

**State of New Mexico
FY 2018 Statewide Cost Allocation Plan
Section I: Allocated Costs**



**Based on
FY 2016 Actual Expenditures**

3/31/2017



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SECTION I: INTRODUCTION

The FY 2018 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, 2016 (FY 2016); 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, 2018 (FY 2018). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2016 (FY 2016) and allocation data incurred by the central services during FY 2016. The FY 2018 SWCAP has been prepared by MGT of America Consulting, LLC. 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 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. 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 2 CFR Part 200:

- 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 2 CFR Part 200, 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 2 CFR Part 200, 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 2 CFR Part 200.
- ❖ ***State Organization Chart.*** A current State of New Mexico organization chart.
- ❖ ***FY 2018 Fixed Costs.*** A schedule providing a summary of the FY 2018 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 2016 costs to the approved fixed costs for FY 2016 (based on Actual FY 2013).
- ❖ ***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

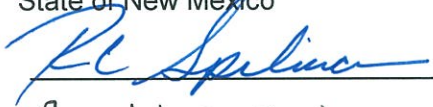
SECTION II: CERTIFICATE OF COST ALLOCATION PLAN

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 2018 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2017 and ending June 30, 2018 are allowable in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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: RONALD C. SPILMAN

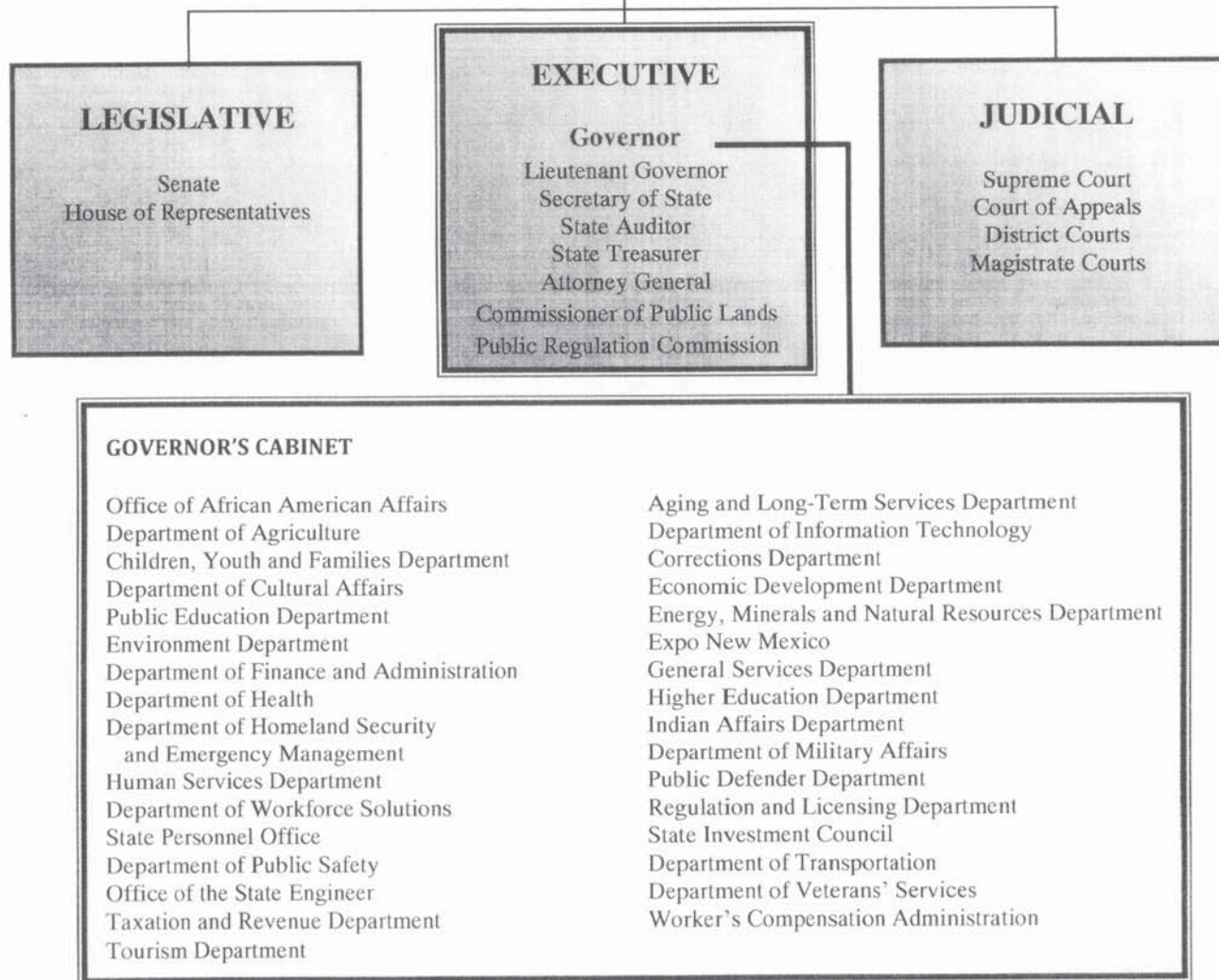
Title: State Controller

Date of Execution: 14 MARCH 2017



SECTION III
STATE ORGANIZATION CHART

Citizens of New Mexico



SECTION IV
FY 2018 FIXED COSTS

SECTION IV: FY 2018 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, 2018 (FY 2018). FY 2018 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2016 (FY 2016) allocated using FY 2016 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2016 (based on FY 2014 actual expenditures and data) to allocations based on FY 2016 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 2016 carry forward adjustment and FY 2018 fixed costs for each central service.

Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2018

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 2018 fixed cost for each budget account.
