



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 30, 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, 2023. 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, 2023 are based on actual costs for the fiscal year ended June 30, 2021. The Fixed costs for fiscal year ended June 30, 2021 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
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Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosure

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 1856000565A1

DATE: September 30, 2024

STATE/LOCALITY:

State of New Mexico
Santa Fe, NM 87501

FILING REF: The preceding agreement was dated:
September 27, 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, 2023 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

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 30, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF NEW MEXICO

(STATE/LOCALITY)



(SIGNATURE)

MARK MELHOFF

(NAME)

STATE CONTROLLER

(TITLE)

9.30.24

(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 08:44:04 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

September 30, 2024

(DATE)

HHS Representative: Ashley Morris

Telephone: 212-264-2069

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	(169)	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	232	160	76	75	50	154	-	-	11	31
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(2,767)	290	200	900	(11)	(567)	49,176	(2,600)	(6,901)	(1,804)
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	85	259	17	173	720	184	-	(754)	572	(508)
378 Personnel Board	2,380	1,477	1,347	2,279	852	2,218	82,673	(13)	211	178
369 Commission on Public Records	103,859	16,040	-	-	197	254	724	-	-	(25)
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(4,807)	(1,807)	(243)	(629)	(1,001)	(2,429)	(7,120)	(2,006)	(1,140)	(1,107)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	98,812	16,419	1,397	2,797	806	(185)	125,453	(5,374)	(7,248)	(3,234)

**STATE OF NEW MEXICO
 FY 2023 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	(16,339)	-	104,766	20,491	70,935	47,111	85	49	(0)	(1,786)
341-541 DFA - Policy & Budget	247	216	1,026	162	590	1,113	617	249	612	323
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(1,315)	1,333	(95,940)	(3,440)	5,084	5,006	3,520	1,072	7,194	2,498
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	737	2,887	(16,695)	(229)	1,807	4,606	5,083	3,260	148	4,123
378 Personnel Board	1,421	1,461	(31,569)	(26)	8,122	4,407	7,598	2,849	8,184	4,164
369 Commission on Public Records	2,228	8,542	(889)	-	778	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(2,084)	(327)	(37,279)	(614)	(2,191)	(4,532)	(2,115)	(915)	(3,374)	(2,086)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	(15,105)	14,111	(76,579)	16,345	85,124	57,711	14,788	6,565	12,764	7,235

**STATE OF NEW MEXICO
 FY 2023 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	(244)	(986)	42	-	(2,410)	-	(70)	123,321	6,533	39,793
341-541 DFA - Policy & Budget	256	271	294	113	658	293	615	1,046	276	1,082
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,550	(3,778)	(3,330)	827	7,361	(5,346)	12,161	(5,905)	68	8,174
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,986	5,538	3,348	1,558	4,806	330	8,759	4,627	2,307	3,102
378 Personnel Board	3,139	3,426	3,505	1,353	8,571	(6,519)	16,979	(368)	401	1,416
369 Commission on Public Records	-	-	-	-	-	-	-	44,593	167,802	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(2,073)	(1,631)	(1,581)	(660)	(2,766)	(1,623)	(4,909)	(5,443)	(1,080)	(2,274)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	4,614	2,841	2,278	3,190	16,219	(12,865)	33,535	161,870	176,306	51,293

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	-	-	-	-	-	-	-	-	-	62
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	1,658	-	-	-	-	(380)	-	-
341-541 DFA - Policy & Budget	214	131	248	133	109	127	134	66	225	176
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(347)	980	1,640	(4,966)	(1,784)	(176)	(8,664)	(1,894)	1,072	(1,127)
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	432
350-604 GSD Purchasing	1,034	2,216	4,260	(2,407)	(1,769)	1,164	4,516	190	503	829
378 Personnel Board	(4)	997	1,728	539	380	682	1,112	336	1,065	767
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(1,556)	(1,386)	(1,478)	(1,282)	(1,497)	(1,286)	(1,384)	(697)	(1,416)	(2,569)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	(659)	2,937	8,055	(7,983)	(4,560)	511	(4,287)	(2,378)	1,449	(1,429)

