

State of New Mexico FY 2015 Statewide Cost Allocation Plan Section I: Allocated Costs



Based on
FY 2013 Actual Expenditures

Draft 3/14/2014



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SECTION I: INTRODUCTION

The FY 2015 Statewide Cost Allocation Plan (SWCAP) provides the allocation of the costs incurred by the central administrative and support activities (central services) of the State of New Mexico to the state agencies which they supported during the fiscal year ended June 30, 2013 (FY 2013); and the fixed costs which may be utilized in recovering central services costs from federal grants and awards during the fiscal year ending June 30, 2015 (FY 2015). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2013 (FY 2013) and allocation data incurred by the central services during FY 2013. The FY 2015 SWCAP has been prepared by MGT of America, Inc. under a contract with the New Mexico Department of Finance and Administration.

Federal Requirements

The identification and recovery of the cost of the State's central services from federally funded programs requires the annual development of a SWCAP in accordance with federal cost principles and procedures as presented in 2 CFR Part 225, *Cost Principles for State, Local, and Indian Tribal Governments [OMB Circular A-87]*. Federal cost principles were formerly presented in U.S. Office of Management and Budget Circular A-87. The SWCAP must be submitted to and approved by the Division of Cost Allocation of the U.S. Department of Health and Human Services.

All costs included in the SWCAP have been identified and allocated in accordance with the following basic principles, as stated in OMB Circular A-87:

- Costs are necessary and reasonable for proper and efficient performance and administration of Federal awards.
- Costs are allocable to Federal awards under the provisions of the Circular. Costs have been allocated to a particular cost objective only if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- Costs are authorized or not prohibited under State or local laws or regulations.
- Costs conform to any limitations or exclusions set forth in OMB Circular A-87 principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Costs are accorded consistent treatment. A cost has not been assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

- Except as otherwise provided for in OMB Circular A-87, costs have been determined in accordance with generally accepted accounting principles.
- Costs have not been included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Costs are net of all applicable credits.
- Costs are adequately documented.

SWCAP Format

The SWCAP is comprised of the following sections:

- ❖ ***Certificate of Cost Allocation Plan.*** A certification by an authorized state official that the SWCAP has been prepared in accordance with applicable policies and procedures of OMB Circular A-87.
- ❖ ***State Organization Chart.*** A current State of New Mexico organization chart.
- ❖ ***FY 2015 Fixed Costs.*** A schedule providing a summary of the FY 2015 fixed costs for each state agency. Schedules are also provided documenting the calculation of the fixed cost for each state agency for each central service.
- ❖ ***Carry Forward Adjustments.*** A schedule for each allocated central service department, summarizing the adjustments calculated to reconcile actual FY 2013 costs to the approved fixed costs for FY 2013 (based on Actual FY 2011).
- ❖ ***SWCAP Reconciliation.*** A schedule providing a reconciliation of the costs allocated in the SWCAP to the State's expenditure reports.
- ❖ ***Detailed Cost Allocation Plan.*** Summary and detailed schedules documenting the allocation of central service costs.

SECTION II
CERTIFICATE OF COST ALLOCATION PLAN

SECTION II: CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith. To the best of my knowledge and belief:

- (1) All costs included in the FY 2015 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are allowable in accordance with the requirements of 2 CFR Part 225, *Cost Principles for State, Local, and Indian Tribal Governments [OMB Circular A-87]*, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: State of New Mexico

Signature: 