- ❖ **Central Services.** A column is provided for each central service with the FY 2018 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 2016 carry forward adjustment and FY 2018 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 2016 Actual).** The amount of FY 2016 actual costs allocated to each budget account based on FY 2016 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 2018 Statewide Cost Allocation Plan

- ❖ ***Prior Year Totals (FY 2016 Proposed)***. The amount of FY 2016 costs allocated to each budget account in the FY 2016 SWCAP. These costs are the FY 2016 fixed costs less any carry forward adjustment in the FY 2016 fixed costs (FY 2014 actual costs).
- ❖ ***Carry Forward***. The amount of FY 2016 carry forward adjustment to be included in determining each budget account's FY 2018 fixed costs. The amount is calculated by deducting the FY 2016 Proposed costs from the FY 2016 Actual costs.
- ❖ ***Fixed Allocation (FY 2018 Fixed Costs)***. The FY 2018 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 2016 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
 FY 2018 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
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(2,406)	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	466	360	99	97	108	257	-	122	140	67
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	12,753	6,449	1,797	1,721	2,106	10,618	11,688	3,413	8,396	3,070
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	180	797	36	57	360	267	-	899	385	1,336
378 Personnel Board	8,822	6,932	1,236	847	1,236	9,463	(513)	1,575	893	1,168
369 Commission on Public Records	30,721	5,500	-	-	69	119	216	-	-	1,187
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	4,395	1,643	238	577	873	2,559	7,080	1,473	1,089	915
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 54,931	\$ 21,681	\$ 3,406	\$ 3,298	\$ 4,753	\$ 23,283	\$ 18,471	\$ 7,482	\$ 10,903	\$ 7,744

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts	219 Supreme Ct 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	(262,975)	-	(75,942)	(57,734)	1,716	7,053	(0)	-	(678)	(3,462)
341-541 DFA - Policy & Budget	474	280	6,932	85	731	2,313	655	217	628	302
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,103	5,928	196,279	4,912	15,157	43,333	20,886	7,970	15,121	9,459
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,763	380	44,009	272	1,218	4,718	1,583	1,696	12,879	2,822
378 Personnel Board	11,028	6,089	70,734	2,861	16,914	58,177	26,892	5,432	15,699	6,643
369 Commission on Public Records	12,087	6,324	3,614	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,901	689	53,854	451	2,377	4,692	2,556	1,456	3,914	2,654
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ (224,620)	\$ 19,690	\$ 299,480	\$ (49,154)	\$ 38,113	\$ 120,286	\$ 52,572	\$ 16,771	\$ 47,563	\$ 18,418

**STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	(811)	(2,754)	(0)	-	(6,375)	-	(204)	2,858	-	-
341-541 DFA - Policy & Budget	232	280	354	87	633	319	802	2,212	469	1,643
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	7,364	13,538	14,994	2,382	14,626	9,449	17,180	47,771	12,804	33,315
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	2,184	1,547	992	766	2,251	3,371	5,088	2,595	884	4,656
378 Personnel Board	5,251	6,158	9,253	1,472	15,114	8,099	17,272	55,203	16,706	54,944
369 Commission on Public Records	-	-	-	-	-	-	-	21,877	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	2,315	2,094	1,800	798	3,631	1,808	4,952	5,316	1,246	2,475
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 16,537	\$ 20,863	\$ 27,392	\$ 5,505	\$ 29,880	\$ 23,047	\$ 45,090	\$ 137,833	\$ 32,108	\$ 97,033

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	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	-	-	-	-	-	-	-	1,338	-	-
341-541 DFA - Policy & Budget	435	270	465	278	238	224	258	118	358	295
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,257	5,341	10,663	11,455	7,012	6,392	15,312	4,760	9,988	8,606
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,521	843	36	8,321	3,438	1,197	1,136	1,665	2,529	1,259
378 Personnel Board	12,774	6,538	14,778	6,721	5,934	6,405	6,524	2,587	14,096	8,520
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,512	1,375	1,478	1,335	1,414	1,411	1,383	812	1,372	2,254
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 26,499	\$ 14,366	\$ 27,420	\$ 28,110	\$ 18,035	\$ 15,630	\$ 24,613	\$ 11,280	\$ 28,342	\$ 20,934

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	263 Judicial District Attorney 13th	264 Administrativ e 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 Administrativ e Hearings Office	341-541 DFA Education Account	341-541 DFA Finance Board
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,983,802	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(229)	-	-	-	-	18,831	-	-	-	-
341-541 DFA - Policy & Budget	485	232	239	-	315	7,119	4,888	126	-	266,225
341-542 DFA - Program Support	-	-	-	-	(2,117)	(10,397)	(3,072)	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,898	10,497	9,994	-	6,506	624,937	19,405	1,243	-	-
350-608 GSD Space Management	-	-	-	-	-	(60,205)	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	5,106	392,037	-	-	-	-
350-604 GSD Purchasing	3,289	11,379	514	-	262	9,626	1,203	-	-	-
378 Personnel Board	14,033	2,770	6,222	-	5,479	177,034	3,340	2,353	-	-
369 Commission on Public Records	-	37,646	-	-	4,024	204,643	743	-	-	(492)
305 Attorney General CS	-	-	-	5,315,426	-	(18,679)	(32,126)	-	-	(18,679)
394 State Treasurer	1,957	4,866	1,050	-	999	244,127	2,265	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 31,432	\$ 67,389	\$ 18,019	\$ 5,315,426	\$ 20,574	\$ 3,572,876	\$ (3,355)	\$ 3,722	\$ -	\$ 247,054

