

**State of New Mexico
FY 2020 Statewide Cost Allocation Plan
Section I: Allocated Costs**



**Based on
FY 2018 Actual Expenditures**

Submitted 3/29/2019



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SECTION I: INTRODUCTION

The FY 2020 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, 2018 (FY 2018); 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, 2020 (FY 2020). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2018 (FY 2018) and allocation data incurred by the central services during FY 2018. The FY 2020 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 2020 Fixed Costs.*** A schedule providing a summary of the FY 2020 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 2018 costs to the approved fixed costs for FY 2018 (based on Actual FY 2016).
- ❖ ***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 2020 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2019 and ending June 30, 2020 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: 

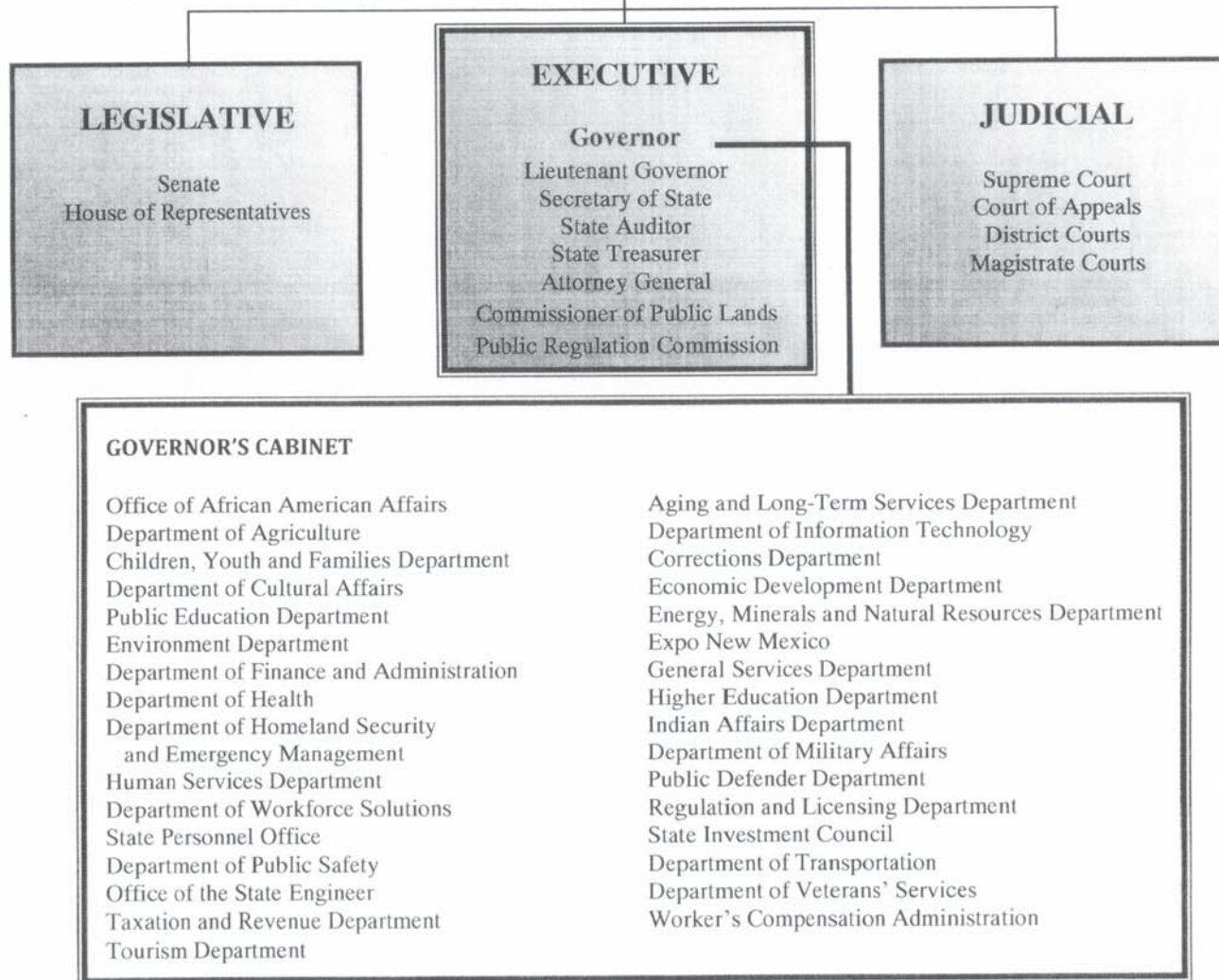
Name of Official: RONALD C SPILALIAN

Title: Controller

Date of Execution: MARCH 29, 2019

SECTION III
STATE ORGANIZATION CHART

Citizens of New Mexico



SECTION IV
FY 2020 FIXED COSTS

SECTION IV: FY 2020 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, 2020 (FY 2020). FY 2020 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2018 (FY 2018) allocated using FY 2018 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2018 (based on FY 2016 actual expenditures and data) to allocations based on FY 2018 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 2018 carry forward adjustment and FY 2020 fixed costs for each central service.

Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2020

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 2020 fixed cost for each budget account.
- ❖ **Central Services.** A column is provided for each central service with the FY 2020 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 2018 carry forward adjustment and FY 2020 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 2018 Actual).** The amount of FY 2018 actual costs allocated to each budget account based on FY 2018 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 2020 Statewide Cost Allocation Plan

- ❖ ***Prior Year Totals (FY 2018 Proposed)***. The amount of FY 2018 costs allocated to each budget account in the FY 2018 SWCAP. These costs are the FY 2018 fixed costs less any carry forward adjustment in the FY 2018 fixed costs (FY 2015 actual costs).
- ❖ ***Carry Forward***. The amount of FY 2018 carry forward adjustment to be included in determining each budget account's FY 2020 fixed costs. The amount is calculated by deducting the FY 2018 Proposed costs from the FY 2018 Actual costs.
- ❖ ***Fixed Allocation (FY 2020 Fixed Costs)***. The FY 2020 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 2018 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 2020 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
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	609	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	307	203	55	53	61	199	-	77
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,964	6,216	1,984	2,209	2,427	9,968	10,640	2,723
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	68	301	14	21	136	101	-	339
378 Personnel Board	5,227	3,987	1,171	1,375	1,560	5,308	243	379
369 Commission on Public Records	84,599	14,021	-	-	169	192	245	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	5,841	2,184	316	766	1,161	3,400	9,409	1,957
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 108,613	\$ 26,912	\$ 3,539	\$ 4,425	\$ 5,514	\$ 19,168	\$ 20,537	\$ 5,476

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	208 NM Compilation Commission	210 Judicial Standards Commission	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
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	42,774	-	167,259	85,113	3,322	50,277
341-541 DFA - Policy & Budget	102	41	294	176	3,619	57	425	1,457
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	7,476	2,842	9,981	5,370	181,385	4,479	14,286	45,402
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	145	504	665	143	16,603	103	460	1,780
378 Personnel Board	527	759	5,964	3,202	45,244	1,635	9,437	37,508
369 Commission on Public Records	-	(787)	(5,339)	4,579	(485)	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	1,447	1,217	2,526	915	71,568	599	3,159	6,235
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 9,697	\$ 4,576	\$ 56,865	\$ 14,386	\$ 485,192	\$ 91,986	\$ 31,087	\$ 142,658

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	233 Judicial District Court 3rd	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	0	-	(163)	3,738	428	2,974	0	-
341-541 DFA - Policy & Budget	390	131	385	171	145	169	209	51
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	15,917	7,387	13,870	8,803	7,085	12,666	13,653	2,439
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	597	640	4,859	1,064	824	584	374	289
378 Personnel Board	10,002	3,135	8,185	3,798	3,437	3,975	5,326	1,153
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	3,397	1,935	5,201	3,527	3,077	2,783	2,392	1,060
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 30,302	\$ 13,227	\$ 32,337	\$ 21,101	\$ 14,996	\$ 23,150	\$ 21,954	\$ 4,992

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	244 Bernalillo							
	241 Judicial District Court 11th	242 Judicial District Court 12th	243 Judicial District Court 13th	244 Bernalillo County Metropolitan Crt	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	6,258	-	225	24,220	2,582	-	-	-
341-541 DFA - Policy & Budget	392	187	453	1,337	312	1,065	301	154
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	12,859	8,639	14,998	44,168	11,357	26,943	9,149	5,226
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	849	1,272	1,920	979	333	1,757	574	318
378 Personnel Board	7,269	4,603	8,112	29,554	8,566	24,877	7,059	3,858
369 Commission on Public Records	-	-	-	37,400	127,993	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	4,825	2,403	6,581	7,065	1,656	3,289	2,009	1,827
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 32,453	\$ 17,104	\$ 32,290	\$ 144,723	\$ 152,799	\$ 57,931	\$ 19,092	\$ 11,383

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	-	-	-	-	-	2,591	-	-
341-541 DFA - Policy & Budget	306	171	132	145	163	77	246	188
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	9,647	10,526	6,241	5,573	14,258	4,288	7,222	7,654
350-608 GSD Facilities Management	-	-	-	-	-	-	-	649
350-604 GSD Purchasing	14	3,139	1,297	452	428	628	954	475
378 Personnel Board	7,723	4,501	2,926	3,224	4,125	1,403	5,031	4,442
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	1,964	1,775	1,879	1,875	1,838	1,079	1,823	2,995
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 19,654	\$ 20,112	\$ 12,475	\$ 11,269	\$ 20,812	\$ 10,066	\$ 15,277	\$ 16,403

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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
Building Depreciation	-	-	-	-	-	883,482	-	7,822
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	0	-	-	-	-	90,666	-	-
341-541 DFA - Policy & Budget	338	150	116	-	173	4,885	2,780	99
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	9,834	8,929	9,003	-	5,015	545,359	17,436	1,670
350-608 GSD Facilities Management	-	-	-	-	(526)	510,631	2,290	10,048
350-604 GSD Purchasing	1,241	4,293	194	-	99	3,632	454	-
378 Personnel Board	6,143	1,146	3,278	-	3,229	140,264	4,086	1,812
369 Commission on Public Records	-	(32,536)	-	-	5,167	(31,806)	1,662	4,352
305 Attorney General CS	-	-	-	3,493,553	-	-	-	-
394 State Treasurer	2,601	6,466	1,395	-	1,328	324,428	3,010	-
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 20,156	\$ (11,552)	\$ 13,986	\$ 3,493,553	\$ 14,484	\$ 2,471,540	\$ 31,718	\$ 25,803

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	341-541 DFA Finance Board	341-543 DFA Comm Devel Other	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-605 GSD Printing & Graphics	350-606 GSD Risk Management
Building Depreciation	-	-	-	-	-	4,111	273,127	30,931
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	23,274	-	-	-	-	-	-
341-541 DFA - Policy & Budget	176,812	1,628	4,469	21,292	21,155	146	95	26,667
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	7,838,635	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	3,999	17,935	43,466	2,483	395,008
350-608 GSD Facilities Management	4,209	-	-	-	4,054	4,065	79,312	25,870
350-604 GSD Purchasing	-	-	-	270	291	37	16	4,981
378 Personnel Board	-	-	-	924	2,856	5,850	1,319	5,272
369 Commission on Public Records	(276)	-	725	(1,225)	725	17,657	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	1,901	11,812	371	203	45,072
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 180,745	\$ 7,863,537	\$ 5,195	\$ 27,160	\$ 58,827	\$ 75,704	\$ 356,554	\$ 533,800

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	350-609 GSD Aviation	350-609 GSD Motor Pool	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	355 Public Defender	356 Governor	360 Lieutenant Governor
Building Depreciation	-	77,275	194,678	-	-	-	85,210	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	30	609	47	1,623	47	2,727	151	25
341-542 DFA - Program Support	-	-	-	-	-	-	162,915	31,040
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,716	12,007	1,202	34,605	896	65,631	4,949	1,998
350-608 GSD Facilities Management	(2,553)	27,776	41,353	4,054	-	-	365	-
350-604 GSD Purchasing	6	66	-	663	31	6,109	217	142
378 Personnel Board	425	3,132	1,635	8,950	-	62,869	2,808	641
369 Commission on Public Records	-	-	-	14,540	-	47,526	4,803	377
305 Attorney General CS	-	-	-	22,439	-	-	33,408	-
394 State Treasurer	168	1,181	73	10,540	134	19,777	1,224	510
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ (208)	\$ 122,046	\$ 238,987	\$ 97,414	\$ 1,108	\$ 204,640	\$ 296,050	\$ 34,732

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other	379 Public Employees Labor Relations Board	394 State Treasurer Other	404 Brd of Examiners - Architects
Building Depreciation	2,423	-	-	5,900	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,014,101	-	-	827,328	-	-	-	-
341-541 DFA - Policy & Budget	4,410	1,157	-	827	-	10	-	(4)
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	54,486	59,895	-	13,457	-	491	-	1,897
350-608 GSD Facilities Management	(144,904)	2,027	-	7,931	-	2,027	-	-
350-604 GSD Purchasing	1,429	541	-	64	-	797	-	186
378 Personnel Board	21,478	9,974	-	8,092	316,372	232	-	752
369 Commission on Public Records	648	32,552	684,616	32,436	-	-	-	7,672
305 Attorney General CS	-	21,900	-	66,259	-	22,439	-	31,050
394 State Treasurer	11,645	4,833	-	5,208	-	305	570,372	517
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 965,715	\$ 132,877	\$ 684,616	\$ 967,502	\$ 316,372	\$ 26,301	\$ 570,372	\$ 42,070

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development	420 Regulation and Licensing	430 Public Regulation Commission	440 Superintendent of Insurance	446 Brd of Medical Examiners
Building Depreciation	-	-	(664)	2,011	471,280	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	36,502	0	778,224	-	1,624	-	-
341-541 DFA - Policy & Budget	-	(49)	863	1,303	1,773	16,515	2,170	26
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	72	3,048	23,079	14,832	55,895	41,125	15,523	5,884
350-608 GSD Facilities Management	-	-	143,686	7,300	134,050	95,845	55,651	(2,553)
350-604 GSD Purchasing	-	87	1,204	1,363	2,049	3,259	-	182
378 Personnel Board	-	463	6,027	5,003	38,551	20,731	11,097	1,581
369 Commission on Public Records	-	-	-	1,837	174,263	20,820	83,792	20,084
305 Attorney General CS	-	31,975	-	-	358,142	-	22,614	-
394 State Treasurer	-	1,023	12,311	4,788	15,093	14,457	-	1,194
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 72	\$ 73,050	\$ 186,505	\$ 816,660	\$ 1,251,098	\$ 214,375	\$ 190,846	\$ 26,398

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	-	-	-	(6,984)	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	284,286	-	-	-	-	198,591	16,615
341-541 DFA - Policy & Budget	126	768	40	220	202	19	-	15
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	5,987	2,614	4,456	8,907	5,615	1,580	-	1,230
350-608 GSD Facilities Management	2,027	-	-	(4,235)	2,290	2,027	-	-
350-604 GSD Purchasing	312	-	186	531	221	128	-	29
378 Personnel Board	3,063	7,687	1,150	4,351	2,177	386	-	(132)
369 Commission on Public Records	23,537	-	10,842	(16,996)	(4,539)	17,139	-	725
305 Attorney General CS	31,975	(18,144)	10,944	-	20,671	25,926	1,522	-
394 State Treasurer	1,667	-	1,332	2,199	1,912	964	-	298
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 68,694	\$ 277,212	\$ 28,951	\$ (12,007)	\$ 28,548	\$ 48,168	\$ 200,113	\$ 18,779

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
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
Building Depreciation	-	50,981	-	-	108,825	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,625,373	1,045,823	-	60,972	467,516	-	-	-
341-541 DFA - Policy & Budget	231	1,609	319	2,414	4,699	278	(2)	1,215
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	4,049	84,220	20,145	85,551	153,375	2,300	370	38,830
350-608 GSD Facilities Management	-	71,071	2,027	8,107	98,607	2,290	-	-
350-604 GSD Purchasing	262	5,380	781	26,043	8,861	248	4	1,340
378 Personnel Board	1,655	79,736	9,450	30,562	100,194	269	38	15,629
369 Commission on Public Records	-	47,136	20,643	52,534	67,731	905	-	(11,440)
305 Attorney General CS	-	167,476	-	10,944	80,401	-	-	-
394 State Treasurer	1,938	36,176	7,448	37,426	45,585	930	7	9,714
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 1,633,509	\$ 1,589,610	\$ 60,812	\$ 314,553	\$ 1,135,795	\$ 7,221	\$ 418	\$ 55,288

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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
Building Depreciation	285,422	-	-	-	-	-	-	66,282
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,536,226	884,302	-	-	-	-	-	-
341-541 DFA - Policy & Budget	3,221	-	-	-	33	454	5	693
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	41,268	-	1,025	3,505	2,874	4,826	1,186	33,581
350-608 GSD Facilities Management	275,148	-	-	-	2,290	6,607	2,027	109,779
350-604 GSD Purchasing	2,782	-	-	2	347	535	279	1,507
378 Personnel Board	28,877	-	227	744	1,513	1,628	506	13,296
369 Commission on Public Records	2,982	-	-	(1,225)	-	-	-	(35)
305 Attorney General CS	-	-	-	-	-	20,671	-	1,433
394 State Treasurer	12,307	-	938	3,032	1,343	2,578	908	8,825
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 2,188,234	\$ 884,302	\$ 2,189	\$ 6,059	\$ 8,401	\$ 37,299	\$ 4,912	\$ 235,360

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	609 Indian Affairs	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Dvelopment	644 Vocational Rehabilitation	645 Disability Commission
Building Depreciation	6,253	400,096	(89,972)	253,578	238,764	-	78,911	21,287
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,611,725	43,672	-	-	-	-	-	-
341-541 DFA - Policy & Budget	208	2,992	383,645	3,217	620	-	2,981	55
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	7,266	48,785	496,916	176,782	22,088	380	133,932	3,153
350-608 GSD Facilities Management	5,614	213,285	291,461	511,559	251,467	-	232,988	95,157
350-604 GSD Purchasing	500	3,137	4,578	2,131	1,146	-	3,694	240
378 Personnel Board	1,224	26,179	294,872	109,647	16,884	-	41,368	1,310
369 Commission on Public Records	48	12,661	295,083	47,502	(3,156)	7,699	(6,325)	-
305 Attorney General CS	(23,328)	-	-	(6,353)	-	-	-	21,954
394 State Treasurer	2,437	17,843	269,017	92,603	5,967	-	13,892	1,090
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 1,611,949	\$ 768,650	\$ 1,945,599	\$ 1,190,666	\$ 533,781	\$ 8,080	\$ 501,441	\$ 144,247

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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
Building Depreciation	-	-	5,183,589	352,890	-	-	740,423	2,006,414
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	44,594	5,320,034	-	-	62,023	31,766
341-541 DFA - Policy & Budget	364	3,444	27,419	7,103	258	-	2,298	31,478
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	20,590	47,712	511,287	103,962	3,777	432	42,352	337,711
350-608 GSD Facilities Management	2,027	-	4,232,093	279,221	-	-	869,589	2,043,523
350-604 GSD Purchasing	840	2,102	24,773	4,264	79	-	843	9,574
378 Personnel Board	2,846	57,380	405,181	85,573	336	244	61,920	298,317
369 Commission on Public Records	332	-	200,219	88,180	-	798	(749)	116,908
305 Attorney General CS	14,544	-	-	74,465	-	-	-	-
394 State Treasurer	6,299	20,960	153,899	34,614	469	153	4,561	150,607
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 47,840	\$ 131,598	\$ 10,783,054	\$ 6,350,305	\$ 4,919	\$ 1,626	\$ 1,783,261	\$ 5,026,299

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt	805 Dept of Transportation
Building Depreciation	-	-	-	6,877,863	-	2,471,706	78,577	47,529
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	403,224	-	-	237,683	-	556,529	20,705	8,463,667
341-541 DFA - Policy & Budget	1,323	25	1	20,225	1,726	7,838	7,470	179,125
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	32,076	2,593	689	275,619	13,848	187,859	18,186	338,252
350-608 GSD Facilities Management	-	-	-	7,130,025	2,027	1,438,751	(85,191)	110,535
350-604 GSD Purchasing	3,674	99	8	11,519	574	26,181	1,249	44,391
378 Personnel Board	17,987	618	77	294,979	3,051	123,350	7,632	318,153
369 Commission on Public Records	27,081	35,322	750	327,774	25,472	8,848	-	11,520
305 Attorney General CS	-	12,380	-	-	21,954	31,975	-	-
394 State Treasurer	14,334	1,548	82	51,902	12,660	66,910	8,687	106,198
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 499,700	\$ 52,585	\$ 1,606	\$ 15,227,590	\$ 81,312	\$ 4,919,947	\$ 57,315	\$ 9,619,372

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	924 Public Education Department	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	223,320	23,655	-	-	1,090,183	397,482	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	6,454,704	3,095,551	-	4,513,477	4,844,318	3,546,106	765,684	758,060
341-541 DFA - Policy & Budget	146,047	266	108	-	76,649	29,720	4,394	3,467
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	114,346	11,934	2,302	-	-	-	-	-
350-608 GSD Facilities Management	155,506	17,990	2,290	-	(147,321)	(53,711)	-	-
350-604 GSD Purchasing	9,060	1,821	-	-	-	-	-	-
378 Personnel Board	45,695	4,019	232	-	-	-	-	-
369 Commission on Public Records	85,993	3,455	-	-	-	7,888	-	-
305 Attorney General CS	(23,238)	-	-	-	-	-	-	-
394 State Treasurer	74,485	8,441	-	-	-	-	-	-
950 Higher Education Department	-	-	-	-	1,063,828	410,555	62,240	48,748
Total	\$ 7,285,917	\$ 3,167,131	\$ 4,931	\$ 4,513,477	\$ 6,927,657	\$ 4,338,039	\$ 832,317	\$ 810,275

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
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
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,839,830	2,128,582	260,482	1	2	1	0	1
341-541 DFA - Policy & Budget	9,452	9,031	1,041	2,244	13,511	124	339	2,051
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-
950 Higher Education Department	133,705	126,761	14,157	28,014	193,973	(259)	4,331	28,654
Total	\$ 1,982,988	\$ 2,264,374	\$ 275,679	\$ 30,258	\$ 207,486	\$ (134)	\$ 4,670	\$ 30,707

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS**

Department / Budget Account	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	999 Other	Total
Building Depreciation	-	-	-	-	-	281,594	23,226,252
Equipment Depreciation	-	-	-	-	-	-	-
Interest Expense	3	0	581,252	3,598	450,172	3,524,190	58,845,266
341-541 DFA - Policy & Budget	5,156	795	3,088	1,181	732	382,242	1,701,489
341-542 DFA - Program Support	-	-	-	-	-	-	193,955
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	7,838,635
341-544 DFA - Financial Control	-	-	-	-	-	278,777	5,813,840
350-608 GSD Facilities Management	-	-	-	-	-	(383,678)	18,807,922
350-604 GSD Purchasing	-	-	-	-	-	32,678	318,838
378 Personnel Board	-	-	-	-	-	443	3,509,328
369 Commission on Public Records	-	-	-	1,503	1,465	(160,261)	2,698,946
305 Attorney General CS	-	-	-	1,522	52,402	118,809	4,754,684
394 State Treasurer	-	-	-	-	-	-	2,552,075
950 Higher Education Department	72,208	9,960	44,463	-	-	-	2,241,338
Total	\$ 77,367	\$ 10,755	\$ 628,803	\$ 7,805	\$ 504,772	\$ 4,074,793	\$ 132,502,568