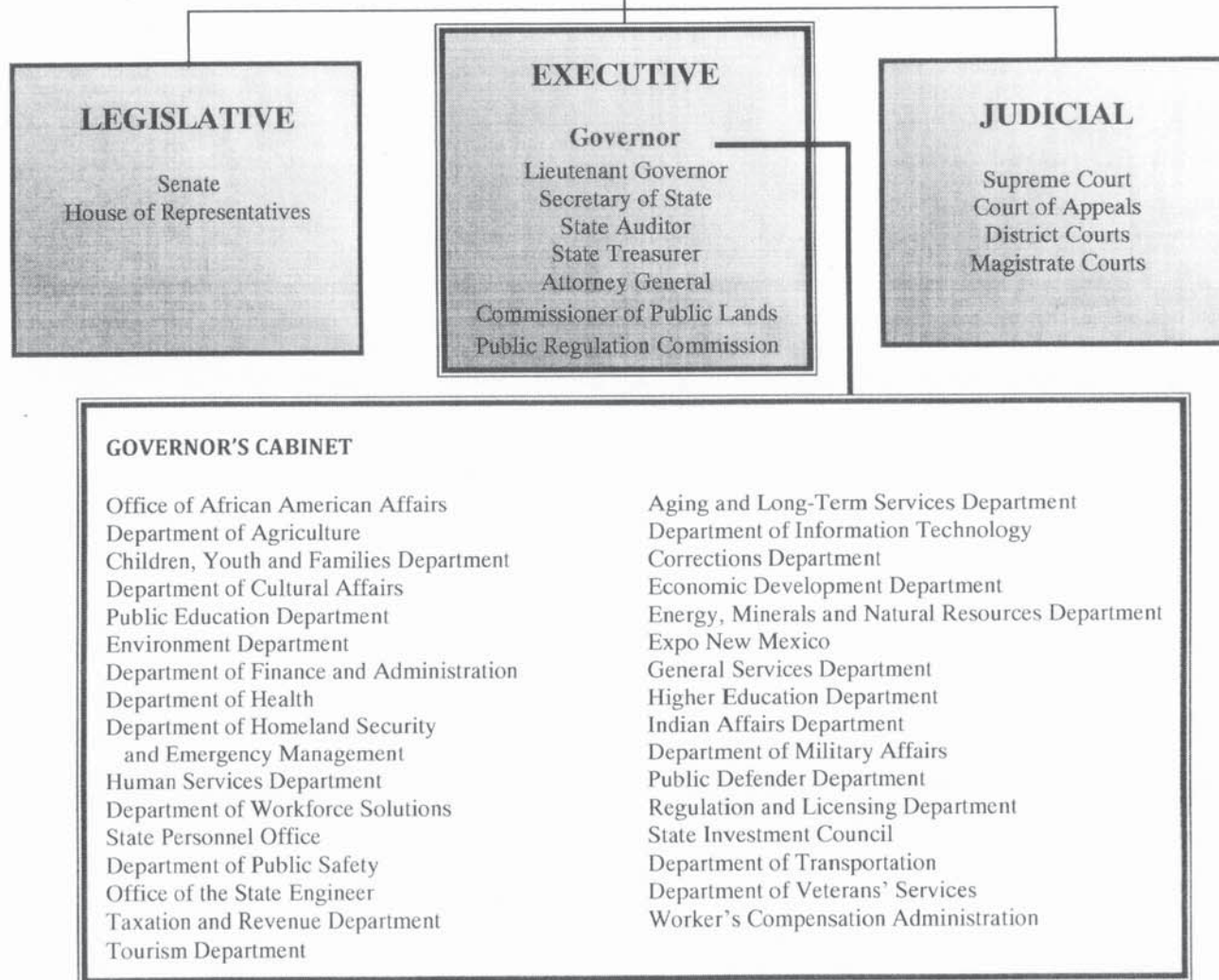
Name of Official: Ricky A. Bejarano

Title: Dep. Cab. Sec., State Controller

Date of Execution: 3/26/14

SECTION III
STATE ORGANIZATION CHART

Citizens of New Mexico



SECTION IV
FY 2015 FIXED COSTS

SECTION IV: FY 2015 FIXED COSTS

This section provides schedules with the fixed costs which may be utilized in recovering central services costs from federal grants and awards during the fiscal year ending June 30, 2015 (FY 2015). FY 2015 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2013 (FY 2013) allocated using FY 2013 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2013 (based on FY 2011 actual expenditures and data) to allocations based on FY 2013 actual expenditures and data. An exhibit is provided with a summary of the fixed costs allocated to each state agency. Exhibits are also provided documenting the calculation of the FY 2013 carry forward adjustment and FY 2015 fixed costs for each central service.

Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2015

The Exhibit provides a summary of the fixed costs allocated to each state agency. The Exhibit is formatted as follows:

- ❖ **CAP Code.** The processing code assigned to each budget account in the detailed cost allocation plan.
- ❖ **Budget Account.** The State's budget account number and brief title of each budget account.
- ❖ **Total.** The total FY 2015 fixed cost for each budget account.
- ❖ **Central Services.** A column is provided for each central service with the FY 2015 fixed cost for each budget account. The columns reconcile to the exhibit for each central service.

Calculation of Fixed Costs for Each Central Service

An exhibit is provided for each central service documenting the calculation of the FY 2013 carry forward adjustment and FY 2015 fixed costs. The exhibits are formatted as follows:

- ❖ **CAP Code.** The processing code assigned to each budget account in the detailed cost allocation plan provided in Section VI.
- ❖ **Budget Account.** The State's budget account number and brief title of each budget account.
- ❖ **Current Year Totals (FY 2013 Actual).** The amount of FY 2013 actual costs allocated to each budget account based on FY 2013 allocation basis. Costs in this column reconcile to the allocation summary schedule for each central service in the detailed cost allocation plan provided in Section VI.

FY 2015 Statewide Cost Allocation Plan

- ❖ ***Prior Year Totals (FY 2013 Proposed)***. The amount of FY 2013 costs allocated to each budget account in the FY 2013 SWCAP. These costs are the FY 2013 fixed costs less any carry forward adjustment in the FY 2013 fixed costs (FY 2011 actual costs).
- ❖ ***Carry Forward***. The amount of FY 2013 carry forward adjustment to be included in determining each budget account's FY 2015 fixed costs. The amount is calculated by deducting the FY 2013 Proposed costs from the FY 2013 Actual costs.
- ❖ ***Fixed Allocation (FY 2015 Fixed Costs)***. The FY 2015 fixed cost for each budget account. The amount is calculated by adding or deducting the carry forward adjustment to or from the costs in the FY 2013 Actual column. The amounts in this column are presented on the Summary Schedule.

The exhibits are provided on the following pages.

State of New Mexico
Statewide Cost Allocation Plan
Summary of Fixed Costs for FY 2015

Actual FY 2013
OMB A-87
3/14/2014

Department	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	2,470	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	717	511	146	140	155	502	(158)	191	256	100
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	2,445	4,921	252	270	1,924	7,209	5,961	1,975	4,436	1,937
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Bld Maintenance	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	120	1,912	18	142	1,038	648	-	10	216	1,756
378 Personnel Board	(7,261)	3,374	(1,482)	(1,778)	1,285	3,730	-	608	456	757
369 Commission on Public Records	13,751	2,773	-	-	27	46	85	-	-	630
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	5,052	1,889	274	663	1,004	2,941	8,138	1,693	1,252	1,052
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 17,294	\$ 15,380	\$ (793)	\$ (564)	\$ 5,433	\$ 15,077	\$ 14,026	\$ 4,478	\$ 6,616	\$ 6,232

State of New Mexico
Statewide Cost Allocation Plan
Summary of Fixed Costs for FY 2015

Actual FY 2013
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3/14/2014

Department	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	432,304	-	100,300	70,722	216	1,746	373	-	3,656	8,730
341-541 DFA - Policy & Budget	718	375	7,734	113	938	3,214	906	288	812	413
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	(73)	-	(247)	(140)	-	-	(3)	-	(7)	(26)
341-544 DFA - Financial Control	8,040	4,443	117,072	3,083	11,408	37,894	12,186	5,140	10,919	6,099
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Bld Maintenance	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	3,902	511	152,108	(36)	(15,763)	10,551	3,246	4,570	42,523	5,095
378 Personnel Board	5,196	3,178	35,068	1,309	7,169	28,524	7,978	2,466	7,498	2,738
369 Commission on Public Records	2,068	3,527	1,235	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	2,185	792	61,903	518	2,732	5,393	2,938	1,673	4,499	3,051
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 454,340	\$ 12,826	\$ 475,173	\$ 75,569	\$ 6,701	\$ 87,321	\$ 27,623	\$ 14,137	\$ 69,899	\$ 26,100