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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
Building Depreciation	-	-	-	-	-	1,167,298	-	13,291	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(0)	8,290	-	-	-	(10,314)	-	-	-	-
341-541 DFA - Policy & Budget	276	120	117	-	164	3,891	2,166	90	-	59,334
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	742	(5,239)	(5,222)	-	67	1,890,393	(13,702)	839	-	-
350-608 GSD Facilities Management	-	-	-	-	(1,568)	284,141	462	10,293	-	2,800
350-604 GSD Purchasing	2,269	(5,554)	1,455	-	1,674	15,915	702	712	-	-
378 Personnel Board	2,000	291	(759)	-	3,405	138,110	1,412	1,114	-	-
369 Commission on Public Records	-	197	-	-	9,013	5,398	1,971	9,853	-	-
305 Attorney General CS	-	-	-	8,449,385	-	23,780	-	-	-	-
394 State Treasurer	(1,941)	(5,464)	(1,035)	-	(1,136)	892,088	(2,325)	99	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	3,346	(7,358)	(5,444)	8,449,385	11,619	4,410,700	(9,315)	36,291	-	62,135

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	341-543 DFA Comm Devel Other	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool
Building Depreciation	-	-	-	-	20,293	-	38,145	62,875	-	39,223
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,492,271	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	15,051	(14,376)	13,841	13,560	200	-	72	17,860	30	318
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	4,148,509	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	37,415	-	(2,405)	(12,495)	(20,682)	-	(1,108)	(366,345)	(1,544)	(9,223)
350-608 GSD Facilities Management	-	-	-	(1,106)	10,916	-	44,849	33,822	-	27,241
350-604 GSD Purchasing	3,339	-	375	2,433	1,851	-	107	35,378	439	1,601
378 Personnel Board	-	-	841	1,539	(10,052)	-	1,506	9,527	143	3,744
369 Commission on Public Records	2,347	-	3,200	(1,894)	38,740	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	18,746	-	(1,553)	(9,896)	20	-	(31)	(3,832)	(103)	(515)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	5,717,678	(14,376)	14,299	(7,859)	41,285	-	83,540	(210,714)	(1,036)	62,391

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	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
Building Depreciation	28,563	-	-	-	88,647	-	470,435	-	-	10,218
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	1,078,044	-	-	(46,171)
341-541 DFA - Policy & Budget	21	1,162	102	2,110	215	24	2,560	1,659	-	961
341-542 DFA - Program Support	-	-	-	-	111,495	12,201	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(292)	1,415,210	(978)	3,917	(396)	(1,450)	(31,417)	1,242,960	-	(4,142)
350-608 GSD Facilities Management	33,583	2,954	-	-	243	-	243,975	462	-	5,492
350-604 GSD Purchasing	125	6,684	275	(10,160)	34	296	8,542	3,788	-	5,931
378 Personnel Board	1,023	5,125	-	64,870	1,887	140	18,648	5,021	-	3,630
369 Commission on Public Records	-	22,452	-	12,733	43,531	649	705	40,168	629,569	27,595
305 Attorney General CS	-	25,890	-	-	57,142	-	-	7,453	-	-
394 State Treasurer	(4)	741,816	(121)	(15,496)	(1,068)	(398)	(8,296)	671,115	-	(4,374)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	63,019	2,221,293	(723)	57,975	301,729	11,461	1,783,197	1,972,625	629,569	(861)

**STATE OF NEW MEXICO
 FY 2023 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	378 Personnel Other	379 Public Employees Labor Relations Board	385 New Mexico Finance Authority	394 State Treasurer Other	404 Brd of Examiners - Architects	410 Department of Ethics	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development
Building Depreciation	-	-	-	-	-	-	-	-	43,225	45,988
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	316,734	-	-	-	-	52,503	0	173,064
341-541 DFA - Policy & Budget	-	9	-	-	17	47	-	9	1,131	8,054
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	(512)	18	-	(830)	501	(82)	(1,319)	(17,347)	(10,298)
350-608 GSD Facilities Management	-	(2,030)	-	-	-	1,246	-	-	25,462	27,230
350-604 GSD Purchasing	-	(1,006)	-	-	759	633	-	745	3,327	11,939
378 Personnel Board	110,553	25	-	-	276	514	-	244	2,271	4,096
369 Commission on Public Records	-	(1,302)	-	-	(452)	4,694	-	-	-	7,469
305 Attorney General CS	-	25,890	-	-	24,701	-	-	13,040	-	-
394 State Treasurer	-	(235)	-	1,020,773	(368)	77	-	(844)	(11,277)	(3,754)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	110,553	20,839	316,751	1,020,773	24,103	7,713	(82)	64,377	46,793	263,788