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020**

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	60,039	-	-	60,039
7	341-544 DFA - Financial Control	18,946	-	-	18,946
8	350-608 GSD Facilities Management	820,823	-	-	820,823
9	350-604 GSD Purchasing	17,578	-	-	17,578
10	378 Personnel Board	176,699	-	-	176,699
11	369 Commission on Public Records	433,891	-	-	433,891
12	305 Attorney General CS	334,239	-	-	334,239
	Subtotal Central Service Agencies	1,862,216	-	-	1,862,216
60	333 Taxation and Revenue	1,090,200	1,296,917	(206,717)	883,482
62	340 Administrative Hearings Office	7,822	-	-	7,822
69	350-598 GSD Program Support	16,813	29,515	(12,702)	4,111
71	350-605 GSD Printing & Graphics	177,977	82,828	95,150	273,127
72	350-606 GSD Risk Management	29,807	28,683	1,124	30,931
74	350-609 GSD Motor Pool	65,121	52,967	12,154	77,275
75	350-609 GSD Surplus Property	133,270	71,861	61,408	194,678
79	356 Governor	86,974	88,738	(1,764)	85,210
81	361 DoIT	221,492	440,560	(219,068)	2,423
84	370 Secretary of State	6,052	6,203	(152)	5,900
91	418 Tourism Department	29,470	59,605	(30,135)	(664)
92	419 Economic Development	40,928	79,846	(38,917)	2,011
93	420 Regulation and Licensing	543,303	615,326	(72,023)	471,280
100	465 Gaming Control Brd	-	6,984	(6,984)	(6,984)
106	505 Dept of Cultural Affairs	43,819	36,657	7,162	50,981
109	521 Energy, Minerals & Natural Resources	168,360	227,894	(59,534)	108,825
113	550 Office of State Engineer/ISC	297,646	309,870	(12,224)	285,422
120	606 Commission for the Blind	81,668	97,054	(15,386)	66,282
121	609 Indian Affairs	10,945	15,636	(4,691)	6,253
122	624 Aging & Long Term Svcs	324,262	248,428	75,834	400,096
123	630 Human Services	227,975	545,922	(317,947)	(89,972)
124	631 Workforce Solutions	290,167	326,756	(36,589)	253,578
125	632 Workers Compensation Admin	261,128	283,491	(22,363)	238,764
127	644 Vocational Rehabilitation	78,911	-	-	78,911
128	645 Disability Commission	21,287	-	-	21,287
131	665 Dept of Health	5,651,345	6,119,102	(467,757)	5,183,589
132	667 Dept of Environment	311,489	270,089	41,400	352,890
135	670 Veterans Services	377,479	14,535	362,944	740,423
136	690 Children, Youth & Families	1,872,322	1,738,230	134,092	2,006,414
140	770 Dept of Corrections	6,640,628	6,403,393	237,235	6,877,863
142	790 Dept of Public Safety	2,417,443	2,363,180	54,263	2,471,706
143	795 Homeland Security & Emergency Mgmnt	77,383	76,189	1,194	78,577
144	805 Dept of Transportation	47,529	-	-	47,529
145	924 Public Education Department	211,613	199,905	11,707	223,320
148	940 Public School Facilities Authority	23,655	-	-	23,655
151	952 University of New Mexico	1,113,472	1,136,761	(23,289)	1,090,183
152	954 New Mexico State University	405,973	414,464	(8,491)	397,482
169	999 Other	451,199	620,804	(169,605)	281,594
	Subtotal Receiving Agencies	23,856,924	24,308,391	(630,672)	23,226,252
	Total	25,719,140	24,308,391	(630,672)	25,088,468

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
6	341-543 DFA - Comm Dev & Local Govt	4,231,092	-	-	4,231,092
8	350-608 GSD Facilities Management	4,316,232	-	-	4,316,232
14	950 Higher Education Department	531,698	-	-	531,698
	Subtotal Central Service Agencies	9,079,022	-	-	9,079,022
15	111 Legislative Council Service	599	590	10	609
25	215 Court of Appeals	64,064	85,354	(21,290)	42,774
27	218 Administrative Office of the Courts	101,379	35,499	65,880	167,259
28	219 Supreme Crt Building Commission	52,066	19,019	33,047	85,113
29	231 Judicial District Court 1st	2,089	855	1,233	3,322
30	232 Judicial District Court 2nd	28,286	6,296	21,990	50,277
31	233 Judicial District Court 3rd	-	(0)	0	0
33	235 Judicial District Court 5th	135	433	(298)	(163)
34	236 Judicial District Court 6th	3,095	2,452	643	3,738
35	237 Judicial District Court 7th	490	551	(61)	428
36	238 Judicial District Court 8th	2,462	1,951	511	2,974
37	239 Judicial District Court 9th	-	(0)	0	0
39	241 Judicial District Court 11th	5,370	4,483	888	6,258
41	243 Judicial District Court 13th	176	127	49	225
42	244 Bernalillo County Metropolitan Crt	15,704	7,189	8,516	24,220
43	251 Judicial District Attorney 1st	2,582	-	-	2,582
52	260 Judicial District Attorney 10th	1,629	667	962	2,591
55	263 Judicial District Attorney 13th	-	(0)	0	0
60	333 Taxation and Revenue	57,388	24,111	33,277	90,666
65	341-543 DFA Comm Devel Other	23,274	-	-	23,274
81	361 DoIT	617,824	221,546	396,277	1,014,101
84	370 Secretary of State	518,417	209,506	308,911	827,328
90	417 Border Authority	20,804	5,106	15,698	36,502
91	418 Tourism Department	-	(0)	0	0
92	419 Economic Development	397,489	16,755	380,734	778,224
94	430 Public Regulation Commission	1,598	1,573	26	1,624
98	460 NM State Fair	170,900	57,513	113,386	284,286
103	490 Cumbres & Toltec Railroad Comm	119,748	40,904	78,843	198,591
104	491 Military Base Planning	15,025	13,436	1,589	16,615
105	495 Spaceport Authority	1,042,239	459,104	583,135	1,625,373
106	505 Dept of Cultural Affairs	842,216	638,609	203,607	1,045,823
108	516 Dept of Game & Fish	42,819	24,667	18,152	60,972
109	521 Energy, Minerals & Natural Resources	309,378	151,240	158,138	467,516
113	550 Office of State Engineer/ISC	984,218	432,210	552,008	1,536,226
114	551 Interstate Stream Commission	558,272	232,242	326,030	884,302
121	609 Indian Affairs	1,110,916	610,107	500,809	1,611,725
122	624 Aging & Long Term Svcs	429,854	816,035	(386,182)	43,672
131	665 Dept of Health	78,869	113,145	(34,275)	44,594
132	667 Dept of Environment	3,355,460	1,390,886	1,964,574	5,320,034
135	670 Veterans Services	36,144	10,266	25,878	62,023
136	690 Children, Youth & Families	16,965	2,163	14,801	31,766
137	705 Dept of Military Affairs	236,430	69,635	166,794	403,224
140	770 Dept of Corrections	237,683	-	-	237,683

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
142	790 Dept of Public Safety	289,410	22,290	267,119	556,529
143	795 Homeland Security & Emergency Mgmt	11,434	2,163	9,271	20,705
144	805 Dept of Transportation	5,045,285	1,626,903	3,418,382	8,463,667
145	924 Public Education Department	4,481,782	2,508,861	1,972,921	6,454,704
148	940 Public School Facilities Authority	1,937,713	779,875	1,157,838	3,095,551
150	950 Higher Education Other	2,970,069	1,426,661	1,543,408	4,513,477
151	952 University of New Mexico	4,083,076	3,321,834	761,242	4,844,318
152	954 New Mexico State University	3,007,853	2,469,601	538,253	3,546,106
153	956 New Mexico Highlands University	725,292	684,901	40,391	765,684
154	958 Western New Mexico University	665,087	572,114	92,973	758,060
155	960 Eastern New Mexico University	1,536,306	1,232,783	303,524	1,839,830
156	962 New Mexico Inst of Mining & Technol	1,643,733	1,158,885	484,849	2,128,582
157	964 Northern New Mexico College	271,626	282,771	(11,144)	260,482
158	966 Santa Fe Community College	-	(1)	1	1
159	968 Central New Mexico Comm College	-	(2)	2	2
160	970 Luna Community College	-	(1)	1	1
161	972 Mesalands Community College	-	(0)	0	0
162	974 New Mexico Junior College	-	(1)	1	1
163	976 San Juan College	-	(3)	3	3
164	977 Clovis Community College	-	(0)	0	0
165	978 New Mexico Military Institute	497,883	414,515	83,368	581,252
166	979 NM Sch for the Visually Impaired	37,633	71,667	(34,034)	3,598
167	980 NM Sch for the Deaf	575,170	700,168	(124,998)	450,172
169	999 Other	2,097,744	671,298	1,426,446	3,524,190
	Subtotal Recieving Agencies	41,381,156	23,653,506	17,464,110	58,845,266
	Total	50,460,178	23,653,506	17,464,110	67,924,288

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	180,381	-	-	180,381
5	341-542 DFA - Program Support	64,358	-	-	64,358
6	341-543 DFA - Comm Dev & Local Govt	303,256	-	-	303,256
7	341-544 DFA - Financial Control	478,078	-	-	478,078
8	350-608 GSD Facilities Management	902	-	-	902
9	350-604 GSD Purchasing	154	-	-	154
10	378 Personnel Board	286	-	-	286
11	369 Commission on Public Records	186	-	-	186
12	305 Attorney General CS	2,129	-	-	2,129
13	394 State Treasurer	335	-	-	335
14	950 Higher Education Department	6,167	-	-	6,167
	Subtotal Central Service Agencies	1,036,231	-	-	1,036,231
15	111 Legislative Council Service	400	494	(94)	307
16	112 Legislative Finance Committee	278	354	(75)	203
17	114 Senate Chief Clerk	77	99	(22)	55
18	115 House Chief Clerk	75	96	(21)	53
19	117 Legislative Education Study Committee	84	106	(23)	61
20	119 Legislative Building	275	352	(77)	199
22	205 Supreme Court Law Library	103	128	(25)	77
23	208 NM Compilation Commission	126	150	(24)	102
24	210 Judicial Standards Commission	56	70	(14)	41
25	215 Court of Appeals	388	483	(94)	294
26	216 Supreme Court	224	273	(48)	176
27	218 Administrative Office of the Courts	4,575	5,531	(956)	3,619
28	219 Supreme Crt Building Commission	68	79	(11)	57
29	231 Judicial District Court 1st	552	680	(128)	425
30	232 Judicial District Court 2nd	1,871	2,284	(414)	1,457
31	233 Judicial District Court 3rd	512	634	(122)	390
32	234 Judicial District Court 4th	170	208	(39)	131
33	235 Judicial District Court 5th	492	599	(107)	385
34	236 Judicial District Court 6th	232	293	(61)	171
35	237 Judicial District Court 7th	189	233	(44)	145
36	238 Judicial District Court 8th	219	270	(50)	169
37	239 Judicial District Court 9th	278	348	(69)	209
38	240 Judicial District Court 10th	65	79	(14)	51
39	241 Judicial District Court 11th	499	606	(107)	392
40	242 Judicial District Court 12th	244	301	(57)	187
41	243 Judicial District Court 13th	582	711	(129)	453
42	244 Bernalillo County Metropolitan Crt	1,786	2,234	(448)	1,337
43	251 Judicial District Attorney 1st	381	450	(69)	312
44	252 Judicial District Attorney 2nd	1,336	1,606	(271)	1,065
45	253 Judicial District Attorney 3rd	379	457	(78)	301
46	254 Judicial District Attorney 4th	210	266	(56)	154
47	255 Judicial District Attorney 5th	371	436	(65)	306
48	256 Judicial District Attorney 6th	217	263	(46)	171
49	257 Judicial District Attorney 7th	169	206	(37)	132
50	258 Judicial District Attorney 8th	182	219	(37)	145

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
51	259 Judicial District Attorney 9th	204	245	(41)	163
52	260 Judicial District Attorney 10th	90	102	(13)	77
53	261 Judicial District Attorney 11th	300	354	(54)	246
54	262 Judicial District Attorney 12th	233	278	(45)	188
55	263 Judicial District Attorney 13th	397	456	(59)	338
56	264 Administrative Office of the DAs	182	215	(33)	150
57	265 Judicial District Attorney 11th Div II	166	217	(51)	116
59	308 State Auditor	241	309	(68)	173
60	333 Taxation and Revenue	6,030	7,175	(1,145)	4,885
61	337 Investment Council	3,725	4,670	(945)	2,780
62	340 Administrative Hearings Office	113	126	(14)	99
64	341-541 DFA Finance Board	175,537	174,261	1,275	176,812
65	341-543 DFA Comm Devel Other	2,663	3,698	(1,035)	1,628
66	341-544 DFA Financial Control Other	5,986	7,502	(1,516)	4,469
67	342 Public School Insurance Authority	27,023	32,754	(5,731)	21,292
68	343 Retiree Healthcare Authority	22,827	24,500	(1,673)	21,155
69	350-598 GSD Program Support	247	348	(101)	146
71	350-605 GSD Printing & Graphics	110	126	(15)	95
72	350-606 GSD Risk Management	31,804	36,941	(5,137)	26,667
73	350-609 GSD Aviation	45	60	(15)	30
74	350-609 GSD Motor Pool	711	813	(102)	609
75	350-609 GSD Surplus Property	60	74	(14)	47
76	352 Education Retirement Brd	2,057	2,490	(433)	1,623
77	354 Sentencing Commission	48	49	(1)	47
78	355 Public Defender	3,351	3,976	(624)	2,727
79	356 Governor	221	292	(71)	151
80	360 Lieutenant Governor	36	48	(12)	25
81	361 DoIT	5,073	5,736	(663)	4,410
82	366 Public Employees Retirement Assoc	2,454	3,750	(1,297)	1,157
84	370 Secretary of State	820	813	7	827
86	379 Public Employees Labor Relations Board	15	19	(4)	10
88	404 Brd of Examiners - Architects	26	56	(30)	(4)
90	417 Border Authority	42	134	(91)	(49)
91	418 Tourism Department	1,184	1,505	(321)	863
92	419 Economic Development	1,608	1,913	(305)	1,303
93	420 Regulation and Licensing	2,153	2,532	(380)	1,773
94	430 Public Regulation Commission	9,393	2,270	7,123	16,515
95	440 Superintendent of Insurance	3,171	4,172	(1,001)	2,170
96	446 Brd of Medical Examiners	129	233	(104)	26
97	449 Board of Nursing	158	191	(32)	126
98	460 NM State Fair	866	964	(98)	768
99	464 Brd of Licensure - Engineers	54	68	(14)	40
100	465 Gaming Control Brd	350	480	(130)	220
101	469 Racing Commission	254	306	(52)	202
102	479 Brd of Veterinary Medicine	24	28	(5)	19
104	491 Military Base Planning	15	16	(1)	15
105	495 Spaceport Authority	418	605	(187)	231
106	505 Dept of Cultural Affairs	2,597	3,586	(989)	1,609

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
107	508 Livestock Board	426	534	(108)	319
108	516 Dept of Game & Fish	3,031	3,647	(616)	2,414
109	521 Energy, Minerals & Natural Resources	5,415	6,131	(716)	4,699
110	522 Youth Conservation Corp	330	382	(52)	278
111	538 Intertribal Ceremonial Office	3	9	(5)	(2)
112	539 Commission on Public Lands	1,215	1,216	(1)	1,215
113	550 Office of State Engineer/ISC	3,950	4,680	(729)	3,221
117	603 Office of African Amer Affairs	50	66	(16)	33
118	604 Comm for Deaf & Hearing Impaired	381	308	73	454
119	605 MLK Commission	20	35	(15)	5
120	606 Commission for the Blind	870	1,047	(177)	693
121	609 Indian Affairs	224	240	(16)	208
122	624 Aging & Long Term Svcs	4,106	5,221	(1,115)	2,992
123	630 Human Services	472,203	560,761	(88,558)	383,645
124	631 Workforce Solutions	4,847	6,477	(1,630)	3,217
125	632 Workers Compensation Admin	826	1,032	(206)	620
127	644 Vocational Rehabilitation	3,426	3,871	(445)	2,981
128	645 Disability Commission	116	177	(61)	55
129	647 Developmental Disabilities Comm	450	535	(85)	364
130	662 Miners' Hospital	3,173	2,902	271	3,444
131	665 Dept of Health	37,186	46,953	(9,767)	27,419
132	667 Dept of Environment	8,810	10,518	(1,708)	7,103
133	668 Natural Resources Trustee	309	360	(51)	258
135	670 Veterans Services	1,352	405	947	2,298
136	690 Children, Youth & Families	35,193	38,908	(3,715)	31,478
137	705 Dept of Military Affairs	1,709	2,095	(386)	1,323
138	760 Parole Brd	32	40	(7)	25
139	765 Juvenile Parole Brd	1	1	(0)	1
140	770 Dept of Corrections	23,096	25,966	(2,871)	20,225
141	780 Crime Victims Reparations	1,404	1,083	321	1,726
142	790 Dept of Public Safety	10,336	12,834	(2,498)	7,838
143	795 Homeland Security & Emergency Mgmt	7,177	6,884	293	7,470
144	805 Dept of Transportation	142,661	106,196	36,465	179,125
145	924 Public Education Department	186,265	226,484	(40,219)	146,047
148	940 Public School Facilities Authority	384	501	(118)	266
149	949 Education Trust Board	182	256	(74)	108
151	952 University of New Mexico	105,479	134,308	(28,830)	76,649
152	954 New Mexico State University	41,869	54,017	(12,148)	29,720
153	956 New Mexico Highlands University	5,419	6,444	(1,025)	4,394
154	958 Western New Mexico University	4,455	5,443	(988)	3,467
155	960 Eastern New Mexico University	11,749	14,046	(2,297)	9,452
156	962 New Mexico Inst of Mining & Technol	11,714	14,397	(2,683)	9,031
157	964 Northern New Mexico College	1,577	2,113	(536)	1,041
158	966 Santa Fe Community College	4,656	7,068	(2,412)	2,244
159	968 Central New Mexico Comm College	15,364	17,217	(1,853)	13,511
160	970 Luna Community College	1,164	2,204	(1,040)	124
161	972 Mesalands Community College	650	961	(311)	339
162	974 New Mexico Junior College	2,731	3,411	(680)	2,051

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
163	976 San Juan College	6,773	8,389	(1,617)	5,156
164	977 Clovis Community College	1,633	2,470	(837)	795
165	978 New Mexico Military Institute	3,446	3,805	(358)	3,088
166	979 NM Sch for the Visually Impaired	1,657	2,133	(476)	1,181
167	980 NM Sch for the Deaf	1,509	2,285	(776)	732
169	999 Other	450,421	518,599	(68,178)	382,242
	Subtotal Receiving Agencies	1,966,303	2,231,117	(264,814)	1,701,489
	Total	3,002,534	2,231,117	(264,814)	2,737,720

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341-542 DFA - Program Support

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	145,054	-	-	145,054
5	341-542 DFA - Program Support	39,053	-	-	39,053
6	341-543 DFA - Comm Dev & Local Govt	256,428	-	-	256,428
7	341-544 DFA - Financial Control	404,069	-	-	404,069
	Subtotal Central Service Agencies	844,604	-	-	844,604
79	356 Governor	178,723	194,530	(15,808)	162,915
80	360 Lieutenant Governor	31,082	31,125	(43)	31,040
	Subtotal Recieving Agencies	209,805	225,655	(15,850)	193,955
	Total	1,054,408	225,655	(15,850)	1,038,558

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341-543 DFA - Comm Dev & Local

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
65	341-543 DFA Comm Devel Other	5,298,899	2,759,164	2,539,735	7,838,635
	Subtotal Recieving Agencies	5,298,899	2,759,164	2,539,735	7,838,635
	Total	5,298,899	2,759,164	2,539,735	7,838,635

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	366,628	-	-	366,628
5	341-542 DFA - Program Support	103,068	-	-	103,068
6	341-543 DFA - Comm Dev & Local Govt	455,303	-	-	455,303
7	341-544 DFA - Financial Control	929,738	-	-	929,738
8	350-608 GSD Facilities Management	100,105	-	-	100,105
9	350-604 GSD Purchasing	13,008	-	-	13,008
10	378 Personnel Board	9,413	-	-	9,413
11	369 Commission on Public Records	7,744	-	-	7,744
12	305 Attorney General CS	38,174	-	-	38,174
13	394 State Treasurer	30,302	-	-	30,302
14	950 Higher Education Department	25,554	-	-	25,554
	Subtotal Central Service Agencies	2,079,038	-	-	2,079,038
15	111 Legislative Council Service	12,020	12,076	(56)	11,964
16	112 Legislative Finance Committee	6,037	5,858	179	6,216
17	114 Senate Chief Clerk	1,905	1,827	79	1,984
18	115 House Chief Clerk	2,069	1,929	140	2,209
19	117 Legislative Education Study Committee	2,287	2,147	140	2,427
20	119 Legislative Building	9,809	9,650	159	9,968
21	131 Legislature	11,583	12,526	(943)	10,640
22	205 Supreme Court Law Library	3,012	3,301	(289)	2,723
23	208 NM Compilation Commission	8,042	8,609	(566)	7,476
24	210 Judicial Standards Commission	2,959	3,076	(117)	2,842
25	215 Court of Appeals	9,974	9,967	7	9,981
26	216 Supreme Court	5,332	5,294	38	5,370
27	218 Administrative Office of the Courts	188,760	196,134	(7,374)	181,385
28	219 Supreme Crt Building Commission	4,588	4,697	(109)	4,479
29	231 Judicial District Court 1st	13,908	13,529	378	14,286
30	232 Judicial District Court 2nd	42,087	38,772	3,315	45,402
31	233 Judicial District Court 3rd	15,448	14,978	469	15,917
32	234 Judicial District Court 4th	7,474	7,562	(88)	7,387
33	235 Judicial District Court 5th	13,643	13,417	227	13,870
34	236 Judicial District Court 6th	8,860	8,917	(57)	8,803
35	237 Judicial District Court 7th	7,055	7,025	30	7,085
36	238 Judicial District Court 8th	12,891	13,115	(225)	12,666
37	239 Judicial District Court 9th	13,971	14,290	(319)	13,653
38	240 Judicial District Court 10th	2,391	2,343	48	2,439
39	241 Judicial District Court 11th	13,054	13,249	(195)	12,859
40	242 Judicial District Court 12th	8,678	8,718	(40)	8,639
41	243 Judicial District Court 13th	15,161	15,323	(163)	14,998
42	244 Bernalillo County Metropolitan Crt	43,545	42,923	622	44,168
43	251 Judicial District Attorney 1st	10,907	10,458	449	11,357
44	252 Judicial District Attorney 2nd	26,823	26,703	120	26,943
45	253 Judicial District Attorney 3rd	9,056	8,963	93	9,149
46	254 Judicial District Attorney 4th	4,997	4,768	229	5,226
47	255 Judicial District Attorney 5th	9,056	8,465	591	9,647
48	256 Judicial District Attorney 6th	10,767	11,008	(241)	10,526
49	257 Judicial District Attorney 7th	6,380	6,519	(139)	6,241