State of New Mexico
Statewide Cost Allocation Plan
Summary of Fixed Costs for FY 2015

Actual FY 2013
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Department	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	-	-	-	-	-	-	-	-	(531)	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	3,018	6,944	721	-	17,525	-	720	6,759	-	-
341-541 DFA - Policy & Budget	331	365	488	104	830	402	917	3,320	626	2,270
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	(1)	-	-	-	(1)	-	-	-	-	-
341-544 DFA - Financial Control	5,645	8,008	9,408	1,674	11,605	6,688	11,331	40,195	8,463	28,605
350-608 GSD Space Management	-	-	-	-	-	-	-	-	(60)	-
350-608 GSD Bld Maintenance	-	-	-	-	-	-	-	-	(462)	-
350-604 GSD Purchasing	4,966	(8,889)	1,704	1,620	5,475	7,314	10,358	3,824	1,851	13,552
378 Personnel Board	3,775	3,247	4,227	761	8,771	4,127	6,793	30,972	6,217	24,293
369 Commission on Public Records	-	-	-	-	-	-	-	3,097	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	2,661	2,407	2,069	917	4,174	2,079	5,692	6,111	1,432	2,845
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 20,396	\$ 12,083	\$ 18,618	\$ 5,076	\$ 48,379	\$ 20,610	\$ 35,811	\$ 94,277	\$ 17,535	\$ 71,564

State of New Mexico
Statewide Cost Allocation Plan
Summary of Fixed Costs for FY 2015

Actual FY 2013
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Department	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th	257 Judicial District Attorney 7th	258 Judicial District Attorney 8th	259 Judicial District Attorney 9th	260 Judicial District Attorney 10th	261 Judicial District Attorney 11th	262 Judicial District Attorney 12th
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	699	372	553	329	287	306	336	125	472	387
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	9,223	4,773	6,706	7,298	5,318	4,704	9,337	2,855	7,007	6,478
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Bld Maintenance	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	3,746	1,319	(5,531)	28,909	11,995	2,200	2,122	4,289	5,249	(23)
378 Personnel Board	7,938	3,935	4,563	3,186	3,555	3,034	3,262	1,137	4,584	4,872
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,738	1,580	1,699	1,535	1,625	1,622	1,590	933	1,577	2,590
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 23,343	\$ 11,978	\$ 7,990	\$ 41,257	\$ 22,779	\$ 11,866	\$ 16,646	\$ 9,340	\$ 18,889	\$ 14,304

State of New Mexico
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Summary of Fixed Costs for FY 2015

Actual FY 2013
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Department	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	341-541 DFA Education Account	341-541 DFA Finance Board	341-543 DFA Comm Devel Other
Building Depreciation	-	-	-	-	-	741,333	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	853	-	-	-	-	10,824	-	-	-	-
341-541 DFA - Policy & Budget	632	265	291	-	420	10,431	4,430	(25,313)	182,194	-
341-542 DFA - Program Support	-	-	-	1,406	2,574	13,737	1,900	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	6,171,599
341-544 DFA - Financial Control	9,761	5,469	6,563	-	4,330	367,710	11,252	-	-	-
350-608 GSD Space Management	-	-	-	-	1,248	158,042	2,981	-	-	-
350-608 GSD Bld Maintenance	-	-	-	-	-	332,887	-	-	-	-
350-604 GSD Purchasing	6,964	30,472	(626)	-	(2,484)	(65,041)	455	-	-	-
378 Personnel Board	7,866	396	3,182	-	3,632	180,494	3,944	-	-	-
369 Commission on Public Records	-	12,346	-	-	431	122,850	(177)	-	24,060	-
305 Attorney General CS	-	-	-	3,578,503	-	11,684	16,373	-	11,684	-
394 State Treasurer	2,249	5,593	1,207	-	1,149	280,614	2,603	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 28,325	\$ 54,540	\$ 10,617	\$ 3,579,909	\$ 11,301	\$ 2,165,565	\$ 43,762	\$ (25,313)	\$ 217,937	\$ 6,171,599