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	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	\$	-	\$	-	\$	-	\$	24,792	\$	-	\$	106,968	\$	24,093	\$	-	\$	77,374		
Equipment Depreciation		-		-		-		-		-		-		-		-		-		
Interest Expense		-		-		-		-		-		-		-		-		-		
341-541 DFA - Policy & Budget		5,775		7,502		33,792		26,649		377		-		148		35,735		45		953
341-542 DFA - Program Support		-		-		(1,165)		(5,203)		(3,182)		-		-		(7,642)		-		(318)
341-543 DFA - Comm Dev & Local Govt		(186,808)		-		-		-		-		-		-		-		-		-
341-544 DFA - Financial Control		-		-		5,868		31,300		6,686		-		2,273		479,713		2,109		14,360
350-608 GSD Space Management		-		-		-		(4,631)		-		(9,378)		(4,501)		-		-		(5,666)
350-608 GSD Facilities Management		-		-		-		5,106		17,295		-		38,796		21,914		2,553		23,441
350-604 GSD Purchasing		-		-		714		771		98		-		41		13,203		15		175
378 Personnel Board		-		-		2,058		4,470		6,041		-		(39)		11,962		837		4,733
369 Commission on Public Records		-		-		545		-		13,249		-		-		-		-		-
305 Attorney General CS		-		-		-		-		-		-		-		-		-		-
394 State Treasurer		-		-		1,431		8,888		279		-		153		33,916		127		889
950 Higher Education Department		-		-		-		-		-		-		-		-		-		-
Total	\$	(181,032)	\$	7,502	\$	43,243	\$	71,982	\$	61,004	\$	-	\$	138,963	\$	608,393	\$	5,686	\$	115,939

**STATE OF NEW MEXICO
FY 2018 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	355 Public Defender	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State
Building Depreciation	\$ 64,410	\$ -	\$ -	\$ -	\$ (18,635)	\$ -	\$ 329,235	\$ -	\$ -	\$ 6,203
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	(127,356)	-	-	272,175
341-541 DFA - Policy & Budget	74	2,242	51	4,331	275	45	6,169	4,468	-	966
341-542 DFA - Program Support	-	(5,518)	(212)	(12,733)	182,770	14,367	(8,387)	(6,790)	-	(5,091)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,685	43,870	1,235	66,630	5,791	2,355	63,930	72,073	-	18,563
350-608 GSD Space Management	(14,607)	-	-	-	-	-	(39,198)	-	-	-
350-608 GSD Facilities Management	6,701	5,106	-	-	-	-	171,016	2,553	-	8,579
350-604 GSD Purchasing	-	1,758	82	16,194	576	375	3,788	1,434	-	170
378 Personnel Board	1,163	9,851	-	89,672	4,885	604	28,281	13,943	-	6,342
369 Commission on Public Records	-	16,656	-	61,491	2,405	-	199	18,364	948,305	46,701
305 Attorney General CS	-	32,980	-	(13,424)	53,453	-	-	20,934	-	69,582
394 State Treasurer	55	7,931	101	14,882	921	384	8,762	3,637	-	3,919
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 59,480	\$ 114,877	\$ 1,256	\$ 227,043	\$ 232,441	\$ 18,130	\$ 436,439	\$ 130,615	\$ 948,305	\$ 428,109

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	378 Personnel Other	379 Public Employees Labor Relations Board	394 State Treasurer Other	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
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,446	\$ 67,072	\$ 606,919	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	5,128	(0)	(66,358)	-	(6,416)
341-541 DFA - Policy & Budget	-	19	-	81	-	227	1,744	3,260	2,854	2,868
341-542 DFA - Program Support	-	(847)	-	(530)	-	(1,697)	(4,454)	(8,170)	(6,151)	(7,097)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	1,372	-	1,918	82	2,263	30,600	21,699	62,675	51,840
350-608 GSD Space Management	-	-	-	-	-	-	(13,101)	(12,529)	(35,939)	(32,435)
350-608 GSD Facilities Management	-	2,553	-	-	-	-	38,908	46,791	148,673	(65,746)
350-604 GSD Purchasing	-	2,112	-	493	-	231	3,192	3,613	5,432	8,639
378 Personnel Board	389,323	394	-	303	-	761	7,100	6,564	47,522	27,101
369 Commission on Public Records	-	-	-	(824)	-	-	-	3,854	126,686	81,395
305 Attorney General CS	-	32,980	-	(11,712)	-	46,200	-	(44,400)	1,074,537	-
394 State Treasurer	-	230	1,381,206	389	-	770	9,263	3,603	11,358	10,879
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 389,323	\$ 38,813	\$ 1,381,206	\$ (9,881)	\$ 82	\$ 53,882	\$ 140,698	\$ 24,999	\$ 2,044,566	\$ 71,030