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
50	258 Judicial District Attorney 8th	5,634	5,695	(61)	5,573
51	259 Judicial District Attorney 9th	14,648	15,037	(390)	14,258
52	260 Judicial District Attorney 10th	4,418	4,549	(130)	4,288
53	261 Judicial District Attorney 11th	7,706	8,189	(484)	7,222
54	262 Judicial District Attorney 12th	7,720	7,785	(65)	7,654
55	263 Judicial District Attorney 13th	10,170	10,506	(336)	9,834
56	264 Administrative Office of the DAs	9,735	10,540	(805)	8,929
57	265 Judicial District Attorney 11th Div II	9,268	9,532	(264)	9,003
59	308 State Auditor	5,284	5,554	(269)	5,015
60	333 Taxation and Revenue	586,754	628,149	(41,395)	545,359
61	337 Investment Council	18,455	19,474	(1,019)	17,436
62	340 Administrative Hearings Office	1,456	1,243	214	1,670
67	342 Public School Insurance Authority	4,668	5,338	(669)	3,999
68	343 Retiree Healthcare Authority	22,424	26,913	(4,489)	17,935
69	350-598 GSD Program Support	24,864	6,263	18,601	43,466
71	350-605 GSD Printing & Graphics	2,568	2,654	(86)	2,483
72	350-606 GSD Risk Management	440,594	486,179	(45,585)	395,008
73	350-609 GSD Aviation	1,892	2,068	(176)	1,716
74	350-609 GSD Motor Pool	13,082	14,157	(1,075)	12,007
75	350-609 GSD Surplus Property	1,305	1,409	(103)	1,202
76	352 Education Retirement Brd	36,867	39,130	(2,262)	34,605
77	354 Sentencing Commission	983	1,071	(88)	896
78	355 Public Defender	62,745	59,860	2,885	65,631
79	356 Governor	4,920	4,891	29	4,949
80	360 Lieutenant Governor	2,106	2,214	(108)	1,998
81	361 DoIT	57,327	60,169	(2,842)	54,486
82	366 Public Employees Retirement Assoc	63,622	67,349	(3,727)	59,895
84	370 Secretary of State	14,751	16,046	(1,295)	13,457
86	379 Public Employees Labor Relations Board	717	943	(226)	491
88	404 Brd of Examiners - Architects	1,834	1,770	63	1,897
89	416 Sports Authority	79	85	(6)	72
90	417 Border Authority	2,533	2,018	515	3,048
91	418 Tourism Department	26,001	28,922	(2,922)	23,079
92	419 Economic Development	15,473	16,114	(641)	14,832
93	420 Regulation and Licensing	56,951	58,007	(1,056)	55,895
94	430 Public Regulation Commission	44,584	48,044	(3,460)	41,125
95	440 Superintendent of Insurance	13,618	11,714	1,904	15,523
96	446 Brd of Medical Examiners	5,914	5,944	(30)	5,884
97	449 Board of Nursing	5,919	5,851	68	5,987
98	460 NM State Fair	2,471	2,327	144	2,614
99	464 Brd of Licensure - Engineers	4,791	5,126	(335)	4,456
100	465 Gaming Control Brd	8,997	9,088	(91)	8,907
101	469 Racing Commission	7,313	9,011	(1,698)	5,615
102	479 Brd of Veterinary Medicine	1,687	1,794	(107)	1,580
104	491 Military Base Planning	1,232	1,234	(2)	1,230
105	495 Spaceport Authority	4,870	5,690	(820)	4,049
106	505 Dept of Cultural Affairs	87,989	91,757	(3,768)	84,220
107	508 Livestock Board	20,193	20,241	(48)	20,145

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
108	516 Dept of Game & Fish	89,674	93,798	(4,124)	85,551
109	521 Energy, Minerals & Natural Resources	143,447	133,519	9,928	153,375
110	522 Youth Conservation Corp	2,466	2,631	(165)	2,300
111	538 Intertribal Ceremonial Office	411	452	(41)	370
112	539 Commission on Public Lands	39,291	39,753	(461)	38,830
113	550 Office of State Engineer/ISC	49,954	58,640	(8,686)	41,268
115	569 Organic Commodity Commission	1,116	1,207	(91)	1,025
116	601 Commission on Women	3,816	4,127	(311)	3,505
117	603 Office of African Amer Affairs	2,451	2,028	423	2,874
118	604 Comm for Deaf & Hearing Impaired	4,991	5,156	(165)	4,826
119	605 MLK Commission	1,201	1,215	(14)	1,186
120	606 Commission for the Blind	35,456	37,332	(1,875)	33,581
121	609 Indian Affairs	8,286	9,305	(1,020)	7,266
122	624 Aging & Long Term Svcs	51,473	54,160	(2,688)	48,785
123	630 Human Services	513,290	529,664	(16,374)	496,916
124	631 Workforce Solutions	185,689	194,596	(8,907)	176,782
125	632 Workers Compensation Admin	22,114	22,141	(26)	22,088
126	635 Workforce Trng & Development	414	448	(34)	380
127	644 Vocational Rehabilitation	141,575	149,218	(7,643)	133,932
128	645 Disability Commission	3,272	3,391	(119)	3,153
129	647 Developmental Disabilities Comm	19,896	19,202	694	20,590
130	662 Miners' Hospital	47,442	47,172	270	47,712
131	665 Dept of Health	567,703	624,120	(56,416)	511,287
132	667 Dept of Environment	105,102	106,242	(1,140)	103,962
133	668 Natural Resources Trustee	3,551	3,324	227	3,777
134	669 Health Policy Commission	470	509	(38)	432
135	670 Veterans Services	28,927	15,501	13,425	42,352
136	690 Children, Youth & Families	354,202	370,692	(16,491)	337,711
137	705 Dept of Military Affairs	32,373	32,671	(298)	32,076
138	760 Parole Brd	2,716	2,838	(123)	2,593
139	765 Juvenile Parole Brd	545	402	144	689
140	770 Dept of Corrections	266,569	257,519	9,050	275,619
141	780 Crime Victims Reparations	14,127	14,407	(279)	13,848
142	790 Dept of Public Safety	185,749	183,638	2,110	187,859
143	795 Homeland Security & Emergency Mgmnt	18,666	19,146	(480)	18,186
144	805 Dept of Transportation	335,727	333,201	2,526	338,252
145	924 Public Education Department	115,445	116,545	(1,099)	114,346
148	940 Public School Facilities Authority	13,034	14,134	(1,100)	11,934
149	949 Education Trust Board	1,910	1,519	392	2,302
169	999 Other	284,879	290,982	(6,102)	278,777
	Subtotal Receiving Agencies	6,013,082	6,212,324	(199,242)	5,813,840
	Total	8,092,120	6,212,324	(199,242)	7,892,878

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350-608 GSD Facilities Manageme

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	11,769	-	-	11,769
5	341-542 DFA - Program Support	4,491	-	-	4,491
6	341-543 DFA - Comm Dev & Local Govt	26,635	-	-	26,635
7	341-544 DFA - Financial Control	37,982	-	-	37,982
8	350-608 GSD Facilities Management	609,815	-	-	609,815
9	350-604 GSD Purchasing	15,971	-	-	15,971
10	378 Personnel Board	120,749	-	-	120,749
11	369 Commission on Public Records	394,486	-	-	394,486
12	305 Attorney General CS	166,395	-	-	166,395
13	394 State Treasurer	2,290	-	-	2,290
14	950 Higher Education Department	4,580	-	-	4,580
	Subtotal Central Service Agencies	1,395,163	-	-	1,395,163
54	262 Judicial District Attorney 12th	649	-	-	649
59	308 State Auditor	2,290	5,106	(2,816)	(526)
60	333 Taxation and Revenue	469,259	427,887	41,372	510,631
61	337 Investment Council	2,290	-	-	2,290
62	340 Administrative Hearings Office	10,048	-	-	10,048
64	341-541 DFA Finance Board	4,209	-	-	4,209
68	343 Retiree Healthcare Authority	4,580	5,106	(526)	4,054
69	350-598 GSD Program Support	15,275	26,485	(11,210)	4,065
71	350-605 GSD Printing & Graphics	67,414	55,517	11,897	79,312
72	350-606 GSD Risk Management	27,080	28,291	(1,211)	25,870
73	350-609 GSD Aviation	-	2,553	(2,553)	(2,553)
74	350-609 GSD Motor Pool	30,660	33,543	(2,884)	27,776
75	350-609 GSD Surplus Property	50,480	59,607	(9,127)	41,353
76	352 Education Retirement Brd	4,580	5,106	(526)	4,054
79	356 Governor	365	-	-	365
81	361 DoIT	45,785	236,474	(190,689)	(144,904)
82	366 Public Employees Retirement Assoc	2,290	2,553	(263)	2,027
84	370 Secretary of State	8,255	8,579	(324)	7,931
86	379 Public Employees Labor Relations Board	2,290	2,553	(263)	2,027
91	418 Tourism Department	106,798	69,909	36,888	143,686
92	419 Economic Development	39,474	71,648	(32,174)	7,300
93	420 Regulation and Licensing	173,399	212,748	(39,349)	134,050
94	430 Public Regulation Commission	93,945	92,045	1,900	95,845
95	440 Superintendent of Insurance	50,806	45,961	4,845	55,651
96	446 Brd of Medical Examiners	-	2,553	(2,553)	(2,553)
97	449 Board of Nursing	2,290	2,553	(263)	2,027
100	465 Gaming Control Brd	2,290	8,815	(6,525)	(4,235)
101	469 Racing Commission	2,290	-	-	2,290
102	479 Brd of Veterinary Medicine	2,290	2,553	(263)	2,027
106	505 Dept of Cultural Affairs	64,289	57,507	6,782	71,071
107	508 Livestock Board	2,290	2,553	(263)	2,027
108	516 Dept of Game & Fish	9,160	10,213	(1,053)	8,107
109	521 Energy, Minerals & Natural Resources	159,717	220,827	(61,110)	98,607
110	522 Youth Conservation Corp	2,290	-	-	2,290
113	550 Office of State Engineer/ISC	220,144	165,140	55,004	275,148

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

350-608 GSD Facilities Manageme

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
117	603 Office of African Amer Affairs	2,290	-	-	2,290
118	604 Comm for Deaf & Hearing Impaired	4,580	2,553	2,027	6,607
119	605 MLK Commission	2,290	2,553	(263)	2,027
120	606 Commission for the Blind	115,877	121,975	(6,098)	109,779
121	609 Indian Affairs	10,032	14,450	(4,418)	5,614
122	624 Aging & Long Term Svcs	173,845	134,405	39,440	213,285
123	630 Human Services	327,165	362,868	(35,704)	291,461
124	631 Workforce Solutions	450,349	389,139	61,210	511,559
125	632 Workers Compensation Admin	184,891	118,314	66,577	251,467
127	644 Vocational Rehabilitation	139,473	45,958	93,515	232,988
128	645 Disability Commission	48,855	2,553	46,302	95,157
129	647 Developmental Disabilities Comm	2,290	2,553	(263)	2,027
131	665 Dept of Health	3,649,567	3,067,040	582,526	4,232,093
132	667 Dept of Environment	248,521	217,821	30,700	279,221
135	670 Veterans Services	456,515	43,442	413,073	869,589
136	690 Children, Youth & Families	1,394,123	744,722	649,401	2,043,523
140	770 Dept of Corrections	6,316,372	5,502,719	813,653	7,130,025
141	780 Crime Victims Reparations	2,290	2,553	(263)	2,027
142	790 Dept of Public Safety	1,182,507	926,264	256,243	1,438,751
143	795 Homeland Security & Emergency Mgmt	2,290	89,771	(87,481)	(85,191)
144	805 Dept of Transportation	61,651	12,766	48,885	110,535
145	924 Public Education Department	152,013	148,521	3,493	155,506
148	940 Public School Facilities Authority	10,271	2,553	7,718	17,990
149	949 Education Trust Board	2,290	-	-	2,290
151	952 University of New Mexico	-	147,321	(147,321)	(147,321)
152	954 New Mexico State University	-	53,711	(53,711)	(53,711)
169	999 Other	20,748	425,174	(404,426)	(383,678)
	Subtotal Recieving Agencies	16,640,367	14,446,090	2,167,556	18,807,922
	Total	18,035,530	14,446,090	2,167,556	20,203,085

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	919	-	-	919
5	341-542 DFA - Program Support	421	-	-	421
6	341-543 DFA - Comm Dev & Local Govt	485	-	-	485
7	341-544 DFA - Financial Control	1,626	-	-	1,626
8	350-608 GSD Facilities Management	317	-	-	317
9	350-604 GSD Purchasing	54	-	-	54
10	378 Personnel Board	2,156	-	-	2,156
11	369 Commission on Public Records	914	-	-	914
12	305 Attorney General CS	6,627	-	-	6,627
13	394 State Treasurer	1,105	-	-	1,105
14	950 Higher Education Department	3,393	-	-	3,393
	Subtotal Central Service Agencies	18,019	-	-	18,019
15	111 Legislative Council Service	159	251	(91)	68
16	112 Legislative Finance Committee	705	1,109	(404)	301
17	114 Senate Chief Clerk	32	50	(18)	14
18	115 House Chief Clerk	50	79	(29)	21
19	117 Legislative Education Study Committee	318	501	(183)	136
20	119 Legislative Building	237	372	(136)	101
22	205 Supreme Court Law Library	796	1,253	(457)	339
23	208 NM Compilation Commission	341	537	(196)	145
24	210 Judicial Standards Commission	1,183	1,861	(678)	504
25	215 Court of Appeals	1,560	2,455	(895)	665
26	216 Supreme Court	337	530	(193)	143
27	218 Administrative Office of the Courts	38,948	61,294	(22,346)	16,603
28	219 Supreme Crt Building Commission	241	379	(138)	103
29	231 Judicial District Court 1st	1,078	1,696	(618)	460
30	232 Judicial District Court 2nd	4,175	6,571	(2,396)	1,780
31	233 Judicial District Court 3rd	1,401	2,205	(804)	597
32	234 Judicial District Court 4th	1,501	2,362	(861)	640
33	235 Judicial District Court 5th	11,398	17,938	(6,540)	4,859
34	236 Judicial District Court 6th	2,497	3,930	(1,433)	1,064
35	237 Judicial District Court 7th	1,933	3,042	(1,109)	824
36	238 Judicial District Court 8th	1,369	2,155	(785)	584
37	239 Judicial District Court 9th	878	1,381	(504)	374
38	240 Judicial District Court 10th	678	1,067	(389)	289
39	241 Judicial District Court 11th	1,992	3,135	(1,143)	849
40	242 Judicial District Court 12th	2,984	4,696	(1,712)	1,272
41	243 Judicial District Court 13th	4,503	7,086	(2,583)	1,920
42	244 Bernalillo County Metropolitan Crt	2,297	3,615	(1,318)	979
43	251 Judicial District Attorney 1st	782	1,231	(449)	333
44	252 Judicial District Attorney 2nd	4,121	6,485	(2,364)	1,757
45	253 Judicial District Attorney 3rd	1,346	2,119	(772)	574
46	254 Judicial District Attorney 4th	746	1,174	(428)	318
47	255 Judicial District Attorney 5th	32	50	(18)	14
48	256 Judicial District Attorney 6th	7,364	11,589	(4,225)	3,139
49	257 Judicial District Attorney 7th	3,043	4,789	(1,746)	1,297
50	258 Judicial District Attorney 8th	1,060	1,668	(608)	452

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
51	259 Judicial District Attorney 9th	1,005	1,582	(577)	428
52	260 Judicial District Attorney 10th	1,474	2,319	(845)	628
53	261 Judicial District Attorney 11th	2,238	3,522	(1,284)	954
54	262 Judicial District Attorney 12th	1,114	1,754	(639)	475
55	263 Judicial District Attorney 13th	2,911	4,581	(1,670)	1,241
56	264 Administrative Office of the DAs	10,070	15,848	(5,778)	4,293
57	265 Judicial District Attorney 11th Div II	455	716	(261)	194
59	308 State Auditor	232	365	(133)	99
60	333 Taxation and Revenue	8,519	13,407	(4,888)	3,632
61	337 Investment Council	1,064	1,675	(611)	454
67	342 Public School Insurance Authority	632	995	(363)	270
68	343 Retiree Healthcare Authority	682	1,074	(391)	291
69	350-598 GSD Program Support	86	136	(50)	37
71	350-605 GSD Printing & Graphics	36	57	(21)	16
72	350-606 GSD Risk Management	11,685	18,389	(6,704)	4,981
73	350-609 GSD Aviation	14	21	(8)	6
74	350-609 GSD Motor Pool	155	243	(89)	66
76	352 Education Retirement Brd	1,556	2,448	(892)	663
77	354 Sentencing Commission	73	115	(42)	31
78	355 Public Defender	14,332	22,555	(8,223)	6,109
79	356 Governor	509	802	(292)	217
80	360 Lieutenant Governor	332	523	(190)	142
81	361 DoIT	3,352	5,275	(1,923)	1,429
82	366 Public Employees Retirement Assoc	1,269	1,997	(728)	541
84	370 Secretary of State	150	236	(86)	64
86	379 Public Employees Labor Relations Board	1,869	2,942	(1,073)	797
88	404 Brd of Examiners - Architects	437	687	(251)	186
90	417 Border Authority	205	322	(117)	87
91	418 Tourism Department	2,825	4,445	(1,621)	1,204
92	419 Economic Development	3,198	5,032	(1,835)	1,363
93	420 Regulation and Licensing	4,808	7,566	(2,758)	2,049
94	430 Public Regulation Commission	7,646	12,033	(4,387)	3,259
96	446 Brd of Medical Examiners	428	673	(245)	182
97	449 Board of Nursing	732	1,152	(420)	312
99	464 Brd of Licensure - Engineers	437	687	(251)	186
100	465 Gaming Control Brd	1,246	1,961	(715)	531
101	469 Racing Commission	519	816	(297)	221
102	479 Brd of Veterinary Medicine	300	472	(172)	128
104	491 Military Base Planning	68	107	(39)	29
105	495 Spaceport Authority	614	966	(352)	262
106	505 Dept of Cultural Affairs	12,622	19,863	(7,241)	5,380
107	508 Livestock Board	1,833	2,885	(1,052)	781
108	516 Dept of Game & Fish	61,095	96,146	(35,051)	26,043
109	521 Energy, Minerals & Natural Resources	20,786	32,712	(11,926)	8,861
110	522 Youth Conservation Corp	582	916	(334)	248
111	538 Intertribal Ceremonial Office	9	14	(5)	4
112	539 Commission on Public Lands	3,143	4,946	(1,803)	1,340
113	550 Office of State Engineer/ISC	6,527	10,272	(3,745)	2,782

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
116	601 Commission on Women	5	7	(3)	2
117	603 Office of African Amer Affairs	814	1,281	(467)	347
118	604 Comm for Deaf & Hearing Impaired	1,255	1,976	(720)	535
119	605 MLK Commission	655	1,031	(376)	279
120	606 Commission for the Blind	3,534	5,562	(2,028)	1,507
121	609 Indian Affairs	1,173	1,847	(673)	500
122	624 Aging & Long Term Svcs	7,359	11,582	(4,222)	3,137
123	630 Human Services	10,739	16,900	(6,161)	4,578
124	631 Workforce Solutions	4,999	7,867	(2,868)	2,131
125	632 Workers Compensation Admin	2,688	4,230	(1,542)	1,146
127	644 Vocational Rehabilitation	8,665	13,636	(4,971)	3,694
128	645 Disability Commission	564	888	(324)	240
129	647 Developmental Disabilities Comm	1,969	3,099	(1,130)	840
130	662 Miners' Hospital	4,931	7,759	(2,829)	2,102
131	665 Dept of Health	58,115	91,458	(33,342)	24,773
132	667 Dept of Environment	10,002	15,740	(5,738)	4,264
133	668 Natural Resources Trustee	186	293	(107)	79
135	670 Veterans Services	1,979	3,114	(1,135)	843
136	690 Children, Youth & Families	22,460	35,346	(12,886)	9,574
137	705 Dept of Military Affairs	8,619	13,564	(4,945)	3,674
138	760 Parole Brd	232	365	(133)	99
139	765 Juvenile Parole Brd	18	29	(10)	8
140	770 Dept of Corrections	27,022	42,526	(15,503)	11,519
141	780 Crime Victims Reparations	1,346	2,119	(772)	574
142	790 Dept of Public Safety	61,418	96,654	(35,237)	26,181
143	795 Homeland Security & Emergency Mgmnt	2,929	4,610	(1,681)	1,249
144	805 Dept of Transportation	104,137	163,882	(59,745)	44,391
145	924 Public Education Department	21,255	33,449	(12,194)	9,060
148	940 Public School Facilities Authority	4,271	6,721	(2,450)	1,821
169	999 Other	34,913	37,148	(2,235)	32,678
	Subtotal Recieving Agencies	706,213	1,093,587	(387,375)	318,838
	Total	724,231	1,093,587	(387,375)	336,857

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	3,832	-	-	3,832
5	341-542 DFA - Program Support	1,029	-	-	1,029
6	341-543 DFA - Comm Dev & Local Govt	4,861	-	-	4,861
7	341-544 DFA - Financial Control	7,652	-	-	7,652
8	350-608 GSD Facilities Management	21,073	-	-	21,073
9	350-604 GSD Purchasing	4,393	-	-	4,393
10	378 Personnel Board	3,951	-	-	3,951
11	369 Commission on Public Records	4,038	-	-	4,038
12	305 Attorney General CS	25,659	-	-	25,659
13	394 State Treasurer	5,228	-	-	5,228
14	950 Higher Education Department	7,065	-	-	7,065
	Subtotal Central Service Agencies	88,780	-	-	88,780
15	111 Legislative Council Service	6,365	7,502	(1,138)	5,227
16	112 Legislative Finance Committee	5,034	6,081	(1,047)	3,987
17	114 Senate Chief Clerk	1,251	1,331	(80)	1,171
18	115 House Chief Clerk	1,315	1,256	60	1,375
19	117 Legislative Education Study Committee	1,446	1,331	114	1,560
20	119 Legislative Building	6,536	7,763	(1,227)	5,308
21	131 Legislature	231	219	12	243
22	205 Supreme Court Law Library	821	1,263	(442)	379
23	208 NM Compilation Commission	665	803	(138)	527
24	210 Judicial Standards Commission	939	1,119	(180)	759
25	215 Court of Appeals	7,641	9,318	(1,677)	5,964
26	216 Supreme Court	4,134	5,066	(932)	3,202
27	218 Administrative Office of the Courts	54,987	64,731	(9,743)	45,244
28	219 Supreme Crt Building Commission	2,008	2,382	(374)	1,635
29	231 Judicial District Court 1st	11,889	14,342	(2,453)	9,437
30	232 Judicial District Court 2nd	45,246	52,983	(7,738)	37,508
31	233 Judicial District Court 3rd	11,872	13,743	(1,871)	10,002
32	234 Judicial District Court 4th	3,906	4,678	(772)	3,135
33	235 Judicial District Court 5th	10,514	12,842	(2,329)	8,185
34	236 Judicial District Court 6th	4,689	5,580	(891)	3,798
35	237 Judicial District Court 7th	4,042	4,647	(605)	3,437
36	238 Judicial District Court 8th	4,448	4,921	(473)	3,975
37	239 Judicial District Court 9th	6,552	7,777	(1,225)	5,326
38	240 Judicial District Court 10th	1,271	1,390	(118)	1,153
39	241 Judicial District Court 11th	10,118	12,966	(2,848)	7,269
40	242 Judicial District Court 12th	5,723	6,843	(1,120)	4,603
41	243 Judicial District Court 13th	11,138	14,164	(3,026)	8,112
42	244 Bernalillo County Metropolitan Crt	38,950	48,346	(9,396)	29,554
43	251 Judicial District Attorney 1st	10,629	12,692	(2,063)	8,566
44	252 Judicial District Attorney 2nd	35,031	45,185	(10,154)	24,877
45	253 Judicial District Attorney 3rd	8,952	10,845	(1,893)	7,059
46	254 Judicial District Attorney 4th	4,812	5,765	(954)	3,858
47	255 Judicial District Attorney 5th	9,339	10,955	(1,616)	7,723
48	256 Judicial District Attorney 6th	5,120	5,738	(618)	4,501
49	257 Judicial District Attorney 7th	4,016	5,107	(1,090)	2,926