State of New Mexico
Statewide Cost Allocation Plan
Summary of Fixed Costs for FY 2015

Actual FY 2013
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Department	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission
Building Depreciation	-	-	(252,091)	(27,372)	31,700	(18,090)	39,586	182,190	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	46,061	34,337	434	143	61,850	(33)	359	(58)	5,801	62
341-542 DFA - Program Support	1,441	8,010	5,057	-	10,055	313	354	-	6,708	213
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	2,910	12,000	5,236	2,545	230,694	1,120	8,217	847	19,659	416
350-608 GSD Space Management	-	5,962	(13,558)	(3,985)	6,659	1,427	5,773	11,910	2,981	-
350-608 GSD Bld Maintenance	-	-	(106,923)	(31,267)	24,884	(11,875)	40,553	81,947	-	-
350-604 GSD Purchasing	1,667	832	159	38	24,301	(43)	(48)	(53)	2,757	160
378 Personnel Board	964	2,510	5,335	2,727	6,287	725	3,934	711	6,462	-
369 Commission on Public Records	(119)	-	7,282	-	-	-	-	-	10,720	-
305 Attorney General CS	-	-	-	-	-	-	-	-	16,398	-
394 State Treasurer	1,644	10,217	321	175	38,985	146	1,022	63	9,116	116
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 54,569	\$ 73,867	\$ (348,747)	\$ (56,996)	\$ 435,415	\$ (26,311)	\$ 99,750	\$ 277,558	\$ 80,602	\$ 967

State of New Mexico
Statewide Cost Allocation Plan
Summary of Fixed Costs for FY 2015

Actual FY 2013
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Department	355 Public Defender	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other	379 Public Employees Labor Relations Board	394 State Treasurer Other
Building Depreciation	-	328,546	-	808,070	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	385,252	-	-	14,685	-	-	-
341-541 DFA - Policy & Budget	5,273	404	61	6,865	3,614	-	927	-	24	-
341-542 DFA - Program Support	44,474	79,027	44,304	18,436	6,507	-	4,665	-	1,110	402
341-543 DFA - Comm Dev & Local Govt	-	-	-	(263)	-	-	(100)	-	-	-
341-544 DFA - Financial Control	53,662	3,511	1,574	379,401	33,763	-	8,455	-	364	-
350-608 GSD Space Management	37,508	(3,040)	-	56,399	2,981	-	(1,733)	-	2,981	-
350-608 GSD Bld Maintenance	-	(23,235)	-	327,764	-	-	-	-	-	-
350-604 GSD Purchasing	60,130	1,239	1,089	7,002	1,463	-	(3,127)	-	7,632	-
378 Personnel Board	69,922	1,757	905	33,140	8,056	-	4,534	197,404	152	-
369 Commission on Public Records	13,381	484	(196)	(17)	7,381	464,598	27,998	-	-	-
305 Attorney General CS	11,835	-	-	-	19,396	-	15,811	-	16,398	-
394 State Treasurer	17,106	1,059	441	10,072	4,180	-	4,505	-	264	617,594
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 313,292	\$ 389,753	\$ 48,179	\$ 2,032,121	\$ 87,342	\$ 464,598	\$ 76,621	\$ 197,404	\$ 28,925	\$ 617,996

State of New Mexico
Statewide Cost Allocation Plan
Summary of Fixed Costs for FY 2015

