer	(1,032)	(1,430)	(1,355)	(582)	-	(223)	(819)	(23,195)	(5,369)	(21,714)	(28,814)	(523)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 10,119	\$ 7,129	\$ 29,108	\$ (31,579)	\$ 118,156	\$ (13,720)	\$ 659,002	\$ 1,231,046	\$ 21,695	\$ 3,075	\$ 577,643	\$ 1,282

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	603 Office of African Amer Affairs	604 Comm for Deaf & Hearing Impaired	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	611 Early Childhood Education and Care
Building Depreciation	-	-	373,218	-	-	-	-	-	-	90,709	16,000	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	1,087,312	215,947	-	-	-	-	-	-	674,604	-
341-541 DFA - Policy & Budget	18	1,847	4,852	-	-	-	102	510	30	1,088	236	88
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(386)	(4,300)	4,229	-	(1,116)	(3,814)	314	(1,666)	(426)	(16,313)	(4,051)	649
350-608 GSD Facilities Management	-	-	(17,287)	-	-	-	725	1,449	725	25,240	2,608	-
350-604 GSD Purchasing	18	17,221	20,289	-	-	(5)	2,312	429	(184)	2,624	9,271	2,462
378 Personnel Board	(38)	21,616	36,305	-	(227)	(744)	553	1,462	312	7,415	992	1,043
369 Commission on Public Records	-	5,340	3,843	-	-	857	-	-	-	-	24	-
305 Attorney General CS	-	-	-	-	-	-	-	13,642	-	19,316	-	-
394 State Treasurer	(3)	(5,935)	(8,035)	-	(886)	(2,866)	(756)	(2,052)	(797)	(4,306)	(1,492)	23
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ (392)	\$ 35,790	\$ 1,504,726	\$ 215,947	\$ (2,229)	\$ (6,571)	\$ 3,250	\$ 13,774	\$ (341)	\$ 125,773	\$ 698,193	\$ 4,266

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment
Building Depreciation	396,788	211,011	105,317	424,845	-	180,308	1,978	-	-	5,046,870	314,259
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(192,864)	-	-	-	-	-	-	-	-	(30,416)	1,744,321
341-541 DFA - Policy & Budget	6,012	690,746	8,887	932	-	3,727	170	550	2,870	49,998	8,979
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(9,454)	1,842,010	(49,828)	(909)	(409)	58,173	359	(12,155)	3,565	40,078	6,056
350-608 GSD Facilities Management	47,931	73,946	93,990	48,608	-	113,029	(35,546)	725	-	624,009	68,129
350-604 GSD Purchasing	8,874	28,910	12,888	5,403	-	712	1,913	60,857	13,993	124,149	28,398
378 Personnel Board	32,083	371,652	68,782	21,221	-	50,308	1,367	2,019	30,527	668,045	109,215
369 Commission on Public Records	5,581	114,429	7,715	(423)	12,635	1,121	-	217	-	170,933	54,100
305 Attorney General CS	-	-	169,415	-	-	-	13,642	17,152	-	-	8,129
394 State Treasurer	(13,013)	767,481	(59,406)	(4,171)	-	64,150	(471)	(4,070)	(11,447)	(103,781)	(24,260)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 281,938	\$ 4,100,184	\$ 357,761	\$ 495,507	\$ 12,226	\$ 471,528	\$ (16,589)	\$ 65,295	\$ 39,508	\$ 6,589,885	\$ 2,317,326

**STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt
Building Depreciation	-	-	375,072	2,381,634	-	-	-	5,784,871	-	1,963,392	77,383
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	6,592	70,443	312,754	-	-	642,428	-	1,089,454	5,747
341-541 DFA - Policy & Budget	24	-	(535)	53,053	2,637	42	0	28,539	2,937	12,101	(3,052)
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(2,514)	(468)	(15,733)	654,876	11,201	(1,063)	(440)	82,886	1,178	(77,842)	(3,829)
350-608 GSD Facilities Management	-	-	(318,966)	554,156	-	-	-	2,593,869	725	4,432,617	725
350-604 GSD Purchasing	422	-	3,141	43,129	5,105	363	(5)	38,411	3,016	(20,708)	5,900
378 Personnel Board	419	(244)	(6,152)	409,314	15,241	388	(77)	443,941	2,941	(47,266)	6,348
369 Commission on Public Records	-	398	-	127,818	12,414	26,250	374	220,801	16,939	4,114	-
305 Attorney General CS	-	-	-	18,643	-	14,933	-	-	13,642	646	-
394 State Treasurer	(315)	(144)	(2,502)	187,531	(3,160)	(1,113)	(55)	(32,748)	(7,307)	(44,105)	(6,119)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ (1,965)	\$ (458)	\$ 40,916	\$ 4,500,596	\$ 356,191	\$ 39,800	\$ (203)	\$ 9,803,000	\$ 34,072	\$ 7,312,401	\$ 83,103

**STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	956 New Mexico Highlands University	958 Western New Mexico University
Building Depreciation	(47,529)	215,112	-	-	(14,648)	-	-	1,736,768	406,003	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	2,430,333	2,158,345	-	-	2,639,529	-	3,763,974	3,504,475	2,878,969	577,013	571,554
341-541 DFA - Policy & Budget	89,503	279,695	-	-	279	272	-	130,322	48,224	5,907	3,154
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	173,069	(24,551)	-	-	(327)	(54)	-	-	-	-	-
350-608 GSD Facilities Management	(52,607)	(34,593)	-	-	(2,228)	725	3,015	174,102	36,604	-	-
350-604 GSD Purchasing	172,208	52,471	-	-	5,903	2,029	950	-	-	-	-
378 Personnel Board	435,890	37,494	-	-	6,536	1	-	-	-	-	-
369 Commission on Public Records	1,407	22,295	-	-	1,777	-	-	-	3,923	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(37,409)	(46,495)	-	-	(5,818)	241	-	-	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	2,201,823	816,751	100,243	54,616
Total FY 2022	\$ 3,164,866	\$ 2,659,772	\$ -	\$ -	\$ 2,631,003	\$ 3,214	\$ 3,767,939	\$ 7,747,489	\$ 4,190,474	\$ 683,163	\$ 629,324

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	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	978 New Mexico Military Institute
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,425,428	1,543,701	149,429	(0)	(0)	(0)	-	-	(3)	-	515,976
341-541 DFA - Policy & Budget	3,937	10,003	2,009	4,361	19,620	1,247	721	4,460	7,430	2,772	6,416
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	72,514	171,529	33,915	74,471	331,124	21,179	12,222	74,745	126,060	46,412	107,172
Total FY 2022	\$ 1,501,879	\$ 1,725,232	\$ 185,353	\$ 78,833	\$ 350,744	\$ 22,426	\$ 12,942	\$ 79,205	\$ 133,487	\$ 49,185	\$ 629,563

**STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2022	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
Building Depreciation	-	-	-	2,921,691	26,383,658
Equipment Depreciation	-	-	-	-	-
Interest Expense	30,284	421,168	-	2,182,034	35,670,440
341-541 DFA - Policy & Budget	1,251	1,990	-	677,855	2,519,596
341-542 DFA - Program Support	-	-	-	-	318,910
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	2,449,721
341-544 DFA - Financial Control	-	-	-	93,885	6,707,931
350-608 GSD Facilities Management	-	-	-	5,733,754	14,792,289
350-604 GSD Purchasing	-	-	-	91,301	1,058,617
378 Personnel Board	-	-	-	(443)	3,684,932
369 Commission on Public Records	666	989	-	429	1,951,725
305 Attorney General CS	(12,380)	(2,224)	-	257,758	7,716,467
394 State Treasurer	-	-	-	-	3,281,959
950 Higher Education Department	-	-	-	-	4,244,775
Total FY 2022	\$ 19,821	\$ 421,922	\$ -	\$ 11,958,265	\$ 110,781,022