STATE OF NEW MEXICO
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 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
50	258 Judicial District Attorney 8th	4,224	5,223	(1,000)	3,224
51	259 Judicial District Attorney 9th	4,853	5,580	(728)	4,125
52	260 Judicial District Attorney 10th	1,734	2,066	(332)	1,403
53	261 Judicial District Attorney 11th	8,120	11,209	(3,089)	5,031
54	262 Judicial District Attorney 12th	5,807	7,173	(1,365)	4,442
55	263 Judicial District Attorney 13th	9,046	11,950	(2,904)	6,143
56	264 Administrative Office of the DAs	1,771	2,395	(625)	1,146
57	265 Judicial District Attorney 11th Div II	4,264	5,251	(986)	3,278
59	308 State Auditor	4,089	4,949	(860)	3,229
60	333 Taxation and Revenue	161,744	183,224	(21,480)	140,264
61	337 Investment Council	3,913	3,740	173	4,086
62	340 Administrative Hearings Office	2,082	2,353	(270)	1,812
67	342 Public School Insurance Authority	1,330	1,737	(406)	924
68	343 Retiree Healthcare Authority	3,336	3,816	(480)	2,856
69	350-598 GSD Program Support	5,788	5,725	63	5,850
71	350-605 GSD Printing & Graphics	1,341	1,363	(22)	1,319
72	350-606 GSD Risk Management	7,565	9,858	(2,293)	5,272
73	350-609 GSD Aviation	592	760	(168)	425
74	350-609 GSD Motor Pool	3,661	4,191	(530)	3,132
75	350-609 GSD Surplus Property	1,391	1,148	244	1,635
76	352 Education Retirement Brd	9,108	9,266	(158)	8,950
78	355 Public Defender	70,945	79,020	(8,076)	62,869
79	356 Governor	3,398	3,988	(590)	2,808
80	360 Lieutenant Governor	650	659	(9)	641
81	361 DoIT	26,555	31,631	(5,077)	21,478
82	366 Public Employees Retirement Assoc	11,099	12,225	(1,125)	9,974
84	370 Secretary of State	7,564	7,035	529	8,092
85	378 Personnel Other	323,210	330,048	(6,838)	316,372
86	379 Public Employees Labor Relations Board	274	316	(42)	232
88	404 Brd of Examiners - Architects	547	343	204	752
90	417 Border Authority	547	631	(84)	463
91	418 Tourism Department	7,018	8,009	(991)	6,027
92	419 Economic Development	5,806	6,610	(803)	5,003
93	420 Regulation and Licensing	42,938	47,325	(4,387)	38,551
94	430 Public Regulation Commission	22,828	24,925	(2,097)	20,731
95	440 Superintendent of Insurance	14,263	17,429	(3,166)	11,097
96	446 Brd of Medical Examiners	1,837	2,093	(256)	1,581
97	449 Board of Nursing	3,031	3,000	32	3,063
98	460 NM State Fair	6,477	5,266	1,211	7,687
99	464 Brd of Licensure - Engineers	990	830	160	1,150
100	465 Gaming Control Brd	5,954	7,557	(1,603)	4,351
101	469 Racing Commission	2,608	3,039	(431)	2,177
102	479 Brd of Veterinary Medicine	430	474	(44)	386
104	491 Military Base Planning	13	158	(145)	(132)
105	495 Spaceport Authority	2,190	2,725	(535)	1,655
106	505 Dept of Cultural Affairs	84,365	88,994	(4,629)	79,736
107	508 Livestock Board	9,564	9,678	(114)	9,450
108	516 Dept of Game & Fish	38,054	45,547	(7,492)	30,562

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 FOR FISCAL YEAR 2020

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
109	521 Energy, Minerals & Natural Resources	93,620	87,046	6,574	100,194
110	522 Youth Conservation Corp	299	329	(30)	269
111	538 Intertribal Ceremonial Office	38	-	-	38
112	539 Commission on Public Lands	18,977	22,324	(3,347)	15,629
113	550 Office of State Engineer/ISC	37,866	46,856	(8,989)	28,877
115	569 Organic Commodity Commission	227	-	-	227
116	601 Commission on Women	744	-	-	744
117	603 Office of African Amer Affairs	1,093	673	420	1,513
118	604 Comm for Deaf & Hearing Impaired	1,940	2,251	(312)	1,628
119	605 MLK Commission	274	41	233	506
120	606 Commission for the Blind	15,127	16,957	(1,830)	13,296
121	609 Indian Affairs	1,587	1,949	(362)	1,224
122	624 Aging & Long Term Svcs	36,073	45,966	(9,893)	26,179
123	630 Human Services	321,139	347,406	(26,267)	294,872
124	631 Workforce Solutions	102,780	95,914	6,867	109,647
125	632 Workers Compensation Admin	19,563	22,242	(2,679)	16,884
127	644 Vocational Rehabilitation	46,410	51,452	(5,042)	41,368
128	645 Disability Commission	1,760	2,210	(450)	1,310
129	647 Developmental Disabilities Comm	2,607	2,368	239	2,846
130	662 Miners' Hospital	50,713	44,046	6,667	57,380
131	665 Dept of Health	528,262	651,343	(123,081)	405,181
132	667 Dept of Environment	98,761	111,948	(13,187)	85,573
133	668 Natural Resources Trustee	404	473	(69)	336
134	669 Health Policy Commission	244	-	-	244
135	670 Veterans Services	34,790	7,660	27,130	61,920
136	690 Children, Youth & Families	344,882	391,448	(46,566)	298,317
137	705 Dept of Military Affairs	18,774	19,561	(787)	17,987
138	760 Parole Brd	783	947	(164)	618
139	765 Juvenile Parole Brd	77	-	-	77
140	770 Dept of Corrections	355,450	415,920	(60,470)	294,979
141	780 Crime Victims Reparations	3,039	3,027	12	3,051
142	790 Dept of Public Safety	150,958	178,565	(27,607)	123,350
143	795 Homeland Security & Emergency Mgmnt	7,605	7,577	28	7,632
144	805 Dept of Transportation	368,171	418,190	(50,018)	318,153
145	924 Public Education Department	47,053	48,410	(1,358)	45,695
148	940 Public School Facilities Authority	6,378	8,738	(2,359)	4,019
149	949 Education Trust Board	274	316	(42)	232
169	999 Other	443	-	-	443
	Subtotal Receiving Agencies	3,999,728	4,488,356	(490,401)	3,509,328
	Total	4,088,509	4,488,356	(490,401)	3,598,108

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

369 Commission on Public Record

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
5	341-542 DFA - Program Support	15,587	-	-	15,587
10	378 Personnel Board	16,253	-	-	16,253
11	369 Commission on Public Records	52,991	-	-	52,991
12	305 Attorney General CS	53,021	-	-	53,021
13	394 State Treasurer	3,610	-	-	3,610
14	950 Higher Education Department	31,743	-	-	31,743
	Subtotal Central Service Agencies	173,206	-	-	173,206
15	111 Legislative Council Service	55,677	26,755	28,922	84,599
16	112 Legislative Finance Committee	9,403	4,784	4,618	14,021
19	117 Legislative Education Study Committee	115	60	54	169
20	119 Legislative Building	148	104	44	192
21	131 Legislature	213	181	32	245
24	210 Judicial Standards Commission	121	1,029	(908)	(787)
25	215 Court of Appeals	1,296	7,932	(6,636)	(5,339)
26	216 Supreme Court	5,037	5,495	(458)	4,579
27	218 Administrative Office of the Courts	1,329	3,144	(1,814)	(485)
42	244 Bernalillo County Metropolitan Crt	28,355	19,311	9,045	37,400
43	251 Judicial District Attorney 1st	127,993	-	-	127,993
56	264 Administrative Office of the DAs	115	32,766	(32,651)	(32,536)
59	308 State Auditor	4,132	3,097	1,035	5,167
60	333 Taxation and Revenue	74,720	181,245	(106,525)	(31,806)
61	337 Investment Council	1,154	646	508	1,662
62	340 Administrative Hearings Office	4,352	-	-	4,352
64	341-541 DFA Finance Board	-	276	(276)	(276)
66	341-544 DFA Financial Control Other	725	-	-	725
67	342 Public School Insurance Authority	1,132	3,489	(2,357)	(1,225)
68	343 Retiree Healthcare Authority	725	-	-	725
69	350-598 GSD Program Support	16,092	14,526	1,566	17,657
76	352 Education Retirement Brd	15,409	16,277	(869)	14,540
78	355 Public Defender	46,786	46,047	740	47,526
79	356 Governor	3,131	1,460	1,672	4,803
80	360 Lieutenant Governor	377	-	-	377
81	361 DoIT	410	173	238	648
82	366 Public Employees Retirement Assoc	29,488	26,424	3,064	32,552
83	369 CPR - Other	784,132	883,647	(99,516)	684,616
84	370 Secretary of State	34,558	36,679	(2,122)	32,436
88	404 Brd of Examiners - Architects	4,181	691	3,490	7,672
92	419 Economic Development	3,197	4,557	(1,360)	1,837
93	420 Regulation and Licensing	153,193	132,122	21,071	174,263
94	430 Public Regulation Commission	45,729	70,639	(24,910)	20,820
95	440 Superintendent of Insurance	50,900	18,008	32,892	83,792
96	446 Brd of Medical Examiners	13,436	6,788	6,648	20,084
97	449 Board of Nursing	13,726	3,915	9,811	23,537
99	464 Brd of Licensure - Engineers	7,232	3,621	3,611	10,842
100	465 Gaming Control Brd	164	17,324	(17,160)	(16,996)
101	469 Racing Commission	5,077	14,694	(9,617)	(4,539)
102	479 Brd of Veterinary Medicine	10,237	3,334	6,902	17,139
104	491 Military Base Planning	725	-	-	725

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

369 Commission on Public Record

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
106	505 Dept of Cultural Affairs	28,852	10,567	18,284	47,136
107	508 Livestock Board	14,629	8,615	6,014	20,643
108	516 Dept of Game & Fish	41,408	30,282	11,126	52,534
109	521 Energy, Minerals & Natural Resources	41,245	14,759	26,486	67,731
110	522 Youth Conservation Corp	591	276	314	905
112	539 Commission on Public Lands	7,702	26,844	(19,142)	(11,440)
113	550 Office of State Engineer/ISC	16,429	29,876	(13,447)	2,982
116	601 Commission on Women	1,050	3,325	(2,275)	(1,225)
120	606 Commission for the Blind	-	35	(35)	(35)
121	609 Indian Affairs	33	17	16	48
122	624 Aging & Long Term Svcs	10,331	8,002	2,330	12,661
123	630 Human Services	232,790	170,498	62,292	295,083
124	631 Workforce Solutions	25,393	3,283	22,109	47,502
125	632 Workers Compensation Admin	4,052	11,260	(7,208)	(3,156)
126	635 Workforce Trng & Development	17,197	26,695	(9,498)	7,699
127	644 Vocational Rehabilitation	1,527	9,379	(7,852)	(6,325)
129	647 Developmental Disabilities Comm	295	259	36	332
131	665 Dept of Health	157,843	115,468	42,376	200,219
132	667 Dept of Environment	70,692	53,204	17,488	88,180
134	669 Health Policy Commission	542	285	257	798
135	670 Veterans Services	-	749	(749)	(749)
136	690 Children, Youth & Families	91,997	67,087	24,911	116,908
137	705 Dept of Military Affairs	22,514	17,946	4,568	27,081
138	760 Parole Brd	22,825	10,329	12,496	35,322
139	765 Juvenile Parole Brd	509	268	241	750
140	770 Dept of Corrections	230,851	133,927	96,924	327,774
141	780 Crime Victims Reparations	16,508	7,544	8,964	25,472
142	790 Dept of Public Safety	6,245	3,641	2,603	8,848
144	805 Dept of Transportation	12,793	14,065	(1,272)	11,520
145	924 Public Education Department	56,597	27,201	29,396	85,993
148	940 Public School Facilities Authority	2,379	1,304	1,075	3,455
152	954 New Mexico State University	4,352	816	3,536	7,888
166	979 NM Sch for the Visually Impaired	985	466	518	1,503
167	980 NM Sch for the Deaf	1,346	1,226	119	1,465
169	999 Other	10,495	181,252	(170,757)	(160,261)
	Subtotal Recieving Agencies	2,707,916	2,581,988	(8,970)	2,698,946
	Total	2,881,122	2,581,988	(8,970)	2,872,152

STATE OF NEW MEXICO
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305 Attorney General CS

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
5	341-542 DFA - Program Support	63,640	-	-	63,640
10	378 Personnel Board	25,883	-	-	25,883
11	369 Commission on Public Records	55,109	-	-	55,109
12	305 Attorney General CS	21,918	-	-	21,918
	Subtotal Central Service Agencies	166,549	-	-	166,549
58	305 Attorney General	4,232,104	4,970,656	(738,552)	3,493,553
76	352 Education Retirement Brd	22,393	22,346	47	22,439
79	356 Governor	43,430	53,453	(10,022)	33,408
82	366 Public Employees Retirement Assoc	22,614	23,328	(714)	21,900
84	370 Secretary of State	55,200	44,142	11,058	66,259
86	379 Public Employees Labor Relations Board	22,393	22,346	47	22,439
88	404 Brd of Examiners - Architects	31,050	-	-	31,050
90	417 Border Authority	31,050	30,125	925	31,975
93	420 Regulation and Licensing	596,489	834,837	(238,347)	358,142
95	440 Superintendent of Insurance	22,614	-	-	22,614
97	449 Board of Nursing	31,050	30,125	925	31,975
98	460 NM State Fair	-	18,144	(18,144)	(18,144)
99	464 Brd of Licensure - Engineers	14,544	18,144	(3,600)	10,944
101	469 Racing Commission	21,954	23,238	(1,284)	20,671
102	479 Brd of Veterinary Medicine	25,926	-	-	25,926
103	490 Cumbres & Toltec Railroad Comm	12,380	23,238	(10,858)	1,522
106	505 Dept of Cultural Affairs	167,979	168,483	(504)	167,476
108	516 Dept of Game & Fish	14,544	18,144	(3,600)	10,944
109	521 Energy, Minerals & Natural Resources	75,640	70,880	4,760	80,401
118	604 Comm for Deaf & Hearing Impaired	21,954	23,238	(1,284)	20,671
120	606 Commission for the Blind	12,380	23,328	(10,947)	1,433
121	609 Indian Affairs	-	23,328	(23,328)	(23,328)
124	631 Workforce Solutions	14,544	35,440	(20,896)	(6,353)
128	645 Disability Commission	21,954	-	-	21,954
129	647 Developmental Disabilities Comm	14,544	-	-	14,544
132	667 Dept of Environment	74,465	-	-	74,465
138	760 Parole Brd	12,380	-	-	12,380
141	780 Crime Victims Reparations	21,954	-	-	21,954
142	790 Dept of Public Safety	31,050	30,125	925	31,975
145	924 Public Education Department	-	23,238	(23,238)	(23,238)
166	979 NM Sch for the Visually Impaired	12,380	23,238	(10,858)	1,522
167	980 NM Sch for the Deaf	37,820	23,238	14,582	52,402
169	999 Other	77,124	35,440	41,684	118,809
	Subtotal Receiving Agencies	5,795,906	6,612,240	(1,041,221)	4,754,684
	Total	5,962,455	6,612,240	(1,041,221)	4,921,234

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	4,600	-	-	4,600
5	341-542 DFA - Program Support	2,370	-	-	2,370
6	341-543 DFA - Comm Dev & Local Govt	3,339	-	-	3,339
7	341-544 DFA - Financial Control	206,378	-	-	206,378
8	350-608 GSD Facilities Management	8,815	-	-	8,815
9	350-604 GSD Purchasing	1,073	-	-	1,073
10	378 Personnel Board	1,021	-	-	1,021
11	369 Commission on Public Records	1,386	-	-	1,386
12	305 Attorney General CS	11,337	-	-	11,337
13	394 State Treasurer	1,603	-	-	1,603
14	950 Higher Education Department	11,759	-	-	11,759
	Subtotal Central Service Agencies	253,682	-	-	253,682
15	111 Legislative Council Service	5,521	5,201	320	5,841
16	112 Legislative Finance Committee	2,064	1,944	120	2,184
17	114 Senate Chief Clerk	299	282	17	316
18	115 House Chief Clerk	724	682	42	766
19	117 Legislative Education Study Committee	1,097	1,034	64	1,161
20	119 Legislative Building	3,214	3,028	186	3,400
21	131 Legislature	8,893	8,377	516	9,409
22	205 Supreme Court Law Library	1,850	1,742	107	1,957
23	208 NM Compilation Commission	1,368	1,289	79	1,447
24	210 Judicial Standards Commission	1,150	1,083	67	1,217
25	215 Court of Appeals	2,388	2,249	138	2,526
26	216 Supreme Court	865	815	50	915
27	218 Administrative Office of the Courts	67,645	63,723	3,922	71,568
28	219 Supreme Crt Building Commission	566	533	33	599
29	231 Judicial District Court 1st	2,985	2,812	173	3,159
30	232 Judicial District Court 2nd	5,894	5,552	342	6,235
31	233 Judicial District Court 3rd	3,210	3,024	186	3,397
32	234 Judicial District Court 4th	1,829	1,723	106	1,935
33	235 Judicial District Court 5th	4,916	4,631	285	5,201
34	236 Judicial District Court 6th	3,334	3,140	193	3,527
35	237 Judicial District Court 7th	2,908	2,739	169	3,077
36	238 Judicial District Court 8th	2,630	2,478	153	2,783
37	239 Judicial District Court 9th	2,261	2,130	131	2,392
38	240 Judicial District Court 10th	1,002	944	58	1,060
39	241 Judicial District Court 11th	4,561	4,296	264	4,825
40	242 Judicial District Court 12th	2,272	2,140	132	2,403
41	243 Judicial District Court 13th	6,221	5,860	361	6,581
42	244 Bernalillo County Metropolitan Crt	6,678	6,290	387	7,065
43	251 Judicial District Attorney 1st	1,565	1,474	91	1,656
44	252 Judicial District Attorney 2nd	3,109	2,928	180	3,289
45	253 Judicial District Attorney 3rd	1,899	1,789	110	2,009
46	254 Judicial District Attorney 4th	1,727	1,626	100	1,827
47	255 Judicial District Attorney 5th	1,857	1,749	108	1,964
48	256 Judicial District Attorney 6th	1,677	1,580	97	1,775
49	257 Judicial District Attorney 7th	1,776	1,673	103	1,879

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
50	258 Judicial District Attorney 8th	1,772	1,670	103	1,875
51	259 Judicial District Attorney 9th	1,737	1,636	101	1,838
52	260 Judicial District Attorney 10th	1,020	961	59	1,079
53	261 Judicial District Attorney 11th	1,723	1,623	100	1,823
54	262 Judicial District Attorney 12th	2,831	2,667	164	2,995
55	263 Judicial District Attorney 13th	2,458	2,315	143	2,601
56	264 Administrative Office of the DAs	6,112	5,757	354	6,466
57	265 Judicial District Attorney 11th Div II	1,319	1,242	76	1,395
59	308 State Auditor	1,255	1,183	73	1,328
60	333 Taxation and Revenue	306,647	288,866	17,781	324,428
61	337 Investment Council	2,845	2,680	165	3,010
67	342 Public School Insurance Authority	1,797	1,693	104	1,901
68	343 Retiree Healthcare Authority	11,165	10,517	647	11,812
69	350-598 GSD Program Support	351	330	20	371
71	350-605 GSD Printing & Graphics	192	181	11	203
72	350-606 GSD Risk Management	42,601	40,131	2,470	45,072
73	350-609 GSD Aviation	159	150	9	168
74	350-609 GSD Motor Pool	1,116	1,052	65	1,181
75	350-609 GSD Surplus Property	69	65	4	73
76	352 Education Retirement Brd	9,962	9,384	578	10,540
77	354 Sentencing Commission	127	119	7	134
78	355 Public Defender	18,693	17,609	1,084	19,777
79	356 Governor	1,157	1,090	67	1,224
80	360 Lieutenant Governor	482	454	28	510
81	361 DoIT	11,006	10,368	638	11,645
82	366 Public Employees Retirement Assoc	4,568	4,303	265	4,833
84	370 Secretary of State	4,923	4,638	285	5,208
86	379 Public Employees Labor Relations Board	288	272	17	305
87	394 State Treasurer Other	794,417	1,018,462	(224,045)	570,372
88	404 Brd of Examiners - Architects	489	460	28	517
90	417 Border Authority	967	911	56	1,023
91	418 Tourism Department	11,636	10,961	675	12,311
92	419 Economic Development	4,526	4,263	262	4,788
93	420 Regulation and Licensing	14,266	13,439	827	15,093
94	430 Public Regulation Commission	13,665	12,872	792	14,457
96	446 Brd of Medical Examiners	1,129	1,063	65	1,194
97	449 Board of Nursing	1,575	1,484	91	1,667
99	464 Brd of Licensure - Engineers	1,259	1,186	73	1,332
100	465 Gaming Control Brd	2,078	1,958	121	2,199
101	469 Racing Commission	1,807	1,703	105	1,912
102	479 Brd of Veterinary Medicine	911	858	53	964
104	491 Military Base Planning	281	265	16	298
105	495 Spaceport Authority	1,832	1,726	106	1,938
106	505 Dept of Cultural Affairs	34,194	32,211	1,983	36,176
107	508 Livestock Board	7,040	6,632	408	7,448
108	516 Dept of Game & Fish	35,375	33,324	2,051	37,426
109	521 Energy, Minerals & Natural Resources	43,087	40,588	2,498	45,585
110	522 Youth Conservation Corp	879	828	51	930

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
111	538 Intertribal Ceremonial Office	7	7	0	7
112	539 Commission on Public Lands	9,181	8,649	532	9,714
113	550 Office of State Engineer/ISC	11,632	10,958	675	12,307
115	569 Organic Commodity Commission	886	835	51	938
116	601 Commission on Women	2,866	2,700	166	3,032
117	603 Office of African Amer Affairs	1,269	1,196	74	1,343
118	604 Comm for Deaf & Hearing Impaired	2,437	2,296	141	2,578
119	605 MLK Commission	858	808	50	908
120	606 Commission for the Blind	8,341	7,857	484	8,825
121	609 Indian Affairs	2,303	2,170	134	2,437
122	624 Aging & Long Term Svcs	16,865	15,887	978	17,843
123	630 Human Services	254,273	239,529	14,744	269,017
124	631 Workforce Solutions	87,528	82,453	5,075	92,603
125	632 Workers Compensation Admin	5,640	5,313	327	5,967
127	644 Vocational Rehabilitation	13,130	12,369	761	13,892
128	645 Disability Commission	1,030	971	60	1,090
129	647 Developmental Disabilities Comm	5,953	5,608	345	6,299
130	662 Miners' Hospital	19,812	18,663	1,149	20,960
131	665 Dept of Health	145,464	137,029	8,435	153,899
132	667 Dept of Environment	32,717	30,820	1,897	34,614
133	668 Natural Resources Trustee	443	417	26	469
134	669 Health Policy Commission	144	136	8	153
135	670 Veterans Services	4,311	4,061	250	4,561
136	690 Children, Youth & Families	142,353	134,098	8,254	150,607
137	705 Dept of Military Affairs	13,549	12,763	786	14,334
138	760 Parole Brd	1,463	1,378	85	1,548
139	765 Juvenile Parole Brd	77	73	4	82
140	770 Dept of Corrections	49,058	46,213	2,845	51,902
141	780 Crime Victims Reparations	11,966	11,273	694	12,660
142	790 Dept of Public Safety	63,243	59,576	3,667	66,910
143	795 Homeland Security & Emergency Mgmnt	8,211	7,735	476	8,687
144	805 Dept of Transportation	100,378	94,558	5,820	106,198
145	924 Public Education Department	70,402	66,320	4,082	74,485
148	940 Public School Facilities Authority	7,979	7,516	463	8,441
	Subtotal Receiving Agencies	2,667,509	2,782,942	(115,433)	2,552,075
	Total	2,921,190	2,782,942	(115,433)	2,805,757

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2020

950 Higher Education Department

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
151	952 University of New Mexico	1,648,525	2,233,222	(584,697)	1,063,828
152	954 New Mexico State University	654,364	898,174	(243,810)	410,555
153	956 New Mexico Highlands University	84,692	107,144	(22,452)	62,240
154	958 Western New Mexico University	69,623	90,498	(20,875)	48,748
155	960 Eastern New Mexico University	183,629	233,553	(49,924)	133,705
156	962 New Mexico Inst of Mining & Technol	183,074	239,388	(56,313)	126,761
157	964 Northern New Mexico College	24,643	35,130	(10,486)	14,157
158	966 Santa Fe Community College	72,771	117,528	(44,757)	28,014
159	968 Central New Mexico Comm College	240,123	286,272	(46,149)	193,973
160	970 Luna Community College	18,196	36,652	(18,456)	(259)
161	972 Mesalands Community College	10,156	15,980	(5,824)	4,331
162	974 New Mexico Junior College	42,689	56,724	(14,035)	28,654
163	976 San Juan College	105,851	139,493	(33,642)	72,208
164	977 Clovis Community College	25,515	41,069	(15,554)	9,960
165	978 New Mexico Military Institute	53,862	63,261	(9,399)	44,463
	Subtotal Recieving Agencies	3,417,713	4,594,088	(1,176,375)	2,241,338
	Total	3,417,713	4,594,088	(1,176,375)	2,241,338

SECTION V
SWCAP RECONCILIATION

SECTION V: SWCAP RECONCILIATION

Exhibit V, Reconciliation of Allocated Costs, is provided in this Section. Exhibit V provides a reconciliation of costs allocated in the SWCAP to the State's expenditure and revenue reports.