Actual FY 2013
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Department	404 Brd of Examiners - Architects	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development	420 Regulation and Licensing	430 Public Regulation Commission	446 Brd of Medical Examiners	449 Board of Nursing	460 NM State Fair
Building Depreciation	-	-	-	63,174	88,244	609,599	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	1,654	180	61,468	-	6,697	-	-	248,102
341-541 DFA - Policy & Budget	47	-	65	1,482	740	3,168	6,913	207	308	1,414
341-542 DFA - Program Support	921	-	2,339	5,667	6,703	9,461	13,406	755	567	1,500
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	(2,290)	(6)	-	-	-	(723)
341-544 DFA - Financial Control	1,056	41	1,103	17,703	8,721	46,248	40,257	2,861	3,791	5,774
350-608 GSD Space Management	2,357	-	-	19,500	11,486	47,254	22,931	2,981	2,981	-
350-608 GSD Bld Maintenance	-	-	-	136,100	69,270	198,701	163,631	-	-	-
350-604 GSD Purchasing	(1,087)	(42)	378	3,379	9,278	4,157	17,876	932	1,930	-
378 Personnel Board	489	-	489	7,211	5,885	47,361	34,795	1,432	2,811	5,427
369 Commission on Public Records	3,192	-	-	-	(72)	78,568	18,209	13,701	8,988	-
305 Attorney General CS	16,398	-	13,453	-	31,077	513,647	-	12,974	16,477	16,823
394 State Treasurer	447	-	885	10,648	4,141	13,055	12,505	1,033	1,442	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 23,821	\$ (1)	\$ 20,364	\$ 265,046	\$ 294,652	\$ 1,571,213	\$ 337,220	\$ 36,877	\$ 39,295	\$ 278,317

State of New Mexico
Statewide Cost Allocation Plan
Summary of Fixed Costs for FY 2015

Actual FY 2013
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Department	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning	495 Spaceport Authority	505 Dept of Cultural Affairs	508 Livestock Board	516 Dept of Game & Fish
Building Depreciation	-	5,638	-	-	-	-	-	490,611	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	132,537	52,776	860,230	976,788	-	24,426
341-541 DFA - Policy & Budget	97	713	248	42	448	16	102	4,803	710	5,024
341-542 DFA - Program Support	(592)	3,921	5,764	992	-	2,031	3,021	7,089	471	14,122
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	(336)	(967)	(5,457)	(1,578)	-	(927)
341-544 DFA - Financial Control	2,731	8,492	3,605	726	125	452	1,868	75,409	14,071	58,461
350-608 GSD Space Management	(1,733)	4,477	(1,733)	2,981	-	-	2,981	69,766	2,981	13,658
350-608 GSD Bld Maintenance	-	5,336	-	-	-	-	-	462,356	-	-
350-604 GSD Purchasing	837	3,693	817	746	-	171	996	26,597	(1,277)	220,144
378 Personnel Board	1,109	8,030	1,469	265	235	76	642	84,303	8,389	38,361
369 Commission on Public Records	775	20,210	7,105	31	-	-	-	(225)	11,229	19,683
305 Attorney General CS	14,349	-	15,811	7,398	16,398	13,120	-	113,560	16,398	15,775
394 State Treasurer	1,152	1,902	1,654	833	-	257	1,677	31,291	6,442	32,372
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 18,725	\$ 62,413	\$ 34,740	\$ 14,014	\$ 149,408	\$ 67,932	\$ 866,060	\$ 2,340,769	\$ 59,416	\$ 441,100

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Department	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC	551 Interstate Stream Commission	569 Organic Commodity Commission	601 Commission on Women	603 Office of African Amer Affairs	604 Comm for Deaf & Hearing Impaired
Building Depreciation	219,365	-	-	-	308,264	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	551,359	-	-	44	849,908	263,886	-	-	-	-
341-541 DFA - Policy & Budget	9,065	608	15	1,690	7,546	-	(25)	(146)	85	507
341-542 DFA - Program Support	6,078	3,448	-	5,266	2,470	-	(839)	(5,462)	1,985	378
341-543 DFA - Comm Dev & Local Govt	(1,165)	-	-	-	(5,119)	-	-	-	-	(20)
341-544 DFA - Financial Control	75,155	1,353	122	26,147	44,110	-	474	1,698	1,227	3,288
350-608 GSD Space Management	27,077	-	-	-	36,669	-	(1,733)	-	2,981	10,677
350-608 GSD Bld Maintenance	152,158	-	-	-	150,323	-	-	-	-	-
350-604 GSD Purchasing	36,705	1,336	20	(10,758)	16,712	-	(1,156)	(2,313)	1,942	3,062
378 Personnel Board	4,904	207	-	15,927	41,786	-	(624)	(1,584)	788	1,989
369 Commission on Public Records	(442)	(47)	-	7,830	19,220	-	(1,686)	1,588	-	-
305 Attorney General CS	46,672	-	-	-	25,135	-	(14,314)	(16,272)	-	14,109
394 State Treasurer	39,429	804	6	8,402	10,645	-	811	2,623	1,162	2,230
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,166,361	\$ 7,709	\$ 164	\$ 54,547	\$ 1,507,669	\$ 263,886	\$ (19,092)	\$ (19,868)	\$ 10,170	\$ 36,220