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	440 Superintende nt 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	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,325	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	(30,800)	-	-	-	-	(105,740)	(39,946)
341-541 DFA - Policy & Budget	5,682	317	152	868	69	483	411	29	-	20
341-542 DFA - Program Support	(4,986)	(1,060)	(425)	(1,270)	(850)	(2,120)	(5,514)	(955)	-	(2,229)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	18,654	7,580	6,642	4,568	5,799	9,928	12,566	2,424	-	1,624
350-608 GSD Space Management	-	-	-	-	-	(1,058)	-	-	-	-
350-608 GSD Facilities Management	45,961	2,553	2,553	-	-	9,482	-	2,553	-	-
350-604 GSD Purchasing	-	483	827	-	493	1,408	586	339	-	77
378 Personnel Board	19,227	2,096	3,617	6,232	734	7,889	3,407	564	-	197
369 Commission on Public Records	35,168	(929)	2,508	-	6,161	34,494	16,440	(9,574)	-	-
305 Attorney General CS	-	(18,174)	48,539	15,975	15,975	-	27,774	(14,967)	34,765	(14,051)
394 State Treasurer	-	899	1,254	-	1,002	1,654	1,439	725	-	224
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 119,705	\$ (6,235)	\$ 65,667	\$ (4,426)	\$ 29,385	\$ 70,486	\$ 57,109	\$ (18,862)	\$ (70,976)	\$ (54,084)

STATE OF NEW MEXICO
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 SUMMARY OF FIXED COSTS

Department / Budget Account	495 Spaceport Authority	505 Dept of Cultural Affairs	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC	551 Interstate Stream Commission
Building Depreciation	\$ -	\$ (208,573)	\$ -	\$ -	\$ 227,913	\$ -	\$ -	\$ -	\$ 341,703	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(221,998)	27,604	-	18,043	(233,357)	-	-	-	100,431	274,964
341-541 DFA - Policy & Budget	833	3,654	563	3,921	6,276	396	8	1,250	6,171	-
341-542 DFA - Program Support	(3,501)	(13,999)	(847)	(8,812)	(7,960)	(3,399)	(212)	(8,166)	(11,993)	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	8,188	100,909	20,917	107,419	148,846	2,546	638	44,040	74,691	-
350-608 GSD Space Management	-	(18,194)	-	-	(36,009)	-	-	-	(27,931)	-
350-608 GSD Facilities Management	-	(25,127)	2,553	10,213	164,285	-	-	-	115,136	-
350-604 GSD Purchasing	694	14,262	2,071	69,033	23,487	658	10	3,551	7,375	-
378 Personnel Board	4,299	92,441	9,456	49,579	95,682	262	-	24,547	50,531	-
369 Commission on Public Records	-	17,158	(718)	32,176	12,397	318	-	43,740	34,576	(2,428)
305 Attorney General CS	-	207,101	(11,712)	18,113	77,605	-	-	-	(32,730)	-
394 State Treasurer	1,459	27,222	5,605	28,163	34,302	700	6	7,309	9,261	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ (210,027)	\$ 224,458	\$ 27,888	\$ 327,849	\$ 513,468	\$ 1,481	\$ 450	\$ 116,272	\$ 667,220	\$ 272,537

STATE OF NEW MEXICO
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 SUMMARY OF FIXED COSTS