Exhibit V is formatted as follows:

- ❖ **Description.** A brief description of the cost adjustments made to the costs reported in each central service's revenue and expenditure reports.
- ❖ **Central Services.** A column is provided for each central service reconciling its costs with the costs allocated in the detailed cost plan in Section VI.
- ❖ **Total.** The total amount of costs allocated in the detailed cost allocation plan. The grand total on this exhibit reconciles to the grand total on Exhibit A in Section IV and the Summary Schedule (Page 21) of the detailed cost plan in Section VI.

Exhibit V is provided on the following page.

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN
 RECONCILIATION OF ALLOCATED COSTS

Description	Building Deprec.	Equip. Deprec.	Interest Expense	DFA Policy & Budget	DFA Program Support	DFA Comm. Devel.	DFA Financial Control
Per Expenditure Report	\$0	\$0	\$0	\$2,880,192	\$758,585	\$2,745,322	\$5,948,534
Cost Adjustments							
Depreciation from State Financial Records	25,719,140	79,118					
Interest Expense			50,460,178				
Disallowed Costs							
Other Equip. > \$5,000				0	0	0	0
Debt Service - Principle & Interest Expense							
Unallocated Costs							
DFA - Board of Finance				(651,573)			
DFA - Community Development						(2,745,322)	
GSD - Purchasing Other							
SPO - Personnel Other							
CPR - Historical & Other							
Attorney General - Other							
State Treasurer - Other							
Higher Education - Other							
Total Allocated Costs	<u>\$25,719,140</u>	<u>\$79,118</u>	<u>\$50,460,178</u>	<u>\$2,228,619</u>	<u>\$758,585</u>	<u>\$0</u>	<u>\$5,948,534</u>
Software Reconciliation							
Total Per SWCAP Summary Schedule							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN
RECONCILIATION OF ALLOCATED COSTS**

Description	GSD Facilities Management	GSD Purchasing	Personnel Board	Public Records	Attorney General	State Treasurer	Higher Educ. Department	Total
Per Expenditure Report	\$12,310,085	\$2,776,921	\$4,121,048	\$2,678,747	\$20,788,355	\$536,060,797	\$99,685,179	\$690,753,765
Cost Adjustments								
Depreciation from State Financial Records								25,798,258
Interest Expense								50,460,178
Disallowed Costs								
Other Equip. > \$5,000	(152,638)	0	0	(24,158)	0	(34,706)	(46,525)	(258,027)
Debt Service - Principle & Interest Expense						(530,114,128)		(530,114,128)
Unallocated Costs								
DFA - Board of Finance								(651,573)
DFA - Community Development								(2,745,322)
GSD - Purchasing Other		(2,104,921)						(2,104,921)
SPO - Personnel Other			(388,950)					(388,950)
CPR - Historical & Other				(724,213)				(724,213)
Attorney General - Other					(15,485,399)			(15,485,399)
State Treasurer - Other						(3,035,247)		(3,035,247)
Higher Education - Other							(96,842,900)	(96,842,900)
Total Allocated Costs	<u>\$12,157,447</u>	<u>\$672,000</u>	<u>\$3,732,098</u>	<u>\$1,930,376</u>	<u>\$5,302,956</u>	<u>\$2,876,716</u>	<u>\$2,795,754</u>	114,661,520
Software Reconciliation								0
Total Per SWCAP Summary Schedule								<u>\$114,661,520</u>

SECTION VI
DETAILED COST ALLOCATION PLAN

SECTION VI: DETAILED COST ALLOCATION PLAN

The Statewide Cost Allocation Plan (SWCAP) has been prepared in accordance with principles and procedures as presented in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditures allocated in the SWCAP are actual costs incurred in FY 2018. Allocation data utilized in the SWCAP is actual data incurred by the State during the fiscal year ended June 30, 2018 (FY 2018). Statistics used to allocate costs are from full years' FY 2018 data.

The methodology utilized in developing the SWCAP allows for the allocation of the costs of each organizational unit or unit activity utilizing an appropriate allocation base and utilizes a double step-down process for the comprehensive allocation of costs. The detailed cost allocation plan includes summary and detail schedules that reconcile all costs allocated in the Plan to Exhibit V. Schedules are also included providing auditable detail on all costs and calculations performed in the Plan.

Allocation Process and Plan Format

The process utilized to allocate costs and develop the Plan was comprised of three steps. First, central service costs to be allocated were identified for each organizational unit from Exhibit V and entered into the cost allocation software. A separate section in the software was created for each organizational unit. Within each organizational unit section at least one cost allocation pool was established into which costs were entered. Where multiple activities were performed by a unit requiring different allocation bases, more than one cost pool was established within the section. Second, the allocation base data to be utilized to allocate costs assigned to each cost allocation pool of a section was entered into the software. Third, the software performed the mathematical operations of allocating costs from each cost allocation pool to benefiting state agencies. The following overall summary schedules and section schedules were created by the software summarizing the costs allocated and reconciling all costs allocated in the Plan to Exhibit V:

- ❖ **Table of Contents.** In addition to assisting in the navigation and location of information in the Plan, the Table of Contents identifies each activity that was allocated and the allocation base that was used to allocate the costs of each activity.
- ❖ **Summary Schedule.** The Summary Schedule provides a summary of the costs allocated from each section in the Plan to each benefiting state agency. The sections from which costs were allocated are listed on the left side of the page, and the benefiting state agencies are listed across the top of the page with a total at the bottom of the page. The grand total at the bottom of the last column of the schedule labeled "Total" reconciles to Exhibit V in Section V. Due to rounding in the cost allocation software, total costs on the Summary Schedule differ slightly from the costs to be allocated on Exhibit V. An adjustment for this difference is included on Exhibit V on a line labeled "Software Reconciliation".

- ❖ **Section Schedules.** Each section of the Plan includes the following schedules:
 - ◆ **Department Costs.** Provides the unit's total costs. If more than one cost allocation pool was established for the unit, the schedule provides the costs included in each cost allocation pool. Total schedule costs reconcile to Exhibit V.
 - ◆ **Incoming Costs.** Provides the costs allocated to the unit by other allocated or central service units.
 - ◆ **Allocations.** A schedule is provided for each cost allocation pool of a section that documents the calculation of the percentage of the allocation base attributable to each benefiting budget account; the application of the percentage to the total costs assigned to the pool; and the amount allocated to each benefiting budget account.
 - ◆ **Allocation Summary.** Provides the total costs allocated from all cost pools of the section to each benefiting budget account. The total costs from each section's allocation summary are the costs carried forward to the Plan Summary Schedule.

The Table of Contents, Summary Schedule, and detailed allocation schedules are provided on the following pages.

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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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	599	0	0	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	400	278	77	75	84	275	0	103	126	56
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	12,020	6,037	1,905	2,069	2,287	9,809	11,583	3,012	8,042	2,959
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	159	705	32	50	318	237	0	796	341	1,183
10 378 Personnel Board	6,365	5,034	1,251	1,315	1,446	6,536	231	821	665	939
11 369 Commission on Public Records	55,677	9,403	0	0	115	148	213	0	0	121
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	5,521	2,064	299	724	1,097	3,214	8,893	1,850	1,368	1,150
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$80,741	\$23,521	\$3,564	\$4,233	\$5,347	\$20,219	\$20,920	\$6,581	\$10,542	\$6,407

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Department	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	64,064	0	101,379	52,066	2,089	28,286	0	0	135	3,095
4 341-541 DFA - Policy & Budget	388	224	4,575	68	552	1,871	512	170	492	232
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	9,974	5,332	188,760	4,588	13,908	42,087	15,448	7,474	13,643	8,860
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	1,560	337	38,948	241	1,078	4,175	1,401	1,501	11,398	2,497
10 378 Personnel Board	7,641	4,134	54,987	2,008	11,889	45,246	11,872	3,906	10,514	4,689
11 369 Commission on Public Records	1,296	5,037	1,329	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	2,388	865	67,645	566	2,985	5,894	3,210	1,829	4,916	3,334
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$87,312	\$15,929	\$457,624	\$59,538	\$32,501	\$127,558	\$32,444	\$14,880	\$41,098	\$22,707

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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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	490	2,462	0	0	5,370	0	176	15,704	2,582	0
4 341-541 DFA - Policy & Budget	189	219	278	65	499	244	582	1,786	381	1,336
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	7,055	12,891	13,971	2,391	13,054	8,678	15,161	43,545	10,907	26,823
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	1,933	1,369	878	678	1,992	2,984	4,503	2,297	782	4,121
10 378 Personnel Board	4,042	4,448	6,552	1,271	10,118	5,723	11,138	38,950	10,629	35,031
11 369 Commission on Public Records	0	0	0	0	0	0	0	28,355	127,993	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	2,908	2,630	2,261	1,002	4,561	2,272	6,221	6,678	1,565	3,109
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$16,616	\$24,020	\$23,940	\$5,407	\$35,595	\$19,901	\$37,780	\$137,315	\$154,839	\$70,419

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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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	0	1,629	0	0
4 341-541 DFA - Policy & Budget	379	210	371	217	169	182	204	90	300	233
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	9,056	4,997	9,056	10,767	6,380	5,634	14,648	4,418	7,706	7,720
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	649
9 350-604 GSD Purchasing	1,346	746	32	7,364	3,043	1,060	1,005	1,474	2,238	1,114
10 378 Personnel Board	8,952	4,812	9,339	5,120	4,016	4,224	4,853	1,734	8,120	5,807
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	1,899	1,727	1,857	1,677	1,776	1,772	1,737	1,020	1,723	2,831
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$21,632	\$12,492	\$20,655	\$25,145	\$15,384	\$12,872	\$22,446	\$10,365	\$20,087	\$18,353

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,090,200	\$0	\$7,822	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	57,388	0	0	0	0
4 341-541 DFA - Policy & Budget	397	182	166	0	241	6,030	3,725	113	0	175,537
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	10,170	9,735	9,268	0	5,284	586,754	18,455	1,456	0	0
8 350-608 GSD Facilities Management	0	0	0	0	2,290	469,259	2,290	10,048	0	4,209
9 350-604 GSD Purchasing	2,911	10,070	455	0	232	8,519	1,064	0	0	0
10 378 Personnel Board	9,046	1,771	4,264	0	4,089	161,744	3,913	2,082	0	0
11 369 Commission on Public Records	0	115	0	0	4,132	74,720	1,154	4,352	0	0
12 305 Attorney General CS	0	0	0	4,232,104	0	0	0	0	0	0
13 394 State Treasurer	2,458	6,112	1,319	0	1,255	306,647	2,845	0	0	0
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$24,982	\$27,984	\$15,472	\$4,232,104	\$17,523	\$2,761,261	\$33,446	\$25,874	\$0	\$179,746

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$16,813	\$0	\$177,977	\$29,807	\$0	\$65,121
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	23,274	0	0	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	2,663	5,986	27,023	22,827	247	0	110	31,804	45	711
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	5,298,899	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	4,668	22,424	24,864	0	2,568	440,594	1,892	13,082
8 350-608 GSD Facilities Management	0	0	0	4,580	15,275	0	67,414	27,080	0	30,660
9 350-604 GSD Purchasing	0	0	632	682	86	0	36	11,685	14	155
10 378 Personnel Board	0	0	1,330	3,336	5,788	0	1,341	7,565	592	3,661
11 369 Commission on Public Records	0	725	1,132	725	16,092	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	0	0	1,797	11,165	351	0	192	42,601	159	1,116
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$5,324,836	\$6,711	\$36,583	\$65,740	\$79,516	\$0	\$249,640	\$591,136	\$2,702	\$114,506

**STATE OF NEW MEXICO
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**ACTUAL 2018
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Summary Schedule

Department	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
1 Building Depreciation	\$133,270	\$0	\$0	\$0	\$86,974	\$0	\$221,492	\$0	\$0	\$6,052
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	617,824	0	0	518,417
4 341-541 DFA - Policy & Budget	60	2,057	48	3,351	221	36	5,073	2,454	0	820
5 341-542 DFA - Program Support	0	0	0	0	178,723	31,082	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	1,305	36,867	983	62,745	4,920	2,106	57,327	63,622	0	14,751
8 350-608 GSD Facilities Management	50,480	4,580	0	0	365	0	45,785	2,290	0	8,255
9 350-604 GSD Purchasing	0	1,556	73	14,332	509	332	3,352	1,269	0	150
10 378 Personnel Board	1,391	9,108	0	70,945	3,398	650	26,555	11,099	0	7,564
11 369 Commission on Public Records	0	15,409	0	46,786	3,131	377	410	29,488	784,132	34,558
12 305 Attorney General CS	0	22,393	0	0	43,430	0	0	22,614	0	55,200
13 394 State Treasurer	69	9,962	127	18,693	1,157	482	11,006	4,568	0	4,923
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$186,575	\$101,931	\$1,231	\$216,853	\$322,829	\$35,066	\$988,824	\$137,403	\$784,132	\$650,689

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Summary Schedule

Department	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$29,470	\$40,928	\$543,303	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	20,804	0	397,489	0	1,598
4 341-541 DFA - Policy & Budget	0	15	0	26	0	42	1,184	1,608	2,153	9,393
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	717	0	1,834	79	2,533	26,001	15,473	56,951	44,584
8 350-608 GSD Facilities Management	0	2,290	0	0	0	0	106,798	39,474	173,399	93,945
9 350-604 GSD Purchasing	0	1,869	0	437	0	205	2,825	3,198	4,808	7,646
10 378 Personnel Board	323,210	274	0	547	0	547	7,018	5,806	42,938	22,828
11 369 Commission on Public Records	0	0	0	4,181	0	0	0	3,197	153,193	45,729
12 305 Attorney General CS	0	22,393	0	31,050	0	31,050	0	0	596,489	0
13 394 State Treasurer	0	288	794,417	489	0	967	11,636	4,526	14,266	13,665
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$323,210	\$27,846	\$794,417	\$38,564	\$79	\$56,148	\$184,931	\$511,699	\$1,587,500	\$239,388

STATE OF NEW MEXICO
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Summary Schedule

Department	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	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	170,900	0	0	0	0	119,748	15,025
4 341-541 DFA - Policy & Budget	3,171	129	158	866	54	350	254	24	0	15
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	13,618	5,914	5,919	2,471	4,791	8,997	7,313	1,687	0	1,232
8 350-608 GSD Facilities Management	50,806	0	2,290	0	0	2,290	2,290	2,290	0	0
9 350-604 GSD Purchasing	0	428	732	0	437	1,246	519	300	0	68
10 378 Personnel Board	14,263	1,837	3,031	6,477	990	5,954	2,608	430	0	13
11 369 Commission on Public Records	50,900	13,436	13,726	0	7,232	164	5,077	10,237	0	725
12 305 Attorney General CS	22,614	0	31,050	0	14,544	0	21,954	25,926	12,380	0
13 394 State Treasurer	0	1,129	1,575	0	1,259	2,078	1,807	911	0	281
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$155,372	\$22,873	\$58,482	\$180,713	\$29,306	\$21,080	\$41,822	\$41,804	\$132,128	\$17,360

STATE OF NEW MEXICO
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Summary Schedule

Department	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
1 Building Depreciation	\$0	\$43,819	\$0	\$0	\$168,360	\$0	\$0	\$0	\$297,646	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	1,042,239	842,216	0	42,819	309,378	0	0	0	984,218	558,272
4 341-541 DFA - Policy & Budget	418	2,597	426	3,031	5,415	330	3	1,215	3,950	0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	4,870	87,989	20,193	89,674	143,447	2,466	411	39,291	49,954	0
8 350-608 GSD Facilities Management	0	64,289	2,290	9,160	159,717	2,290	0	0	220,144	0
9 350-604 GSD Purchasing	614	12,622	1,833	61,095	20,786	582	9	3,143	6,527	0
10 378 Personnel Board	2,190	84,365	9,564	38,054	93,620	299	38	18,977	37,866	0
11 369 Commission on Public Records	0	28,852	14,629	41,408	41,245	591	0	7,702	16,429	0
12 305 Attorney General CS	0	167,979	0	14,544	75,640	0	0	0	0	0
13 394 State Treasurer	1,832	34,194	7,040	35,375	43,087	879	7	9,181	11,632	0
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,052,162	\$1,368,922	\$55,975	\$335,161	\$1,060,695	\$7,437	\$469	\$79,509	\$1,628,367	\$558,272

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Summary Schedule

Department	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$81,668	\$10,945	\$324,262	\$227,975	\$290,167
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	1,110,916	429,854	0	0
4 341-541 DFA - Policy & Budget	0	0	50	381	20	870	224	4,106	472,203	4,847
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	1,116	3,816	2,451	4,991	1,201	35,456	8,286	51,473	513,290	185,689
8 350-608 GSD Facilities Management	0	0	2,290	4,580	2,290	115,877	10,032	173,845	327,165	450,349
9 350-604 GSD Purchasing	0	5	814	1,255	655	3,534	1,173	7,359	10,739	4,999
10 378 Personnel Board	227	744	1,093	1,940	274	15,127	1,587	36,073	321,139	102,780
11 369 Commission on Public Records	0	1,050	0	0	0	0	33	10,331	232,790	25,393
12 305 Attorney General CS	0	0	0	21,954	0	12,380	0	0	0	14,544
13 394 State Treasurer	886	2,866	1,269	2,437	858	8,341	2,303	16,865	254,273	87,528
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,229	\$8,481	\$7,967	\$37,538	\$5,297	\$273,252	\$1,145,499	\$1,054,167	\$2,359,574	\$1,166,295

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Summary Schedule

Department	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission
1 Building Depreciation	\$261,128	\$0	\$78,911	\$21,287	\$0	\$0	\$5,651,345	\$311,489	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	78,869	3,355,460	0	0
4 341-541 DFA - Policy & Budget	826	0	3,426	116	450	3,173	37,186	8,810	309	0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	22,114	414	141,575	3,272	19,896	47,442	567,703	105,102	3,551	470
8 350-608 GSD Facilities Management	184,891	0	139,473	48,855	2,290	0	3,649,567	248,521	0	0
9 350-604 GSD Purchasing	2,688	0	8,665	564	1,969	4,931	58,115	10,002	186	0
10 378 Personnel Board	19,563	0	46,410	1,760	2,607	50,713	528,262	98,761	404	244
11 369 Commission on Public Records	4,052	17,197	1,527	0	295	0	157,843	70,692	0	542
12 305 Attorney General CS	0	0	0	21,954	14,544	0	0	74,465	0	0
13 394 State Treasurer	5,640	0	13,130	1,030	5,953	19,812	145,464	32,717	443	144
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$500,902	\$17,611	\$433,118	\$98,839	\$48,004	\$126,070	\$10,874,355	\$4,316,019	\$4,893	\$1,400

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Summary Schedule

Department	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 Transportation
1 Building Depreciation	\$377,479	\$1,872,322	\$0	\$0	\$0	\$6,640,628	\$0	\$2,417,443	\$77,383	\$47,529
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	36,144	16,965	236,430	0	0	237,683	0	289,410	11,434	5,045,285
4 341-541 DFA - Policy & Budget	1,352	35,193	1,709	32	1	23,096	1,404	10,336	7,177	142,661
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	28,927	354,202	32,373	2,716	545	266,569	14,127	185,749	18,666	335,727
8 350-608 GSD Facilities Management	456,515	1,394,123	0	0	0	6,316,372	2,290	1,182,507	2,290	61,651
9 350-604 GSD Purchasing	1,979	22,460	8,619	232	18	27,022	1,346	61,418	2,929	104,137
10 378 Personnel Board	34,790	344,882	18,774	783	77	355,450	3,039	150,958	7,605	368,171
11 369 Commission on Public Records	0	91,997	22,514	22,825	509	230,851	16,508	6,245	0	12,793
12 305 Attorney General CS	0	0	0	12,380	0	0	21,954	31,050	0	0
13 394 State Treasurer	4,311	142,353	13,549	1,463	77	49,058	11,966	63,243	8,211	100,378
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$941,497	\$4,274,497	\$333,968	\$40,431	\$1,228	\$14,146,728	\$72,636	\$4,398,358	\$135,695	\$6,218,330

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Summary Schedule

Department	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
1 Building Depreciation	\$211,613	\$0	\$0	\$23,655	\$0	\$0	\$1,113,472	\$405,973	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	4,481,782	0	0	1,937,713	0	2,970,069	4,083,076	3,007,853	725,292	665,087
4 341-541 DFA - Policy & Budget	186,265	0	0	384	182	0	105,479	41,869	5,419	4,455
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	115,445	0	0	13,034	1,910	0	0	0	0	0
8 350-608 GSD Facilities Management	152,013	0	0	10,271	2,290	0	0	0	0	0
9 350-604 GSD Purchasing	21,255	0	0	4,271	0	0	0	0	0	0
10 378 Personnel Board	47,053	0	0	6,378	274	0	0	0	0	0
11 369 Commission on Public Records	56,597	0	0	2,379	0	0	0	4,352	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	70,402	0	0	7,979	0	0	0	0	0	0
14 950 Higher Education Department	0	0	0	0	0	0	1,648,525	654,364	84,692	69,623
Total Current Allocations	\$5,342,425	\$0	\$0	\$2,006,065	\$4,656	\$2,970,069	\$6,950,552	\$4,114,411	\$815,403	\$739,165

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Summary Schedule

Department	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	1,536,306	1,643,733	271,626	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	11,749	11,714	1,577	4,656	15,364	1,164	650	2,731	6,773	1,633
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	0	0	0	0	0	0	0	0	0	0
14 950 Higher Education Department	183,629	183,074	24,643	72,771	240,123	18,196	10,156	42,689	105,851	25,515
Total Current Allocations	\$1,731,685	\$1,838,522	\$297,846	\$77,427	\$255,486	\$19,361	\$10,805	\$45,421	\$112,623	\$27,147

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Summary Schedule

Department	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$451,199	\$23,856,924
2 Equipment Depreciation	0	0	0	0	0	0
3 Interest Expense	497,883	37,633	575,170	0	2,097,744	41,381,156
4 341-541 DFA - Policy & Budget	3,446	1,657	1,509	0	450,421	1,966,303
5 341-542 DFA - Program Support	0	0	0	0	0	209,805
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	5,298,899
7 341-544 DFA - Financial Control	0	0	0	0	284,879	6,013,082
8 350-608 GSD Facilities Management	0	0	0	0	20,748	16,640,367
9 350-604 GSD Purchasing	0	0	0	0	34,913	706,213
10 378 Personnel Board	0	0	0	0	443	3,999,728
11 369 Commission on Public Records	0	985	1,346	0	10,495	2,707,916
12 305 Attorney General CS	0	12,380	37,820	0	77,124	5,795,906
13 394 State Treasurer	0	0	0	0	0	2,667,509
14 950 Higher Education Department	53,862	0	0	0	0	3,417,713
Total Current Allocations	\$555,192	\$52,655	\$615,845	\$0	\$3,427,966	\$114,661,520

FY 2020 STATEWIDE COST ALLOCATION PLAN

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The State of New Mexico General Services Department annually records a depreciation expense for all state-owned buildings under its jurisdiction and control. The depreciation expense is calculated on a straight-line basis for each building and/or addition. Depreciation expense recorded in FY 2018 has been allocated on the basis of square footage occupied by department for buildings occupied by multiple departments, or directly to a specific department if the building is wholly occupied by a single department.