**STATE OF NEW MEXICO
 FY 2023 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	469 Racing Commission	479 Brd of Veterinary Medicine
Building Depreciation	691,507	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	(451)	-	-	-	338,737	-	-	-	-
341-541 DFA - Policy & Budget	1,844	8,031	4,040	98	161	493	57	201	164	18
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(11,980)	(18,367)	13,576	(4,100)	(1,906)	4,471	(3,145)	(1,934)	(5,326)	(579)
350-608 GSD Facilities Management	114,760	-	924	462	462	-	-	462	1,246	(1,568)
350-604 GSD Purchasing	8,561	10,664	5,852	3,499	640	5,067	323	824	3,022	1,344
378 Personnel Board	25,595	14,346	10,026	846	1,507	883	571	3,156	1,617	83
369 Commission on Public Records	153,838	59,117	135,391	14,330	12,281	-	585	68,344	2,462	7,182
305 Attorney General CS	655,676	-	41,061	-	21,545	-	19,976	-	24,629	-
394 State Treasurer	(12,559)	(11,832)	506	(749)	(1,473)	723	(1,170)	(1,934)	(1,552)	(673)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	1,627,241	61,508	211,377	14,387	33,216	350,373	17,196	69,118	26,263	5,807

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	538 Intertribal Ceremonial Office	539 Commission on Public Lands
Building Depreciation	-	-	-	72,585	-	-	166,013	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	96,417	(6,315)	730,602	879,233	-	(4,143)	178,770	-	-	-
341-541 DFA - Policy & Budget	-	10	645	1,775	294	1,772	3,845	80	13	879
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	(1,154)	(2,486)	(10,001)	(3,919)	(28,976)	(25,778)	(1,630)	(341)	(12,309)
350-608 GSD Facilities Management	-	-	462	39,542	462	(1,568)	106,625	462	-	-
350-604 GSD Purchasing	-	576	2,763	23,710	2,939	8,122	26,935	1,255	881	8,837
378 Personnel Board	-	19	2,086	51,507	4,980	19,841	44,665	32	(38)	13,637
369 Commission on Public Records	-	-	-	(8,351)	6,987	18,601	35,779	220	-	(11,802)
305 Attorney General CS	-	-	-	301,547	-	15,984	103,812	-	-	-
394 State Treasurer	-	(257)	(1,212)	(28,227)	(6,121)	(28,330)	(33,779)	(678)	27	(7,603)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	96,417	(7,122)	732,860	1,323,320	5,622	1,303	606,887	(259)	542	(8,360)

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	335,965	-	-	-	-	-	-	86,314	13,472	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	888,075	(121,860)	-	-	-	-	-	-	898,844	-
341-541 DFA - Policy & Budget	2,088	-	-	-	54	244	11	476	259	22,763
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(10,553)	-	(1,161)	(3,971)	(846)	(2,706)	(1,065)	(19,842)	(4,500)	115,612
350-608 GSD Facilities Management	97,830	-	-	-	462	924	462	69,084	6,674	18,690
350-604 GSD Purchasing	12,557	-	-	(4)	562	2	397	2,038	5,293	11,026
378 Personnel Board	18,839	-	(77)	(295)	1,011	905	25	7,606	1,522	35,943
369 Commission on Public Records	4,175	-	-	1,924	-	-	-	-	56	3,520
305 Attorney General CS	-	-	-	-	-	25,352	23,780	24,550	-	-
394 State Treasurer	(9,306)	-	(961)	(3,109)	(1,254)	(2,369)	(858)	(6,547)	(1,865)	51,270
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	1,339,670	(121,860)	(2,199)	(5,454)	(11)	22,352	22,752	163,680	919,756	258,824

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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
Building Depreciation	360,525	219,493	202,086	424,845	-	144,113	11,633	-	-	4,984,432
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(141,546)	-	-	-	-	-	-	-	-	(26,622)
341-541 DFA - Policy & Budget	2,681	493,498	35,489	436	-	1,600	74	273	1,264	37,219
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(10,163)	1,752,074	7,630	(4,935)	(431)	14,865	(434)	(30,628)	2,932	(6,900)
350-608 GSD Facilities Management	79,521	169,309	284,434	118,758	-	116,162	5,897	462	-	2,130,105
350-604 GSD Purchasing	6,761	20,098	12,774	3,537	-	1,904	2,097	19,246	10,044	114,289
378 Personnel Board	27,563	237,692	155,248	12,053	-	43,887	1,103	729	27,780	598,300
369 Commission on Public Records	8,757	81,783	21,921	3,042	21,132	436	(2,490)	508	-	153,736
305 Attorney General CS	-	-	170,995	-	-	-	25,352	27,569	-	-
394 State Treasurer	(15,037)	781,845	(51,795)	(4,992)	-	47,228	(722)	(5,251)	(13,901)	(115,740)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	319,063	3,755,793	838,784	552,745	20,701	370,194	42,509	12,908	28,121	7,868,818