Department / Budget Account	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	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,572	\$ 15,797	\$ 245,034	\$ 578,445	\$ 101,129
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	106,555	(252,305)	-	-
341-541 DFA - Policy & Budget	-	-	71	294	51	1,035	251	5,421	656,283	6,338
341-542 DFA - Program Support	-	(212)	(742)	(530)	(1,165)	(847)	(3,714)	(21,768)	(16,346)	(3,499)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,163	3,979	2,176	5,528	1,228	40,033	11,651	64,619	554,841	195,940
350-608 GSD Space Management	-	-	-	-	-	(19,302)	(2,441)	(14,510)	(43,323)	(62,361)
350-608 GSD Facilities Management	-	-	-	2,553	2,553	95,274	10,098	157,047	392,030	297,934
350-604 GSD Purchasing	-	5	920	1,418	740	3,993	1,326	8,316	12,134	5,648
378 Personnel Board	-	-	564	2,531	(275)	22,160	2,086	54,605	363,588	92,921
369 Commission on Public Records	-	3,822	-	-	-	40	20	9,893	(57,834)	887
305 Attorney General CS	-	-	-	25,721	(16,386)	31,688	27,976	-	-	(1,542)
394 State Treasurer	705	2,282	1,011	1,940	683	6,640	1,834	13,426	202,431	69,683
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,869	\$ 9,876	\$ 4,000	\$ 39,456	\$ (12,570)	\$ 331,287	\$ 171,438	\$ 269,778	\$ 2,642,249	\$ 703,078

**STATE OF NEW MEXICO
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SUMMARY OF FIXED COSTS**

Department / Budget Account	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Development al Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission
Building Depreciation	\$ 171,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,513,264	\$ 308,549	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	178,036	(1,296,155)	-	-
341-541 DFA - Policy & Budget	1,063	-	3,805	165	566	3,899	47,217	15,196	523	-
341-542 DFA - Program Support	(3,812)	-	(2,761)	(212)	(15,823)	(8,177)	(91,004)	(15,179)	(637)	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	25,125	432	150,583	3,972	29,480	55,292	742,901	120,338	3,689	442
350-608 GSD Space Management	(18,261)	-	-	-	-	-	(494,645)	(27,307)	-	-
350-608 GSD Facilities Management	95,969	-	45,958	2,553	2,553	-	2,323,986	225,306	-	-
350-604 GSD Purchasing	3,037	-	9,791	637	2,225	5,571	65,667	11,302	211	-
378 Personnel Board	24,581	-	52,403	2,832	2,765	49,516	671,935	113,333	549	(132)
369 Commission on Public Records	13,863	30,659	10,672	-	298	-	131,786	65,530	-	328
305 Attorney General CS	-	-	-	(18,702)	(14,051)	-	(14,967)	(46,154)	-	(14,051)
394 State Treasurer	4,490	-	10,453	820	4,740	15,772	115,806	26,046	353	115
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 318,038	\$ 31,091	\$ 280,904	\$ (7,934)	\$ 12,752	\$ 121,873	\$11,189,983	\$ (499,195)	\$ 4,687	\$ (13,299)

**STATE OF NEW MEXICO
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SUMMARY OF FIXED COSTS**

Department / Budget Account	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 Mgmnt	805 Dept of Transportatio n
Building Depreciation	\$ 16,052	\$ 2,024,945	\$ -	\$ -	\$ -	\$ 6,209,321	\$ -	\$ 3,368,740	\$ 76,189	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	20,588	(3,389)	(204,317)	-	-	-	-	(31,474)	(3,389)	(1,941,916)
341-541 DFA - Policy & Budget	519	42,988	2,538	37	1	26,871	1,516	13,918	10,606	110,703
341-542 DFA - Program Support	(2,974)	(70,933)	(5,520)	(530)	(212)	(7,852)	(955)	(6,366)	(2,864)	(1,905)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	17,982	450,310	36,712	3,112	339	289,828	14,997	233,555	20,025	365,793
350-608 GSD Space Management	(4,646)	(125,847)	-	-	-	(930,840)	-	(146,196)	(14,733)	-
350-608 GSD Facilities Management	51,094	520,083	-	-	-	3,835,471	2,553	726,426	66,056	12,766
350-604 GSD Purchasing	2,236	25,379	9,739	262	21	30,534	1,521	69,398	3,310	117,668
378 Personnel Board	10,159	426,994	21,019	1,114	(132)	425,272	3,421	256,514	6,459	439,436
369 Commission on Public Records	862	88,292	19,875	11,551	308	153,254	9,352	2,128	-	12,280
305 Attorney General CS	(41,068)	-	-	(16,386)	-	-	(16,386)	2,581	-	-
394 State Treasurer	3,432	113,329	10,786	1,165	62	39,056	9,527	50,349	6,537	79,913
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	\$ 74,235	\$ 3,492,152	\$ (109,168)	\$ 325	\$ 385	\$10,070,914	\$ 25,546	\$ 4,539,572	\$ 168,195	\$ (805,262)