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A. Department Costs

Dept:1 Building Depreciation

Description	Amount	General Admin	Jerry Apodaca Bld	Lamy Bld	Lew Wallace Bld	128 S Capitol	Villagra	Concho Ortiz y Pino	Casita At Don Gaspar
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Bld Depreciation	25,719,140	0	211,613	44,508	27,454	420	361,142	240,054	79,366
Subtotal - Services & Supplies	25,719,140	0	211,613	44,508	27,454	420	361,142	240,054	79,366
Department Cost Total	25,719,140	0	211,613	44,508	27,454	420	361,142	240,054	79,366
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	25,719,140	0	211,613	44,508	27,454	420	361,142	240,054	79,366
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$25,719,140		\$211,613	\$44,508	\$27,454	\$420	\$361,142	\$240,054	\$79,366

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Governor's Residence	4491 Cerrillos Road	Corrections Facilities	ATM Bld	Harold Runnels	John F Simms	Joseph Montoya	Manuel Lujan
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost										
Bld Depreciation	P	25,719,140	86,974	746,624	6,466,964	905	696,694	355,368	368,179	828,379
Subtotal - Services & Supplies		<u>25,719,140</u>	<u>86,974</u>	<u>746,624</u>	<u>6,466,964</u>	<u>905</u>	<u>696,694</u>	<u>355,368</u>	<u>368,179</u>	<u>828,379</u>
Department Cost Total		25,719,140	86,974	746,624	6,466,964	905	696,694	355,368	368,179	828,379
Adjustments to Cost										
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		25,719,140	86,974	746,624	6,466,964	905	696,694	355,368	368,179	828,379
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		<u>\$25,719,140</u>	<u>\$86,974</u>	<u>\$746,624</u>	<u>\$6,466,964</u>	<u>\$905</u>	<u>\$696,694</u>	<u>\$355,368</u>	<u>\$368,179</u>	<u>\$828,379</u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:1 Building Depreciation

Description	Amount	Manuel Lujan - Met Bld	Wendell Chino	Public Health Nurse Bld	Toney Anaya	Motor Pool Bld	2542 Cerrillos	State Library	2641 Siringo Road
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost									
Bld Depreciation	25,719,140	1,744	207,623	40,160	868,120	14,662	92,840	442,108	311,247
Subtotal - Services & Supplies	<u>25,719,140</u>	<u>1,744</u>	<u>207,623</u>	<u>40,160</u>	<u>868,120</u>	<u>14,662</u>	<u>92,840</u>	<u>442,108</u>	<u>311,247</u>
Department Cost Total	25,719,140	1,744	207,623	40,160	868,120	14,662	92,840	442,108	311,247
Adjustments to Cost									
Subtotal - Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments	25,719,140	1,744	207,623	40,160	868,120	14,662	92,840	442,108	311,247
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	<u>\$25,719,140</u>	<u>\$1,744</u>	<u>\$207,623</u>	<u>\$40,160</u>	<u>\$868,120</u>	<u>\$14,662</u>	<u>\$92,840</u>	<u>\$442,108</u>	<u>\$311,247</u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:1 Building Depreciation

Description	Amount	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Workers Compensation Office	George Maloof
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost									
Bld Depreciation	25,719,140	39,959	167,583	201,780	206,441	14,802	109,589	283,491	95,058
Subtotal - Services & Supplies	<u>25,719,140</u>	<u>39,959</u>	<u>167,583</u>	<u>201,780</u>	<u>206,441</u>	<u>14,802</u>	<u>109,589</u>	<u>283,491</u>	<u>95,058</u>
Department Cost Total	25,719,140	39,959	167,583	201,780	206,441	14,802	109,589	283,491	95,058
Adjustments to Cost									
Subtotal - Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments	25,719,140	39,959	167,583	201,780	206,441	14,802	109,589	283,491	95,058
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	<u>\$25,719,140</u>	<u>\$39,959</u>	<u>\$167,583</u>	<u>\$201,780</u>	<u>\$206,441</u>	<u>\$14,802</u>	<u>\$109,589</u>	<u>\$283,491</u>	<u>\$95,058</u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistri cts	DoIT Comm Shop	NMRC Grounds	Visitor Information Cntr	Bruce King Complex
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,719,140	24,246	1,028,517	64,049	896,809	13,947	679,552	4,438	61,053
Subtotal - Services & Supplies		25,719,140	24,246	1,028,517	64,049	896,809	13,947	679,552	4,438	61,053
Department Cost Total		25,719,140	24,246	1,028,517	64,049	896,809	13,947	679,552	4,438	61,053
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,719,140	24,246	1,028,517	64,049	896,809	13,947	679,552	4,438	61,053
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$25,719,140	\$24,246	\$1,028,517	\$64,049	\$896,809	\$13,947	\$679,552	\$4,438	\$61,053

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:1 Building Depreciation

Description	Amount	James Murray	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Public Health Office	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Bld Depreciation	25,719,140	76,713	663,159	29,401	584,230	3,363	217,853	62,316	2,104,254
Subtotal - Services & Supplies	25,719,140	76,713	663,159	29,401	584,230	3,363	217,853	62,316	2,104,254
Department Cost Total	25,719,140	76,713	663,159	29,401	584,230	3,363	217,853	62,316	2,104,254
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	25,719,140	76,713	663,159	29,401	584,230	3,363	217,853	62,316	2,104,254
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$25,719,140	\$76,713	\$663,159	\$29,401	\$584,230	\$3,363	\$217,853	\$62,316	\$2,104,254

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	NNMR Grounds	Fred Luna	Los Lunas Campus	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	NMVC Grounds
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,719,140	20,543	68,651	240,573	65,891	3,135	84,062	40,663	345,970
Subtotal - Services & Supplies		25,719,140	20,543	68,651	240,573	65,891	3,135	84,062	40,663	345,970
Department Cost Total		25,719,140	20,543	68,651	240,573	65,891	3,135	84,062	40,663	345,970
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,719,140	20,543	68,651	240,573	65,891	3,135	84,062	40,663	345,970
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$25,719,140	\$20,543	\$68,651	\$240,573	\$65,891	\$3,135	\$84,062	\$40,663	\$345,970

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:1 Building Depreciation

Description	Amount	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum	1014 West High	Bataan Memorial	Scientific Laboratory
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost									
Bld Depreciation	25,719,140	5,936	145,567	6,480	29,791	31,228	8,622	265,136	3,581,728
Subtotal - Services & Supplies	<u>25,719,140</u>	<u>5,936</u>	<u>145,567</u>	<u>6,480</u>	<u>29,791</u>	<u>31,228</u>	<u>8,622</u>	<u>265,136</u>	<u>3,581,728</u>
Department Cost Total	25,719,140	5,936	145,567	6,480	29,791	31,228	8,622	265,136	3,581,728
Adjustments to Cost									
Subtotal - Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments	25,719,140	5,936	145,567	6,480	29,791	31,228	8,622	265,136	3,581,728
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	<u>\$25,719,140</u>	<u>\$5,936</u>	<u>\$145,567</u>	<u>\$6,480</u>	<u>\$29,791</u>	<u>\$31,228</u>	<u>\$8,622</u>	<u>\$265,136</u>	<u>\$3,581,728</u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste	Henry Perea Bld	Emergency Warehouse	Childrens Wellness Center
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost								
Bld Depreciation	P	25,719,140	26,621	135,321	31,122	370,999	77,383	7,969
Subtotal - Services & Supplies		<u>25,719,140</u>	<u>26,621</u>	<u>135,321</u>	<u>31,122</u>	<u>370,999</u>	<u>77,383</u>	<u>7,969</u>
Department Cost Total		25,719,140	26,621	135,321	31,122	370,999	77,383	7,969
Adjustments to Cost								
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		25,719,140	26,621	135,321	31,122	370,999	77,383	7,969
General Admin Distribution			0	0	0	0	0	0
Grand Total		<u><u>\$25,719,140</u></u>	<u><u>\$26,621</u></u>	<u><u>\$135,321</u></u>	<u><u>\$31,122</u></u>	<u><u>\$370,999</u></u>	<u><u>\$77,383</u></u>	<u><u>\$7,969</u></u>

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:1 Building Depreciation

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**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Jerry Apodaca Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	100	100.00%	\$211,613	\$0	\$211,613	\$0	\$211,613
Subtotal	100	100.00%	211,613	0	211,613	0	211,613
Direct Bills					0		0
Total					\$211,613		\$211,613

Basis Units: Direct Allocation to Public Education

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Lamy Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	1,625	4.35%	\$1,935	\$0	\$1,935	\$0	\$1,935
91 418 Tourism Department	17,875	47.82%	21,286	0	21,286	0	21,286
128 645 Disability Commission	17,876	47.83%	21,287	0	21,287	0	21,287
Subtotal	37,376	100.00%	44,508	0	44,508	0	44,508
Direct Bills					0		0
Total					\$44,508		\$44,508

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Low Wallace Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	6,710	10.57%	\$2,902	\$0	\$2,902	\$0	\$2,902
91 418 Tourism Department	18,924	29.81%	8,184	0	8,184	0	8,184
113 550 Office of State Engineer/ISC	18,924	29.81%	8,184	0	8,184	0	8,184
135 670 Veterans Services	18,924	29.81%	8,184	0	8,184	0	8,184
Subtotal	63,482	100.00%	27,454	0	27,454	0	27,454
Direct Bills					0		0
Total					\$27,454		\$27,454
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

128 S Capitol Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	100	100.00%	\$420	\$0	\$420	\$0	\$420
Subtotal	100	100.00%	420	0	420	0	420
Direct Bills					0		0
Total					\$420		\$420
Basis Units: Direct Allocation to GSD/BSO							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Villagra Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	5,000	7.45%	\$26,903	\$0	\$26,903	\$0	\$26,903
12 305 Attorney General CS	62,120	92.55%	334,239	0	334,239	0	334,239
Subtotal	67,120	100.00%	361,142	0	361,142	0	361,142
Direct Bills					0		0
Total					\$361,142		\$361,142
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Concho Ortiz y Pino Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 550 Office of State Engineer/ISC	100	100.00%	\$240,054	\$0	\$240,054	\$0	\$240,054
Subtotal	100	100.00%	240,054	0	240,054	0	240,054
Direct Bills					0		0
Total					\$240,054		\$240,054

Basis Units: Direct Allocation to State Engineer

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Casita At Don Gaspar Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 341-544 DFA - Financial Control	2,454	23.87%	\$18,946	\$0	\$18,946	\$0	\$18,946
74 350-609 GSD Motor Pool	2,012	19.57%	15,534	0	15,534	0	15,534
135 670 Veterans Services	1,218	11.85%	9,404	0	9,404	0	9,404
142 790 Dept of Public Safety	1,532	14.90%	11,828	0	11,828	0	11,828
148 940 Public School Facilities Authority	3,064	29.81%	23,655	0	23,655	0	23,655
Subtotal	10,280	100.00%	79,366	0	79,366	0	79,366
Direct Bills					0		0
Total					\$79,366		\$79,366
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Governor's Residence Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 356 Governor	100	100.00%	\$86,974	\$0	\$86,974	\$0	\$86,974
Subtotal	100	100.00%	86,974	0	86,974	0	86,974
Direct Bills					0		0
Total					\$86,974		\$86,974
Basis Units: Direct Allocation to Governor							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

4491 Cerrillos Road Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	10,658	3.79%	\$28,272	\$0	\$28,272	\$0	\$28,272
142 790 Dept of Public Safety	270,807	96.21%	718,352	0	718,352	0	718,352
Subtotal	281,465	100.00%	746,624	0	746,624	0	746,624
Direct Bills					0		0
Total					\$746,624		\$746,624
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Corrections Facilities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 770 Dept of Corrections	100	100.00%	\$6,466,964	\$0	\$6,466,964	\$0	\$6,466,964
Subtotal	100	100.00%	6,466,964	0	6,466,964	0	6,466,964
Direct Bills					0		0
Total					\$6,466,964		\$6,466,964

Basis Units: Direct Allocation to Dept of Corrections

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

ATM Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 350-609 GSD Motor Pool	100	100.00%	\$905	\$0	\$905	\$0	\$905
Subtotal	100	100.00%	905	0	905	0	905
Direct Bills					0		0
Total					\$905		\$905

Basis Units: Direct Allocation to GSD/Motor Pool

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Harold Runnels Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	64,445	59.02%	\$411,162	\$0	\$411,162	\$0	\$411,162
132 667 Dept of Environment	44,754	40.98%	285,533	0	285,533	0	285,533
Subtotal	109,199	100.00%	696,694	0	696,694	0	696,694
Direct Bills					0		0
Total					\$696,694		\$696,694
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

John F Simms Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	71,585	50.11%	\$178,082	\$0	\$178,082	\$0	\$178,082
81 361 DoIT	71,265	49.89%	177,286	0	177,286	0	177,286
Subtotal	142,850	100.00%	355,368	0	355,368	0	355,368
Direct Bills					0		0
Total					\$355,368		\$355,368
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Joseph Montoya Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	29,321	22.83%	\$84,067	\$0	\$84,067	\$0	\$84,067
9 350-604 GSD Purchasing	6,131	4.77%	17,578	0	17,578	0	17,578
60 333 Taxation and Revenue	49,955	38.90%	143,227	0	143,227	0	143,227
69 350-598 GSD Program Support	5,864	4.57%	16,813	0	16,813	0	16,813
72 350-606 GSD Risk Management	10,396	8.10%	29,807	0	29,807	0	29,807
92 419 Economic Development	14,275	11.12%	40,928	0	40,928	0	40,928
131 665 Dept of Health	8,828	6.87%	25,311	0	25,311	0	25,311
132 667 Dept of Environment	3,644	2.84%	10,448	0	10,448	0	10,448
Subtotal	128,414	100.00%	368,179	0	368,179	0	368,179
Direct Bills					0		0
Total					\$368,179		\$368,179
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Manuel Lujan Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	3,771	4.46%	\$36,931	\$0	\$36,931	\$0	\$36,931
60 333 Taxation and Revenue	79,204	93.64%	775,671	0	775,671	0	775,671
120 606 Commission for the Blind	1,611	1.90%	15,777	0	15,777	0	15,777
Subtotal	84,586	100.00%	828,379	0	828,379	0	828,379
Direct Bills					0		0
Total					\$828,379		\$828,379

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Manuel Lujan - Met Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	100	100.00%	\$1,744	\$0	\$1,744	\$0	\$1,744
Subtotal	100	100.00%	1,744	0	1,744	0	1,744
Direct Bills					0		0
Total					\$1,744		\$1,744
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Wendell Chino Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	13,707	18.76%	\$38,955	\$0	\$38,955	\$0	\$38,955
60 333 Taxation and Revenue	6,329	8.66%	17,987	0	17,987	0	17,987
62 340 Administrative Hearings Office	2,362	3.23%	6,713	0	6,713	0	6,713
109 521 Energy, Minerals & Natural Resour	46,806	64.07%	133,023	0	133,023	0	133,023
121 609 Indian Affairs	3,851	5.27%	10,945	0	10,945	0	10,945
Subtotal	73,055	100.00%	207,623	0	207,623	0	207,623
Direct Bills					0		0
Total					\$207,623		\$207,623

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Public Health Nurse Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	100	100.00%	\$40,160	\$0	\$40,160	\$0	\$40,160
Subtotal	100	100.00%	40,160	0	40,160	0	40,160
Direct Bills					0		0
Total					\$40,160		\$40,160

Basis Units: Direct Allocation to Dept of Health

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Toney Anaya Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	22,495	21.43%	\$186,055	\$0	\$186,055	\$0	\$186,055
93 420 Regulation and Licensing	65,688	62.58%	543,303	0	543,303	0	543,303
122 624 Aging & Long Term Svcs	16,777	15.98%	138,762	0	138,762	0	138,762
Subtotal	104,960	100.00%	868,120	0	868,120	0	868,120
Direct Bills					0		0
Total					\$868,120		\$868,120

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Motor Pool Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 350-609 GSD Motor Pool	100	100.00%	\$14,662	\$0	\$14,662	\$0	\$14,662
Subtotal	100	100.00%	14,662	0	14,662	0	14,662
Direct Bills					0		0
Total					\$14,662		\$14,662
Basis Units: Direct Allocation to GSD/TRN							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

2542 Cerrillos Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	15,006	63.36%	\$58,820	\$0	\$58,820	\$0	\$58,820
74 350-609 GSD Motor Pool	8,679	36.64%	34,020	0	34,020	0	34,020
Subtotal	23,685	100.00%	92,840	0	92,840	0	92,840
Direct Bills					0		0
Total					\$92,840		\$92,840
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

State Library Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 378 Personnel Board	3,140	2.06%	\$9,116	\$0	\$9,116	\$0	\$9,116
11 369 Commission on Public Records	149,145	97.94%	432,993	0	432,993	0	432,993
Subtotal	152,285	100.00%	442,108	0	442,108	0	442,108
Direct Bills					0		0
Total					\$442,108		\$442,108
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

2641 Siringo Road Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 350-605 GSD Printing & Graphics	25,880	57.18%	\$177,977	\$0	\$177,977	\$0	\$177,977
75 350-609 GSD Surplus Property	19,379	42.82%	133,270	0	133,270	0	133,270
Subtotal	45,259	100.00%	311,247	0	311,247	0	311,247
Direct Bills					0		0
Total					\$311,247		\$311,247
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Dr. Timothy Fleming Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$39,959	\$0	\$39,959	\$0	\$39,959
Subtotal	100	100.00%	39,959	0	39,959	0	39,959
Direct Bills					0		0
Total					\$39,959		\$39,959

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Willie Ortiz Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 378 Personnel Board	100	100.00%	\$167,583	\$0	\$167,583	\$0	\$167,583
Subtotal	100	100.00%	167,583	0	167,583	0	167,583
Direct Bills					0		0
Total					\$167,583		\$167,583
Basis Units: Direct Allocation to Personnel							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Sequoyah Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	48,956	94.23%	\$190,129	\$0	\$190,129	\$0	\$190,129
136 690 Children, Youth & Families	3,000	5.77%	11,651	0	11,651	0	11,651
Subtotal	51,956	100.00%	201,780	0	201,780	0	201,780
Direct Bills					0		0
Total					\$201,780		\$201,780
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Workforce Dev Cntrs Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
124 631 Workforce Solutions	73,186	88.29%	\$182,264	\$0	\$182,264	\$0	\$182,264
127 644 Vocational Rehabilitation	9,508	11.47%	23,679	0	23,679	0	23,679
135 670 Veterans Services	200	0.24%	498	0	498	0	498
Subtotal	82,894	100.00%	206,441	0	206,441	0	206,441
Direct Bills					0		0
Total					\$206,441		\$206,441

Basis Units: Direct Allocation to Dept of Workforce Solutions

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Narcotics Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$14,802	\$0	\$14,802	\$0	\$14,802
Subtotal	100	100.00%	14,802	0	14,802	0	14,802
Direct Bills					0		0
Total					<u>\$14,802</u>		<u>\$14,802</u>

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Tiwa Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	1,674	1.81%	\$1,987	\$0	\$1,987	\$0	\$1,987
81 361 DoIT	1,674	1.81%	1,987	0	1,987	0	1,987
124 631 Workforce Solutions	88,974	96.37%	105,614	0	105,614	0	105,614
Subtotal	92,322	100.00%	109,589	0	109,589	0	109,589
Direct Bills					0		0
Total					\$109,589		\$109,589

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Workers Compensation Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 632 Workers Compensation Admin	44,886	86.70%	\$245,785	\$0	\$245,785	\$0	\$245,785
127 644 Vocational Rehabilitation	6,886	13.30%	37,706	0	37,706	0	37,706
Subtotal	51,772	100.00%	283,491	0	283,491	0	283,491
Direct Bills					0		0
Total					\$283,491		\$283,491
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

George Maloof Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 690 Children, Youth & Families	21,030	50.00%	\$47,529	\$0	\$47,529	\$0	\$47,529
144 805 Dept of Transportation	21,030	50.00%	47,529	0	47,529	0	47,529
Subtotal	42,060	100.00%	95,058	0	95,058	0	95,058
Direct Bills					0		0
Total					<u>\$95,058</u>		<u>\$95,058</u>
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Commodities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Human Services	100	100.00%	\$24,246	\$0	\$24,246	\$0	\$24,246
Subtotal	100	100.00%	24,246	0	24,246	0	24,246
Direct Bills					0		0
Total					\$24,246		\$24,246