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Department	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission
Building Depreciation	-	43,411	26,132	240,560	257,514	457,061	474,249	10,542	(3,738)	(3,643)
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	1,157,418	1,873,921	-	-	-	-	-	-
341-541 DFA - Policy & Budget	17	998	292	6,870	682,909	8,808	1,505	-	6,045	108
341-542 DFA - Program Support	1,086	1,192	2,515	23,697	12,085	3,719	4,334	-	8,882	(1)
341-543 DFA - Comm Dev & Local Govt	-	-	(1,423)	(3,944)	(2,725)	-	-	-	-	-
341-544 DFA - Financial Control	691	22,841	4,409	36,947	368,415	119,415	17,914	213	89,846	1,712
350-608 GSD Space Management	2,981	30,678	1,812	50,240	152,584	65,886	28,095	1,387	53,609	(2,364)
350-608 GSD Bld Maintenance	-	106,717	11,680	77,380	26,530	330,369	100,963	9,901	(2,527)	(4,824)
350-604 GSD Purchasing	2,085	9,053	1,179	14,291	33,302	(2,127)	(6,506)	(4,519)	17,054	1,485
378 Personnel Board	300	14,109	2,359	32,643	303,155	79,212	19,728	-	53,557	950
369 Commission on Public Records	-	15	8	1,774	95,938	61,323	5,497	14,819	1,773	-
305 Attorney General CS	15,718	7,398	11,684	-	-	38,747	-	-	-	15,811
394 State Treasurer	785	7,633	2,108	15,433	232,687	80,097	5,162	-	12,016	943
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 23,664	\$ 244,045	\$ 1,220,172	\$ 2,369,812	\$ 2,162,394	\$ 1,242,512	\$ 650,942	\$ 32,343	\$ 236,516	\$ 10,176

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Department	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	705 Dept of Military Affairs	760 Parole Brd
Building Depreciation	-	-	6,252,691	197,113	-	-	29,381	1,548,138	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	180,631	2,430,114	-	-	-	18,279	258,129	-
341-541 DFA - Policy & Budget	792	3,662	71,843	14,063	296	(12)	405	51,346	2,375	60
341-542 DFA - Program Support	16,340	9,897	113,241	10,327	590	(271)	3,070	71,136	7,253	567
341-543 DFA - Comm Dev & Local Govt	-	-	(54)	(3,773)	-	-	-	(224)	(611)	-
341-544 DFA - Financial Control	5,024	31,651	507,007	89,243	1,646	209	8,603	276,660	22,605	1,594
350-608 GSD Space Management	5,962	-	633,290	134,786	2,981	-	22,894	247,304	(3,466)	-
350-608 GSD Bld Maintenance	-	-	3,289,482	141,252	-	-	22,594	1,032,802	-	-
350-604 GSD Purchasing	8,230	9,483	136,185	22,682	506	(336)	2,061	55,697	29,071	595
378 Personnel Board	1,287	31,228	621,858	109,561	462	(270)	4,328	333,190	17,190	696
369 Commission on Public Records	(643)	-	61,324	(1,033)	-	(1,560)	(138)	23,532	9,256	6,637
305 Attorney General CS	13,453	-	7,398	48,612	-	13,453	28,481	-	-	15,718
394 State Treasurer	5,448	18,130	133,115	29,939	405	132	3,945	130,268	12,399	1,339
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 55,893	\$ 104,051	\$12,008,010	\$ 3,222,885	\$ 6,888	\$ 11,345	\$ 125,622	\$ 3,788,127	\$ 354,200	\$ 27,207