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	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	\$ 209,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,185,457	\$ 432,219	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(6,958,418)	-	-	(1,270,633)	-	2,157,385	4,429,238	3,131,877	974,680	869,689
341-541 DFA - Policy & Budget	451,429	(4,867)	-	524	(70,217)	-	153,506	48,554	6,950	5,133
341-542 DFA - Program Support	(15,600)	-	-	(17,045)	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	124,680	-	-	16,516	2,988	-	-	-	-	-
350-608 GSD Space Management	(24,702)	-	-	-	-	-	(24,886)	(9,074)	-	-
350-608 GSD Facilities Management	106,767	-	-	2,553	-	-	102,951	37,531	-	-
350-604 GSD Purchasing	24,017	-	-	4,826	-	-	-	-	-	-
378 Personnel Board	50,990	-	-	11,650	499	-	-	-	-	-
369 Commission on Public Records	31,782	-	-	1,389	-	-	-	(1,604)	-	-
305 Attorney General CS	33,052	-	-	-	-	-	-	-	-	-
394 State Treasurer	56,048	-	-	6,352	-	-	-	-	-	-
950 Higher Education Department	-	-	-	-	-	-	2,846,385	959,223	130,728	100,036
Total	\$ (5,910,869)	\$ (4,867)	\$ -	\$ (1,243,867)	\$ (66,729)	\$ 2,157,385	\$ 8,692,650	\$ 4,598,725	\$ 1,112,359	\$ 974,858

STATE OF NEW MEXICO
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 SUMMARY OF FIXED COSTS

Department / Budget Account	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College	972 Mesalands Community College	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,919,290	1,642,818	447,971	565	1,182	605	78	541	796	189
341-541 DFA - Policy & Budget	13,481	13,484	1,801	6,178	13,782	2,183	915	3,104	8,051	2,390
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	-
350-608 GSD Space Management	-	-	-	-	-	-	-	-	-	-
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	261,474	263,310	36,136	123,048	281,903	41,985	17,784	61,110	156,153	46,252
Total	\$ 2,194,245	\$ 1,919,612	\$ 485,908	\$ 129,791	\$ 296,868	\$ 44,774	\$ 18,777	\$ 64,755	\$ 165,000	\$ 48,831

STATE OF NEW MEXICO
 FY 2018 STATEWIDE COST ALLOCATION PLAN
 SUMMARY OF FIXED COSTS

Department / Budget Account	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	\$ -	\$ -	\$ -	\$ -	\$ 365,713	\$ 26,681,542
Equipment Depreciation	-	-	-	-	-	-
Interest Expense	582,613	(60,937)	1,320,025	-	(284,334)	4,962,057
341-541 DFA - Policy & Budget	3,609	4,169	4,226	(280,460)	524,381	2,339,866
341-542 DFA - Program Support	-	-	-	-	(1,062)	(302,182)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	(186,808)
341-544 DFA - Financial Control	-	-	-	-	491,240	6,990,207
350-608 GSD Space Management	-	-	-	-	(61,174)	(2,339,630)
350-608 GSD Facilities Management	-	-	-	-	379,142	10,698,755
350-604 GSD Purchasing	-	-	-	-	49,203	807,731
378 Personnel Board	-	-	-	-	-	4,881,694
369 Commission on Public Records	-	536	1,410	-	223,468	2,633,638
305 Attorney General CS	-	31,510	25,721	-	(53,357)	6,786,483
394 State Treasurer	-	-	-	-	-	2,872,406
950 Higher Education Department	70,219	-	-	-	-	5,395,745
Total	\$ 656,441	\$ (24,722)	\$ 1,351,382	\$ (280,460)	\$ 1,633,220	\$ 72,221,505