Basis Units: Direct Allocation to Dept of Human Services

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Super Block Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	10,285	8.33%	\$85,662	\$0	\$85,662	\$0	\$85,662
136 690 Children, Youth & Families	113,204	91.67%	942,855	0	942,855	0	942,855
Subtotal	123,489	100.00%	1,028,517	0	1,028,517	0	1,028,517
Direct Bills					0		0
Total					\$1,028,517		\$1,028,517
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Turquoise Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 770 Dept of Corrections	100	100.00%	\$64,049	\$0	\$64,049	\$0	\$64,049
Subtotal	100	100.00%	64,049	0	64,049	0	64,049
Direct Bills					0		0
Total					\$64,049		\$64,049

Basis Units: Direct Allocation to Dept of Corrections

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

DPS District/Subdistricts Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$896,809	\$0	\$896,809	\$0	\$896,809
Subtotal	100	100.00%	896,809	0	896,809	0	896,809
Direct Bills					0		0
Total					\$896,809		\$896,809

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

DoIT Comm Shop Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	100	100.00%	\$13,947	\$0	\$13,947	\$0	\$13,947
Subtotal	100	100.00%	13,947	0	13,947	0	13,947
Direct Bills					0		0
Total					\$13,947		\$13,947

Basis Units: Direct Allocation to DoIT

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

NMRC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	100	100.00%	\$679,552	\$0	\$679,552	\$0	\$679,552
Subtotal	100	100.00%	679,552	0	679,552	0	679,552
Direct Bills					0		0
Total					\$679,552		\$679,552

Basis Units: Direct Allocation to Dept of Health

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Visitor Information Cntr Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$4,438	\$0	\$4,438	\$0	\$4,438
Subtotal	100	100.00%	4,438	0	4,438	0	4,438
Direct Bills					0		0
Total					\$4,438		\$4,438

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Bruce King Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	2,820	8.32%	\$5,077	\$0	\$5,077	\$0	\$5,077
62 340 Administrative Hearings Office	616	1.82%	1,109	0	1,109	0	1,109
135 670 Veterans Services	200	0.59%	360	0	360	0	360
142 790 Dept of Public Safety	30,276	89.28%	54,507	0	54,507	0	54,507
Subtotal	33,912	100.00%	61,053	0	61,053	0	61,053
Direct Bills					0		0
Total					\$61,053		\$61,053
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

James Murray Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Human Services	22,576	20.00%	\$15,343	\$0	\$15,343	\$0	\$15,343
125 632 Workers Compensation Admin	22,576	20.00%	15,343	0	15,343	0	15,343
127 644 Vocational Rehabilitation	22,576	20.00%	15,343	0	15,343	0	15,343
132 667 Dept of Environment	22,576	20.00%	15,343	0	15,343	0	15,343
135 670 Veterans Services	22,576	20.00%	15,343	0	15,343	0	15,343
Subtotal	112,880	100.00%	76,713	0	76,713	0	76,713
Direct Bills					0		0
Total					\$76,713		\$76,713

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Ports of Entry Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$663,159	\$0	\$663,159	\$0	\$663,159
Subtotal	100	100.00%	663,159	0	663,159	0	663,159
Direct Bills					0		0
Total					\$663,159		\$663,159

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

New Oil Conservation Dist Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 521 Energy, Minerals & Natural Resour	100	100.00%	\$29,401	\$0	\$29,401	\$0	\$29,401
Subtotal	100	100.00%	29,401	0	29,401	0	29,401
Direct Bills					0		0
Total					\$29,401		\$29,401

Basis Units: Direct Allocation to Energy, Minerals & Nat Res

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

JP Taylor Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 690 Children, Youth & Families	100	100.00%	\$584,230	\$0	\$584,230	\$0	\$584,230
Subtotal	100	100.00%	584,230	0	584,230	0	584,230
Direct Bills					0		0
Total					\$584,230		\$584,230

Basis Units: Direct Allocation to Children, Youth & Families

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Public Health Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	100	100.00%	\$3,363	\$0	\$3,363	\$0	\$3,363
Subtotal	100	100.00%	3,363	0	3,363	0	3,363
Direct Bills					0		0
Total					\$3,363		\$3,363

Basis Units: Direct Allocation to Dept of Health

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

FBMC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	38,800	6.84%	\$14,908	\$0	\$14,908	\$0	\$14,908
169 999 Other	528,181	93.16%	202,945	0	202,945	0	202,945
Subtotal	566,981	100.00%	217,853	0	217,853	0	217,853
Direct Bills					0		0
Total					\$217,853		\$217,853
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Epifania Duran Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$62,316	\$0	\$62,316	\$0	\$62,316
Subtotal	100	100.00%	62,316	0	62,316	0	62,316
Direct Bills					0		0
Total					\$62,316		\$62,316
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

NMBHI Grounds (LVMC) Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	100	100.00%	\$2,104,254	\$0	\$2,104,254	\$0	\$2,104,254
Subtotal	100	100.00%	2,104,254	0	2,104,254	0	2,104,254
Direct Bills					0		0
Total					\$2,104,254		\$2,104,254

Basis Units: Direct Allocation to Dept of Health

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

NNMR Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	100	100.00%	\$20,543	\$0	\$20,543	\$0	\$20,543
Subtotal	100	100.00%	20,543	0	20,543	0	20,543
Direct Bills					0		0
Total					\$20,543		\$20,543

Basis Units: Direct Allocation to Dept of Health

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Fred Luna Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	1,408	16.27%	\$11,172	\$0	\$11,172	\$0	\$11,172
123 630 Human Services	7,244	83.73%	57,479	0	57,479	0	57,479
Subtotal	8,652	100.00%	68,651	0	68,651	0	68,651
Direct Bills					0		0
Total					\$68,651		\$68,651
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Los Lunas Campus Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 369 Commission on Public Records	1,418	0.37%	\$899	\$0	\$899	\$0	\$899
113 550 Office of State Engineer/ISC	3,890	1.02%	2,466	0	2,466	0	2,466
124 631 Workforce Solutions	3,610	0.95%	2,288	0	2,288	0	2,288
131 665 Dept of Health	144,477	38.07%	91,577	0	91,577	0	91,577
140 770 Dept of Corrections	60,219	15.87%	38,170	0	38,170	0	38,170
142 790 Dept of Public Safety	5,905	1.56%	3,743	0	3,743	0	3,743
169 999 Other	160,024	42.16%	101,431	0	101,431	0	101,431
Subtotal	379,543	100.00%	240,573	0	240,573	0	240,573
Direct Bills					0		0
Total					\$240,573		\$240,573

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

CFB Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 606 Commission for the Blind	100	100.00%	\$65,891	\$0	\$65,891	\$0	\$65,891
Subtotal	100	100.00%	65,891	0	65,891	0	65,891
Direct Bills					0		0
Total					\$65,891		\$65,891

Basis Units: Direct Allocation to Commission for the Blind

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Murray Morgan Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	411	3.14%	\$98	\$0	\$98	\$0	\$98
132 667 Dept of Environment	695	5.30%	166	0	166	0	166
135 670 Veterans Services	399	3.05%	95	0	95	0	95
142 790 Dept of Public Safety	11,347	86.61%	2,715	0	2,715	0	2,715
169 999 Other	249	1.90%	60	0	60	0	60
Subtotal	13,101	100.00%	3,135	0	3,135	0	3,135
Direct Bills					0		0
Total					\$3,135		\$3,135

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Harriett Sammons Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Human Services	14,038	71.92%	\$60,454	\$0	\$60,454	\$0	\$60,454
127 644 Vocational Rehabilitation	507	2.60%	2,183	0	2,183	0	2,183
140 770 Dept of Corrections	4,975	25.49%	21,425	0	21,425	0	21,425
Subtotal	19,520	100.00%	84,062	0	84,062	0	84,062
Direct Bills					0		0
Total					\$84,062		\$84,062

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

HSD Field Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Human Services	100	100.00%	\$40,663	\$0	\$40,663	\$0	\$40,663
Subtotal	100	100.00%	40,663	0	40,663	0	40,663
Direct Bills					0		0
Total					\$40,663		\$40,663

Basis Units: Direct Allocation to Dept of Human Services

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

NMVC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	2,727	2.34%	\$8,104	\$0	\$8,104	\$0	\$8,104
135 670 Veterans Services	111,292	95.60%	330,734	0	330,734	0	330,734
142 790 Dept of Public Safety	2,400	2.06%	7,132	0	7,132	0	7,132
Subtotal	116,419	100.00%	345,970	0	345,970	0	345,970
Direct Bills					0		0
Total					\$345,970		\$345,970

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Forestry Division Dist Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 521 Energy, Minerals & Natural Resour	100	100.00%	\$5,936	\$0	\$5,936	\$0	\$5,936
Subtotal	100	100.00%	5,936	0	5,936	0	5,936
Direct Bills					0		0
Total					\$5,936		\$5,936

Basis Units: Direct Allocation to Energy, Minerals & Nat Res

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

CSB Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	6,652	8.88%	\$12,928	\$0	\$12,928	\$0	\$12,928
106 505 Dept of Cultural Affairs	1,302	1.74%	2,530	0	2,530	0	2,530
135 670 Veterans Services	3,666	4.89%	7,125	0	7,125	0	7,125
136 690 Children, Youth & Families	33,944	45.32%	65,968	0	65,968	0	65,968
140 770 Dept of Corrections	25,738	34.36%	50,020	0	50,020	0	50,020
169 999 Other	3,600	4.81%	6,996	0	6,996	0	6,996
Subtotal	74,902	100.00%	145,567	0	145,567	0	145,567
Direct Bills					0		0
Total					\$145,567		\$145,567

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Ft Stanton Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$6,480	\$0	\$6,480	\$0	\$6,480
Subtotal	100	100.00%	6,480	0	6,480	0	6,480
Direct Bills					0		0
Total					\$6,480		\$6,480
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Louise Brown Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Human Services	100	100.00%	\$29,791	\$0	\$29,791	\$0	\$29,791
Subtotal	100	100.00%	29,791	0	29,791	0	29,791
Direct Bills					0		0
Total					\$29,791		\$29,791

Basis Units: Direct Allocation to Dept of Human Services

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Grants Mining Museum Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$31,228	\$0	\$31,228	\$0	\$31,228
Subtotal	100	100.00%	31,228	0	31,228	0	31,228
Direct Bills					0		0
Total					\$31,228		\$31,228
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

1014 West High Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$8,622	\$0	\$8,622	\$0	\$8,622
Subtotal	100	100.00%	8,622	0	8,622	0	8,622
Direct Bills					0		0
Total					\$8,622		\$8,622
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Bataan Memorial Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	31,438	22.64%	\$60,039	\$0	\$60,039	\$0	\$60,039
8 350-608 GSD Facilities Management	55,022	39.63%	105,078	0	105,078	0	105,078
84 370 Secretary of State	3,169	2.28%	6,052	0	6,052	0	6,052
106 505 Dept of Cultural Affairs	21,620	15.57%	41,289	0	41,289	0	41,289
113 550 Office of State Engineer/ISC	24,580	17.70%	46,942	0	46,942	0	46,942
135 670 Veterans Services	3,004	2.16%	5,737	0	5,737	0	5,737
Subtotal	138,833	100.00%	265,136	0	265,136	0	265,136
Direct Bills					0		0
Total					\$265,136		\$265,136

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Scientific Laboratory Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	113,296	57.58%	\$2,062,283	\$0	\$2,062,283	\$0	\$2,062,283
151 952 University of New Mexico	61,171	31.09%	1,113,472	0	1,113,472	0	1,113,472
152 954 New Mexico State University	22,303	11.33%	405,973	0	405,973	0	405,973
Subtotal	196,770	100.00%	3,581,728	0	3,581,728	0	3,581,728
Direct Bills					0		0
Total					\$3,581,728		\$3,581,728

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Eagles Nest Reintegration Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 690 Children, Youth & Families	100	100.00%	\$26,621	\$0	\$26,621	\$0	\$26,621
Subtotal	100	100.00%	26,621	0	26,621	0	26,621
Direct Bills					0		0
Total					\$26,621		\$26,621

Basis Units: Direct Allocation to Children, Youth & Families

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Motor Vehicle Field Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	100	100.00%	\$135,321	\$0	\$135,321	\$0	\$135,321
Subtotal	100	100.00%	135,321	0	135,321	0	135,321
Direct Bills					0		0
Total					\$135,321		\$135,321

Basis Units: Direct Allocation to Tax & Revenue MVD

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Casa Norieste Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$31,122	\$0	\$31,122	\$0	\$31,122
Subtotal	100	100.00%	31,122	0	31,122	0	31,122
Direct Bills					0		0
Total					\$31,122		\$31,122
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Henry Perea Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 624 Aging & Long Term Svcs	31,500	50.00%	\$185,500	\$0	\$185,500	\$0	\$185,500
136 690 Children, Youth & Families	31,500	50.00%	185,500	0	185,500	0	185,500
Subtotal	63,000	100.00%	370,999	0	370,999	0	370,999
Direct Bills					0		0
Total					\$370,999		\$370,999
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Emergency Warehouse Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 795 Homeland Security & Emergency M	100	100.00%	\$77,383	\$0	\$77,383	\$0	\$77,383
Subtotal	100	100.00%	77,383	0	77,383	0	77,383
Direct Bills					0		0
Total					\$77,383		\$77,383

Basis Units: Direct Allocation to Emergency Mgt

**STATE OF NEW MEXICO
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ACTUAL 2018
3/11/2019

Childrens Wellness Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 690 Children, Youth & Families	100	100.00%	\$7,969	\$0	\$7,969	\$0	\$7,969
Subtotal	100	100.00%	7,969	0	7,969	0	7,969
Direct Bills					0		0
Total					\$7,969		\$7,969

Basis Units: Direct Allocation to Children, Youth & Families

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ACTUAL 2018
3/11/2019

Allocation Summary

Dept:1 Building Depreciation

Department	Jerry Apodaca Bid	Lamy Bld	Low Wallace Bld	128 S Capitol	Villagra	Concho Ortiz y Pino	Casita At Don Gaspar	Governor's Residence	4491 Cerrillos Road	Corrections Facilities
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	18,946	0	0	0
8 350-608 GSD Facilities Management	0	1,935	2,902	420	26,903	0	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	334,239	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
62 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	15,534	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	86,974	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	28,272	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	21,286	8,184	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	8,184	0	0	240,054	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Human Services	0	0	0	0	0	0	0	0	0	0
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
128 645 Disability Commission	0	21,287	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	0	0	0	0	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	0	8,184	0	0	0	9,404	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	6,466,964
142 790 Dept of Public Safety	0	0	0	0	0	0	11,828	0	718,352	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
144 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	211,613	0	0	0	0	0	0	0	0	0
148 940 Public School Facilities Authority	0	0	0	0	0	0	23,655	0	0	0

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Allocation Summary

Dept:1 Building Depreciation

Department	Jerry Apodaca Bld	Lamy Bld	Lew Wallace Bld	128 S Capitol	Villagra	Concho Ortiz y Pino	Casita At Don Gaspar	Governor's Residence	4491 Cerrillos Road	Corrections Facilities
151 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$211,613	\$44,508	\$27,454	\$420	\$361,142	\$240,054	\$79,366	\$86,974	\$746,624	\$6,466,964

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**ACTUAL 2018
3/11/2019**

Allocation Summary

Dept:1 Building Depreciation

Department	ATM Bid	Harold Runnels	John F Simms	Joseph Montoya	Manuel Lujan	Manuel Lujan - Met Bid	Wendell Chino	Public Health Nurse Bid	Toney Anaya	Motor Pool Bid
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	178,082	84,067	36,931	0	38,955	0	186,055	0
9 350-604 GSD Purchasing	0	0	0	17,578	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	143,227	775,671	1,744	17,987	0	0	0
62 340 Administrative Hearings Office	0	0	0	0	0	0	6,713	0	0	0
69 350-598 GSD Program Support	0	0	0	16,813	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	29,807	0	0	0	0	0	0
74 350-609 GSD Motor Pool	905	0	0	0	0	0	0	0	0	14,662
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	177,286	0	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	40,928	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	543,303	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	133,023	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	15,777	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	10,945	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	138,762	0
123 630 Human Services	0	0	0	0	0	0	0	0	0	0
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	411,162	0	25,311	0	0	0	40,160	0	0
132 667 Dept of Environment	0	285,533	0	10,448	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
144 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:1 Building Depreciation

Department	ATM Bid	Harold Runnels	John F Simms	Joseph Montoya	Manuel Lujan	Manuel Lujan - Met Bid	Wendell Chino	Public Health Nurse Bid	Toney Anaya	Motor Pool Bid
151 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$905	\$696,694	\$355,368	\$368,179	\$828,379	\$1,744	\$207,623	\$40,160	\$868,120	\$14,662

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Allocation Summary

Dept:1 Building Depreciation

Department	2542 Cerrillos	State Library	2641 Siringo Road	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Workers Compensation Office
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	58,820	0	0	0	0	0	0	0	1,987	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	9,116	0	0	167,583	0	0	0	0	0
11 369 Commission on Public Records	0	432,993	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
62 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	177,977	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	34,020	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	133,270	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	1,987	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Human Services	0	0	0	0	0	0	0	0	0	0
124 631 Workforce Solutions	0	0	0	0	0	0	182,264	0	105,614	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	245,785
127 644 Vocational Rehabilitation	0	0	0	0	0	0	23,679	0	0	37,706
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	0	0	190,129	0	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	0	0	0	498	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	11,651	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
142 790 Dept of Public Safety	0	0	0	39,959	0	0	0	14,802	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
144 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:1 Building Depreciation

Department	2542 Cerrillos	State Library	2641 Siringo Road	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Workers Compensation Office
151 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$92,840	\$442,108	\$311,247	\$39,959	\$167,583	\$201,780	\$206,441	\$14,802	\$109,589	\$283,491

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:1 Building Depreciation

Department	George Maloof	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistricts	DoIT Comm Shop	NMRC Grounds	Visitor Information Cntr	Bruce King Complex	James Murray
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	85,662	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	5,077	0
62 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	1,109	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	13,947	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Human Services	0	24,246	0	0	0	0	0	0	0	15,343
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	15,343
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	15,343
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	0	0	0	679,552	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	15,343
135 670 Veterans Services	0	0	0	0	0	0	0	0	360	15,343
136 690 Children, Youth & Families	47,529	0	942,855	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	64,049	0	0	0	0	0	0
142 790 Dept of Public Safety	0	0	0	0	896,809	0	0	4,438	54,507	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
144 805 Dept of Transportation	47,529	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:1 Building Depreciation

Department	George Maloof	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistri cts	DoIT Comm Shop	NMRC Grounds	Visitor Information Cntr	Bruce King Complex	James Murray
151 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$95,058	\$24,246	\$1,028,517	\$64,049	\$896,809	\$13,947	\$679,552	\$4,438	\$61,053	\$76,713

STATE OF NEW MEXICO
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ACTUAL 2018
3/11/2019

Allocation Summary

Dept:1 Building Depreciation

Department	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Public Health Office	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)	NNMR Grounds	Fred Luna	Los Lunas Campus
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	899
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	11,172	0
62 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	29,401	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	2,466
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Human Services	0	0	0	0	0	0	0	0	57,479	0
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	2,288
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	3,363	14,908	0	2,104,254	20,543	0	91,577
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
136 690 Children, Youth & Families	0	0	584,230	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	38,170
142 790 Dept of Public Safety	663,159	0	0	0	0	0	0	0	0	3,743
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
144 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:1 Building Depreciation

Department	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Public Health Office	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)	NNMR Grounds	Fred Luna	Los Lunas Campus
151 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	202,945	62,316	0	0	0	101,431
Total	\$663,159	\$29,401	\$584,230	\$3,363	\$217,853	\$62,316	\$2,104,254	\$20,543	\$68,651	\$240,573

STATE OF NEW MEXICO
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ACTUAL 2018
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Allocation Summary

Dept:1 Building Depreciation

Department	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	NMVC Grounds	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	98	0	0	0	0	12,928	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
62 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	2,530	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	5,936	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	65,891	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Human Services	0	0	60,454	40,663	0	0	0	0	29,791	0
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
127 644 Vocational Rehabilitation	0	0	2,183	0	0	0	0	0	0	0
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	0	8,104	0	0	0	0	0
132 667 Dept of Environment	0	166	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	95	0	0	330,734	0	7,125	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	65,968	0	0	0
140 770 Dept of Corrections	0	0	21,425	0	0	0	50,020	0	0	0
142 790 Dept of Public Safety	0	2,715	0	0	7,132	0	0	0	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
144 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:1 Building Depreciation

Department	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	NMVC Grounds	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum
151 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	60	0	0	0	0	6,996	6,480	0	31,228
Total	\$65,891	\$3,135	\$84,062	\$40,663	\$345,970	\$5,936	\$145,567	\$6,480	\$29,791	\$31,228

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:1 Building Depreciation

Department	1014 West High	Bataan Memorial	Scientific Laboratory	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste	Henry Perea Bld	Emergency Warehouse	Childrens Wellness Center	Total
4 341-541 DFA - Policy & Budget	\$0	\$60,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,039
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	18,946
8 350-608 GSD Facilities Management	0	105,078	0	0	0	0	0	0	0	820,823
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	17,578
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	176,699
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	433,891
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	334,239
60 333 Taxation and Revenue	0	0	0	0	135,321	0	0	0	0	1,090,200
62 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	7,822
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	16,813
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	177,977
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	29,807
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	65,121
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	133,270
79 356 Governor	0	0	0	0	0	0	0	0	0	86,974
81 361 DoIT	0	0	0	0	0	0	0	0	0	221,492
84 370 Secretary of State	0	6,052	0	0	0	0	0	0	0	6,052
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	29,470
92 419 Economic Development	0	0	0	0	0	0	0	0	0	40,928
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	543,303
106 505 Dept of Cultural Affairs	0	41,289	0	0	0	0	0	0	0	43,819
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	168,360
113 550 Office of State Engineer/ISC	0	46,942	0	0	0	0	0	0	0	297,646
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	81,668
121 609 Indian Affairs	0	0	0	0	0	0	0	0	0	10,945
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	185,500	0	0	324,262
123 630 Human Services	0	0	0	0	0	0	0	0	0	227,975
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	290,167
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	261,128
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	78,911
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	21,287
131 665 Dept of Health	0	0	2,062,283	0	0	0	0	0	0	5,651,345
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	311,489
135 670 Veterans Services	0	5,737	0	0	0	0	0	0	0	377,479
136 690 Children, Youth & Families	0	0	0	26,621	0	0	185,500	0	7,969	1,872,322
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	6,640,628
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	2,417,443
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	77,383	0	77,383
144 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	47,529
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	211,613
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	23,655

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
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Allocation Summary

Dept:1 Building Depreciation

Department	1014 West High	Bataan Memorial	Scientific Laboratory	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste	Henry Perea Bld	Emergency Warehouse	Childrens Wellness Center	Total
151 952 University of New Mexico	\$0	\$0	\$1,113,472	\$0	\$0	\$0	\$0	\$0	\$0	\$1,113,472
152 954 New Mexico State University	0	0	405,973	0	0	0	0	0	0	405,973
169 999 Other	8,622	0	0	0	0	31,122	0	0	0	451,199
Total	\$8,622	\$265,136	\$3,581,728	\$26,621	\$135,321	\$31,122	\$370,999	\$77,383	\$7,969	\$25,719,140

FY 2020 STATEWIDE COST ALLOCATION PLAN

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

Equipment depreciation expense for central services departments have been allocated to central service departments on the basis of actual FY 2018 depreciation records maintained by the New Mexico Department of Finance and Administration (DFA).