**STATE OF NEW MEXICO
FY 2023 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	314,316	-	-	369,586	1,972,655	-	-	-	5,487,993	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,093,425	-	-	(6,213)	(7,015)	324,243	-	-	66,565	-
341-541 DFA - Policy & Budget	5,814	133	-	(889)	(731)	752	27	(0)	12,833	1,106
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(3,339)	(2,221)	(490)	(14,526)	96,676	5,030	(1,002)	(761)	71,936	(3,504)
350-608 GSD Facilities Management	137,786	-	-	59,291	978,145	-	-	-	4,661,704	462
350-604 GSD Purchasing	17,989	277	-	3,416	43,666	9,038	483	387	41,614	3,758
378 Personnel Board	85,235	527	(243)	(21,786)	231,073	10,633	842	(77)	387,810	2,330
369 Commission on Public Records	52,061	-	931	-	207,030	29,176	40,561	397	414,863	31,126
305 Attorney General CS	37,024	-	-	-	21,988	-	27,140	-	-	25,352
394 State Treasurer	(28,991)	(378)	(156)	(3,307)	(47,079)	(6,229)	(1,234)	(79)	(39,111)	(8,396)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	1,711,320	(1,662)	41	385,571	3,496,407	372,644	66,818	(132)	11,106,207	52,234

**STATE OF NEW MEXICO
 FY 2023 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	2,090,703	77,383	-	217,612	-	-	(4,262)	-	-	1,357,468
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,146,950	25,515	5,282,681	2,335,496	-	-	2,116,125	-	4,983,340	4,355,466
341-541 DFA - Policy & Budget	6,205	1,428	72,497	145,140	-	-	180	156	-	98,369
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(80,746)	(6,558)	113,577	(43,117)	-	-	(2,374)	(4,564)	-	-
350-608 GSD Facilities Management	2,930,250	1,246	(3,779)	60,401	-	-	2,655	462	-	183,835
350-604 GSD Purchasing	(16,725)	6,064	197,436	51,010	-	-	6,615	3,476	-	-
378 Personnel Board	(60,957)	4,710	293,169	39,139	-	-	1,753	205	-	-
369 Commission on Public Records	9,991	-	21,913	44,000	-	-	4,106	-	-	-
305 Attorney General CS	29,355	52,738	-	-	-	-	-	-	-	-
394 State Treasurer	(51,754)	(6,942)	(52,621)	(57,286)	-	-	(6,621)	217	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	2,196,319
Total	6,003,273	155,584	5,924,872	2,792,395	-	-	2,118,177	(47)	4,983,340	8,191,458

**STATE OF NEW MEXICO
 FY 2023 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	406,092	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	3,788,009	685,967	764,807	1,758,454	1,527,238	141,991	0	0	0	-
341-541 DFA - Policy & Budget	30,211	3,927	4,593	963	6,227	1,271	2,125	8,243	568	323
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	38,650	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-	-	-
369 Commission on Public Records	(11,763)	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-	-	-
950 Higher Education Department	699,236	89,756	100,753	42,346	149,533	29,103	51,956	201,570	13,894	7,896
Total	4,950,435	779,650	870,153	1,801,763	1,682,998	172,365	54,081	209,813	14,462	8,219

**STATE OF NEW MEXICO
 FY 2023 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS**

Fixed Costs Submitted for FY 2023	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	-	-	-	-	-	-	-	2,746,752	24,777,544
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	-	0	-	790,169	38,034	415,713	-	917,861	39,711,387
341-541 DFA - Policy & Budget	1,694	3,346	1,038	3,788	2,066	543	-	626,320	1,806,317
341-542 DFA - Program Support	-	-	-	-	-	-	-	4,547	128,243
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	4,148,509
341-544 DFA - Financial Control	-	-	-	-	-	-	-	(249,255)	5,596,335
350-608 GSD Facilities Management	-	-	-	-	-	-	-	2,723,521	15,887,041
350-604 GSD Purchasing	-	-	-	-	-	-	-	62,665	917,585
378 Personnel Board	-	-	-	-	-	-	-	(77)	2,850,340
369 Commission on Public Records	-	-	-	-	1,772	2,105	-	14,003	2,856,478
305 Attorney General CS	-	-	-	-	-	25,352	-	223,094	10,551,150
394 State Treasurer	-	-	-	-	-	-	-	-	3,354,045
950 Higher Education Department	41,438	81,832	25,380	82,681	-	-	-	-	3,813,693
Total	43,132	85,179	26,418	876,639	41,872	443,712	-	7,069,432	116,398,666