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Department	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	924 Public Education Department	925 Other Education	930 Regional Educational Cooperatives	940 Public School Facilities Authority
Building Depreciation	-	5,517,054	-	1,573,117	(4,449)	-	173,930	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	1,279	-	105,374	18,279	5,022,531	9,945,166	-	-	3,179,149
341-541 DFA - Policy & Budget	2	37,351	1,000	17,776	4,649	110,916	11,868	(1,560)	(3,011)	689
341-542 DFA - Program Support	131	11,654	1,181	9,590	2,633	2,729	16,898	-	-	20,242
341-543 DFA - Comm Dev & Local Govt	-	-	-	(861)	(69)	(15,476)	(85,332)	-	-	(205,007)
341-544 DFA - Financial Control	191	282,329	7,690	161,507	12,457	312,819	73,080	-	-	8,777
350-608 GSD Space Management	-	1,005,252	2,981	173,680	9,131	16,154	19,084	-	-	1,248
350-608 GSD Bld Maintenance	-	6,267,590	-	661,328	(2,277)	-	123,273	-	-	-
350-604 GSD Purchasing	41	58,535	2,621	243,788	4,598	240,211	36,392	-	-	2,596
378 Personnel Board	18	434,280	2,165	154,590	6,757	392,013	48,802	-	-	4,543
369 Commission on Public Records	119	66,712	4,193	(14,447)	-	12,541	5,575	-	-	1,173
305 Attorney General CS	-	-	9,902	53,241	-	-	11,835	-	-	-
394 State Treasurer	71	44,893	10,950	57,874	7,514	91,856	64,425	-	-	7,301
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 573	\$13,726,928	\$ 42,683	\$ 3,196,556	\$ 59,222	\$ 6,186,294	\$10,444,997	\$ (1,560)	\$ (3,011)	\$ 3,020,712

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Department	952 University of New Mexico	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
Building Depreciation	1,043,607	380,500	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	3,215,885	1,846,966	665,459	379,483	739,334	475,660	234,127	(2,643)	(11,813)	1,602
341-541 DFA - Policy & Budget	197,763	97,223	10,840	11,504	18,383	28,303	4,435	13,134	39,624	3,588
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	(1,752)	(3,399)	(507)	(632)	(1,014)	(185)	(603)	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	-
350-608 GSD Space Management	20,336	6,415	-	-	-	-	-	-	-	-
350-608 GSD Bld Maintenance	137,594	45,775	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	(4,746)	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-	-	-
950 Higher Education Department	2,105,761	1,103,088	123,433	181,693	215,210	341,116	53,220	195,582	562,293	48,190
Total	\$ 6,719,194	\$ 3,471,822	\$ 799,225	\$ 572,047	\$ 971,913	\$ 844,893	\$ 291,180	\$ 206,073	\$ 590,104	\$ 53,380

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Department	972 Mesalands Community College	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	-	-	-	-	-	-	-	-	1,057,434	\$ 22,888,841
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(2,929)	22,776	7,114	17,306	305,999	253,984	191,321	-	1,417,698	39,045,470
341-541 DFA - Policy & Budget	1,379	5,307	13,401	3,796	5,429	(820)	(393)	362,685	727,332	2,991,933
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	1,205	698,078
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	(19)	(281)	(994)	-	(9,368)	5,813,901
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	140,735	4,665,689
350-608 GSD Space Management	-	-	-	-	-	-	-	-	62,713	3,298,672
350-608 GSD Bld Maintenance	-	-	-	-	-	-	-	-	303,827	14,651,576
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	-	1,636,884
378 Personnel Board	-	-	-	-	-	-	-	-	-	3,759,984
369 Commission on Public Records	-	-	-	-	-	333	357	-	100,894	1,377,345
305 Attorney General CS	-	-	-	-	-	7,398	14,109	-	88,052	4,988,077
394 State Treasurer	-	-	-	-	-	-	-	-	-	2,331,670
950 Higher Education Department	14,410	66,649	163,770	39,716	69,459	-	-	-	-	5,283,591
Total	\$ 12,860	\$ 94,732	\$ 184,285	\$ 60,818	\$ 380,869	\$ 260,614	\$ 204,400	\$ 362,685	\$ 3,890,522	\$113,431,711