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	DFA Depreciation
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
Act 17 Depreciation	P	79,118	0	79,118
Subtotal - Services & Supplies		<u>79,118</u>	<u>0</u>	<u>79,118</u>
Department Cost Total		79,118	0	79,118
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		79,118	0	79,118
General Admin Distribution			0	0
Grand Total		<u><u>\$79,118</u></u>		<u><u>\$79,118</u></u>

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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**STATE OF NEW MEXICO
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ACTUAL 2018
3/11/2019

DFA Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	693	0.88%	\$693	\$0	\$693	\$0	\$693
5 341-542 DFA - Program Support	1,806	2.28%	1,806	0	1,806	0	1,806
6 341-543 DFA - Comm Dev & Local Gov	17,501	22.12%	17,501	0	17,501	0	17,501
7 341-544 DFA - Financial Control	59,118	74.72%	59,118	0	59,118	0	59,118
Subtotal	79,118	100.00%	79,118	0	79,118	0	79,118
Direct Bills					0		0
Total					\$79,118		\$79,118
Basis Units: Deprec by Division							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:2 Equipment Depreciation

Department	DFA Depreciation	Total
4 341-541 DFA - Policy & Budget	\$693	\$693
5 341-542 DFA - Program Support	1,806	1,806
6 341-543 DFA - Comm Dev & Local Gov	17,501	17,501
7 341-544 DFA - Financial Control	59,118	59,118
Total	\$79,118	\$79,118

FY 2020 STATEWIDE COST ALLOCATION PLAN

INTEREST EXPENSE

NATURE AND EXTENT OF SERVICES

The State of New Mexico issues General Obligation Bonds and Severance Tax Bonds for the purpose of constructing or acquiring buildings and equipment. The amount of bond interest paid (less interest earned) in FY 2018 has been allocated on the basis of the amount of bonds sold by department for each issue.

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:3 Interest Expense

Description		Amount	General Admin	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	50,486,706	0	0	0	0	0	(76,140)	0	2,181,923
Adjust Unexpended	P	(26,528)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		50,460,178	0	0	0	0	0	(76,140)	0	2,181,923
Department Cost Total		50,460,178	0	0	0	0	0	(76,140)	0	2,181,923
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		50,460,178	0	0	0	0	0	(76,140)	0	2,181,923
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$50,460,178		\$0	\$0	\$0	\$0	\$(76,140)	\$0	\$2,181,923

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:3 Interest Expense

Description		Amount	STB 2002 A SUPP	STB 2003 B	STB 2004 B	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	50,486,706	0	0	0	0	0	0	184,707	183,418
Adjust Unexpended	P	(26,528)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		50,460,178	0	0	0	0	0	0	184,707	183,418
Department Cost Total		50,460,178	0	0	0	0	0	0	184,707	183,418
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		50,460,178	0	0	0	0	0	0	184,707	183,418
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$50,460,178	\$0	\$0	\$0	\$0	\$0	\$0	\$184,707	\$183,418

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:3 Interest Expense

Description	Amount	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B	STB 2010 D	GOB 2011	STB 2012 A
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Net Interest Expense	50,486,706	1,227,125	0	2,235,500	2,660,875	1,774,675	0	245,331	1,961,125
Adjust Unexpended	(26,528)	0	0	0	(26,528)	0	0	0	0
Subtotal - Services & Supplies	50,460,178	1,227,125	0	2,235,500	2,634,347	1,774,675	0	245,331	1,961,125
Department Cost Total	50,460,178	1,227,125	0	2,235,500	2,634,347	1,774,675	0	245,331	1,961,125
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	50,460,178	1,227,125	0	2,235,500	2,634,347	1,774,675	0	245,331	1,961,125
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$50,460,178	\$1,227,125	\$0	\$2,235,500	\$2,634,347	\$1,774,675	\$0	\$245,331	\$1,961,125

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

A. Department Costs

Dept:3 Interest Expense

Description		Amount	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A	STB 2016A
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	50,486,706	814,834	823,089	4,548,477	0	5,246,190	5,205,348	6,184,750	3,937,500
Adjust Unexpended	P	(26,528)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		50,460,178	814,834	823,089	4,548,477	0	5,246,190	5,205,348	6,184,750	3,937,500
Department Cost Total		50,460,178	814,834	823,089	4,548,477	0	5,246,190	5,205,348	6,184,750	3,937,500
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		50,460,178	814,834	823,089	4,548,477	0	5,246,190	5,205,348	6,184,750	3,937,500
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$50,460,178	\$814,834	\$823,089	\$4,548,477	\$0	\$5,246,190	\$5,205,348	\$6,184,750	\$3,937,500

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:3 Interest Expense

Description		Amount	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost								
Net Interest Expense	P	50,486,706	790,500	1,429,045	416,666	2,767,710	4,364,309	1,379,751
Adjust Unexpended	P	(26,528)	0	0	0	0	0	0
Subtotal - Services & Supplies		<u>50,460,178</u>	<u>790,500</u>	<u>1,429,045</u>	<u>416,666</u>	<u>2,767,710</u>	<u>4,364,309</u>	<u>1,379,751</u>
Department Cost Total		50,460,178	790,500	1,429,045	416,666	2,767,710	4,364,309	1,379,751
Adjustments to Cost								
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		50,460,178	790,500	1,429,045	416,666	2,767,710	4,364,309	1,379,751
General Admin Distribution			0	0	0	0	0	0
Grand Total		<u><u>\$50,460,178</u></u>	<u><u>\$790,500</u></u>	<u><u>\$1,429,045</u></u>	<u><u>\$416,666</u></u>	<u><u>\$2,767,710</u></u>	<u><u>\$4,364,309</u></u>	<u><u>\$1,379,751</u></u>

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:3 Interest Expense

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**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2001 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	12,200,000	19.57%	\$0	\$0	\$0	\$0	\$0
121 609 Indian Affairs	2,000,000	3.21%	0	0	0	0	0
122 624 Aging & Long Term Svcs	5,724,567	9.19%	0	0	0	0	0
145 924 Public Education Department	5,000,000	8.02%	0	0	0	0	0
151 952 University of New Mexico	10,000,000	16.05%	0	0	0	0	0
152 954 New Mexico State University	6,200,000	9.95%	0	0	0	0	0
153 956 New Mexico Highlands University	6,400,000	10.27%	0	0	0	0	0
154 958 Western New Mexico University	2,725,000	4.37%	0	0	0	0	0
155 960 Eastern New Mexico University	900,000	1.44%	0	0	0	0	0
156 962 New Mexico Inst of Mining & Techr	4,400,000	7.06%	0	0	0	0	0
157 964 Northern New Mexico College	450,000	0.72%	0	0	0	0	0
160 970 Luna Community College	400,000	0.64%	0	0	0	0	0
162 974 New Mexico Junior College	1,500,000	2.41%	0	0	0	0	0
163 976 San Juan College	500,000	0.80%	0	0	0	0	0
164 977 Clovis Community College	1,575,000	2.53%	0	0	0	0	0
165 978 New Mexico Military Institute	1,500,000	2.41%	0	0	0	0	0
167 980 NM Sch for the Deaf	850,000	1.36%	0	0	0	0	0
Subtotal	62,324,567	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2003 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	4,340,000	3.23%	\$0	\$0	\$0	\$0	\$0
106 505 Dept of Cultural Affairs	15,980,000	11.89%	0	0	0	0	0
113 550 Office of State Engineer/ISC	13,011,000	9.68%	0	0	0	0	0
122 624 Aging & Long Term Svcs	10,725,678	7.98%	0	0	0	0	0
145 924 Public Education Department	5,000,000	3.72%	0	0	0	0	0
151 952 University of New Mexico	13,460,000	10.02%	0	0	0	0	0
152 954 New Mexico State University	16,377,000	12.19%	0	0	0	0	0
153 956 New Mexico Highlands University	7,300,000	5.43%	0	0	0	0	0
154 958 Western New Mexico University	4,800,000	3.57%	0	0	0	0	0
155 960 Eastern New Mexico University	5,835,000	4.34%	0	0	0	0	0
156 962 New Mexico Inst of Mining & Tchr	8,085,322	6.02%	0	0	0	0	0
157 964 Northern New Mexico College	1,875,000	1.40%	0	0	0	0	0
158 966 Santa Fe Community College	900,000	0.67%	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	4,786,000	3.56%	0	0	0	0	0
160 970 Luna Community College	1,630,000	1.21%	0	0	0	0	0
161 972 Mesalands Community College	800,000	0.60%	0	0	0	0	0
162 974 New Mexico Junior College	3,989,385	2.97%	0	0	0	0	0
163 976 San Juan College	6,200,000	4.61%	0	0	0	0	0
164 977 Clovis Community College	300,000	0.22%	0	0	0	0	0
165 978 New Mexico Military Institute	3,000,000	2.23%	0	0	0	0	0
166 979 NM Sch for the Visually Impaired	1,000,000	0.74%	0	0	0	0	0
167 980 NM Sch for the Deaf	5,000,000	3.72%	0	0	0	0	0
Subtotal	134,394,385	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2003 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	612,000	0.75%	\$0	\$0	\$0	\$0	\$0
14 950 Higher Education Department	15,000,000	18.44%	0	0	0	0	0
81 361 DoIT	2,225,000	2.73%	0	0	0	0	0
121 609 Indian Affairs	2,000,000	2.46%	0	0	0	0	0
122 624 Aging & Long Term Svcs	6,280,100	7.72%	0	0	0	0	0
145 924 Public Education Department	10,000,000	12.29%	0	0	0	0	0
151 952 University of New Mexico	10,975,000	13.49%	0	0	0	0	0
152 954 New Mexico State University	6,750,000	8.30%	0	0	0	0	0
153 956 New Mexico Highlands University	4,000,000	4.92%	0	0	0	0	0
154 958 Western New Mexico University	4,100,000	5.04%	0	0	0	0	0
155 960 Eastern New Mexico University	4,000,000	4.92%	0	0	0	0	0
156 962 New Mexico Inst of Mining & Techr	6,000,000	7.37%	0	0	0	0	0
157 964 Northern New Mexico College	520,000	0.64%	0	0	0	0	0
158 966 Santa Fe Community College	2,000,000	2.46%	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	3,000,000	3.69%	0	0	0	0	0
160 970 Luna Community College	1,700,000	2.09%	0	0	0	0	0
163 976 San Juan College	600,000	0.74%	0	0	0	0	0
165 978 New Mexico Military Institute	1,000,000	1.23%	0	0	0	0	0
167 980 NM Sch for the Deaf	600,000	0.74%	0	0	0	0	0
Subtotal	81,362,100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2005 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	98,465,548	80.88%	\$0	\$0	\$0	\$0	\$0
106 505 Dept of Cultural Affairs	6,156,000	5.06%	0	0	0	0	0
122 624 Aging & Long Term Svcs	5,965,801	4.90%	0	0	0	0	0
145 924 Public Education Department	11,156,000	9.16%	0	0	0	0	0
Subtotal	121,743,349	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2007 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	25,845,000	18.10%	\$(13,780)	\$0	\$(13,780)	\$0	\$(13,780)
106 505 Dept of Cultural Affairs	3,000,000	2.10%	(1,600)	0	(1,600)	0	(1,600)
122 624 Aging & Long Term Svcs	15,804,983	11.07%	(8,427)	0	(8,427)	0	(8,427)
145 924 Public Education Department	3,000,000	2.10%	(1,600)	0	(1,600)	0	(1,600)
151 952 University of New Mexico	18,500,000	12.96%	(9,864)	0	(9,864)	0	(9,864)
152 954 New Mexico State University	22,900,000	16.04%	(12,210)	0	(12,210)	0	(12,210)
153 956 New Mexico Highlands University	11,000,000	7.70%	(5,865)	0	(5,865)	0	(5,865)
154 958 Western New Mexico University	7,000,000	4.90%	(3,732)	0	(3,732)	0	(3,732)
155 960 Eastern New Mexico University	11,550,000	8.09%	(6,158)	0	(6,158)	0	(6,158)
156 962 New Mexico Inst of Mining & Techr	7,500,000	5.25%	(3,999)	0	(3,999)	0	(3,999)
157 964 Northern New Mexico College	3,300,000	2.31%	(1,760)	0	(1,760)	0	(1,760)
165 978 New Mexico Military Institute	3,400,000	2.38%	(1,813)	0	(1,813)	0	(1,813)
166 979 NM Sch for the Visually Impaired	3,000,000	2.10%	(1,600)	0	(1,600)	0	(1,600)
167 980 NM Sch for the Deaf	7,000,000	4.90%	(3,732)	0	(3,732)	0	(3,732)
Subtotal	142,799,983	100.00%	(76,140)	0	(76,140)	0	(76,140)
Direct Bills					0		0
Total					\$(76,140)		\$(76,140)

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2008A REF Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	16,540,000	8.41%	\$0	\$0	\$0	\$0	\$0
106 505 Dept of Cultural Affairs	15,980,000	8.12%	0	0	0	0	0
113 550 Office of State Engineer/ISC	13,011,000	6.61%	0	0	0	0	0
121 609 Indian Affairs	2,000,000	1.02%	0	0	0	0	0
122 624 Aging & Long Term Svcs	16,450,245	8.36%	0	0	0	0	0
145 924 Public Education Department	10,000,000	5.08%	0	0	0	0	0
151 952 University of New Mexico	23,460,000	11.93%	0	0	0	0	0
152 954 New Mexico State University	22,577,000	11.48%	0	0	0	0	0
153 956 New Mexico Highlands University	13,700,000	6.96%	0	0	0	0	0
154 958 Western New Mexico University	7,525,000	3.83%	0	0	0	0	0
155 960 Eastern New Mexico University	6,735,000	3.42%	0	0	0	0	0
156 962 New Mexico Inst of Mining & Techr	12,485,322	6.35%	0	0	0	0	0
157 964 Northern New Mexico College	2,325,000	1.18%	0	0	0	0	0
158 966 Santa Fe Community College	900,000	0.46%	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	4,786,000	2.43%	0	0	0	0	0
160 970 Luna Community College	2,030,000	1.03%	0	0	0	0	0
161 972 Mesalands Community College	800,000	0.41%	0	0	0	0	0
162 974 New Mexico Junior College	5,489,385	2.79%	0	0	0	0	0
163 976 San Juan College	6,700,000	3.41%	0	0	0	0	0
164 977 Clovis Community College	1,875,000	0.95%	0	0	0	0	0
165 978 New Mexico Military Institute	4,500,000	2.29%	0	0	0	0	0
166 979 NM Sch for the Visually Impaired	1,000,000	0.51%	0	0	0	0	0
167 980 NM Sch for the Deaf	5,850,000	2.97%	0	0	0	0	0
Subtotal	196,718,952	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2009 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	10,000,000	4.48%	\$97,657	\$0	\$97,657	\$0	\$97,657
14 950 Higher Education Department	50,700,000	22.69%	495,119	0	495,119	0	495,119
106 505 Dept of Cultural Affairs	5,000,000	2.24%	48,828	0	48,828	0	48,828
121 609 Indian Affairs	3,000,000	1.34%	29,297	0	29,297	0	29,297
122 624 Aging & Long Term Svcs	14,700,000	6.58%	143,555	0	143,555	0	143,555
131 665 Dept of Health	4,328,000	1.94%	42,266	0	42,266	0	42,266
145 924 Public Education Department	3,000,000	1.34%	29,297	0	29,297	0	29,297
151 952 University of New Mexico	42,700,000	19.11%	416,994	0	416,994	0	416,994
152 954 New Mexico State University	33,200,000	14.86%	324,220	0	324,220	0	324,220
153 956 New Mexico Highlands University	10,800,000	4.83%	105,469	0	105,469	0	105,469
154 958 Western New Mexico University	8,000,000	3.58%	78,125	0	78,125	0	78,125
155 960 Eastern New Mexico University	16,000,000	7.16%	156,251	0	156,251	0	156,251
156 962 New Mexico Inst of Mining & Techn	8,000,000	3.58%	78,125	0	78,125	0	78,125
157 964 Northern New Mexico College	6,000,000	2.69%	58,594	0	58,594	0	58,594
165 978 New Mexico Military Institute	5,000,000	2.24%	48,828	0	48,828	0	48,828
167 980 NM Sch for the Deaf	3,000,000	1.34%	29,297	0	29,297	0	29,297
Subtotal	223,428,000	100.00%	2,181,923	0	2,181,923	0	2,181,923
Direct Bills					0		0
Total					\$2,181,923		\$2,181,923
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2002 A SUPP Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	66,712,183	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	66,712,183	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2003 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	10,022,753	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	10,022,753	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2004 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	10,486,497	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	10,486,497	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2005 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	27,596,500	31.51%	\$0	\$0	\$0	\$0	\$0
30 232 Judicial District Court 2nd	70,940	0.08%	0	0	0	0	0
55 263 Judicial District Attorney 13th	20,000	0.02%	0	0	0	0	0
92 419 Economic Development	100,000	0.11%	0	0	0	0	0
106 505 Dept of Cultural Affairs	550,000	0.63%	0	0	0	0	0
113 550 Office of State Engineer/ISC	2,800,000	3.20%	0	0	0	0	0
114 551 Interstate Stream Commission	10,000,000	11.42%	0	0	0	0	0
121 609 Indian Affairs	6,603,236	7.54%	0	0	0	0	0
122 624 Aging & Long Term Svcs	4,278,060	4.89%	0	0	0	0	0
131 665 Dept of Health	150,000	0.17%	0	0	0	0	0
132 667 Dept of Environment	14,358,860	16.40%	0	0	0	0	0
137 705 Dept of Military Affairs	170,000	0.19%	0	0	0	0	0
144 805 Dept of Transportation	10,581,385	12.08%	0	0	0	0	0
145 924 Public Education Department	10,192,400	11.64%	0	0	0	0	0
151 952 University of New Mexico	100,000	0.11%	0	0	0	0	0
Subtotal	87,571,381	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2005 B1 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	26,197,110	17.25%	\$0	\$0	\$0	\$0	\$0
8 350-608 GSD Facilities Management	13,381,666	8.81%	0	0	0	0	0
29 231 Judicial District Court 1st	30,000	0.02%	0	0	0	0	0
31 233 Judicial District Court 3rd	50,000	0.03%	0	0	0	0	0
37 239 Judicial District Court 9th	100,000	0.07%	0	0	0	0	0
55 263 Judicial District Attorney 13th	50,000	0.03%	0	0	0	0	0
91 418 Tourism Department	25,000	0.02%	0	0	0	0	0
98 460 NM State Fair	85,810	0.06%	0	0	0	0	0
103 490 Cumbres & Toltec Railroad Comm	442,000	0.29%	0	0	0	0	0
106 505 Dept of Cultural Affairs	4,540,560	2.99%	0	0	0	0	0
108 516 Dept of Game & Fish	1,400,000	0.92%	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	75,000	0.05%	0	0	0	0	0
113 550 Office of State Engineer/ISC	5,379,810	3.54%	0	0	0	0	0
121 609 Indian Affairs	3,752,430	2.47%	0	0	0	0	0
122 624 Aging & Long Term Svcs	1,248,110	0.82%	0	0	0	0	0
131 665 Dept of Health	587,500	0.39%	0	0	0	0	0
132 667 Dept of Environment	5,873,741	3.87%	0	0	0	0	0
137 705 Dept of Military Affairs	2,098,810	1.38%	0	0	0	0	0
142 790 Dept of Public Safety	3,600,000	2.37%	0	0	0	0	0
144 805 Dept of Transportation	9,491,910	6.25%	0	0	0	0	0
145 924 Public Education Department	15,474,110	10.19%	0	0	0	0	0
148 940 Public School Facilities Authority	48,595,746	32.00%	0	0	0	0	0
151 952 University of New Mexico	6,003,750	3.95%	0	0	0	0	0
152 954 New Mexico State University	647,500	0.43%	0	0	0	0	0
153 956 New Mexico Highlands University	50,000	0.03%	0	0	0	0	0
155 960 Eastern New Mexico University	553,750	0.36%	0	0	0	0	0
158 966 Santa Fe Community College	50,000	0.03%	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	125,000	0.08%	0	0	0	0	0
160 970 Luna Community College	175,000	0.12%	0	0	0	0	0
163 976 San Juan College	1,547,500	1.02%	0	0	0	0	0
165 978 New Mexico Military Institute	213,000	0.14%	0	0	0	0	0
Subtotal	151,844,813	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2005 B2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	66,712,183	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	66,712,183	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2006 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	38,145,143	27.86%	\$51,458	\$0	\$51,458	\$0	\$51,458
8 350-608 GSD Facilities Management	455,000	0.33%	614	0	614	0	614
14 950 Higher Education Department	1,800,000	1.31%	2,428	0	2,428	0	2,428
28 219 Supreme Crt Building Commission	50,000	0.04%	67	0	67	0	67
33 235 Judicial District Court 5th	100,000	0.07%	135	0	135	0	135
35 237 Judicial District Court 7th	50,000	0.04%	67	0	67	0	67
39 241 Judicial District Court 11th	70,000	0.05%	94	0	94	0	94
109 521 Energy, Minerals & Natural Resour	4,480,000	3.27%	6,044	0	6,044	0	6,044
113 550 Office of State Engineer/ISC	9,550,000	6.97%	12,883	0	12,883	0	12,883
114 551 Interstate Stream Commission	545,000	0.40%	735	0	735	0	735
121 609 Indian Affairs	7,792,500	5.69%	10,512	0	10,512	0	10,512
122 624 Aging & Long Term Svcs	1,453,400	1.06%	1,961	0	1,961	0	1,961
132 667 Dept of Environment	15,150,789	11.07%	20,439	0	20,439	0	20,439
136 690 Children, Youth & Families	500,000	0.37%	675	0	675	0	675
143 795 Homeland Security & Emergency M	500,000	0.37%	675	0	675	0	675
144 805 Dept of Transportation	12,228,400	8.93%	16,496	0	16,496	0	16,496
145 924 Public Education Department	17,917,200	13.09%	24,170	0	24,170	0	24,170
151 952 University of New Mexico	18,115,000	13.23%	24,437	0	24,437	0	24,437
152 954 New Mexico State University	4,958,000	3.62%	6,688	0	6,688	0	6,688
153 956 New Mexico Highlands University	500,000	0.37%	675	0	675	0	675
155 960 Eastern New Mexico University	1,350,000	0.99%	1,821	0	1,821	0	1,821
156 962 New Mexico Inst of Mining & Techn	760,000	0.56%	1,025	0	1,025	0	1,025
165 978 New Mexico Military Institute	450,000	0.33%	607	0	607	0	607
Subtotal	136,920,432	100.00%	184,707	0	184,707	0	184,707
Direct Bills					0		0
Total					\$184,707		\$184,707
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2007 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	10,389,545	7.62%	\$13,974	\$0	\$13,974	\$0	\$13,974
8 350-608 GSD Facilities Management	18,931,604	13.88%	25,463	0	25,463	0	25,463
14 950 Higher Education Department	1,600,000	1.17%	2,152	0	2,152	0	2,152
25 215 Court of Appeals	7,800,000	5.72%	10,491	0	10,491	0	10,491
98 460 NM State Fair	7,650,000	5.61%	10,289	0	10,289	0	10,289
106 505 Dept of Cultural Affairs	3,449,348	2.53%	4,639	0	4,639	0	4,639
109 521 Energy, Minerals & Natural Resour	7,500	0.01%	10	0	10	0	10
113 550 Office of State Engineer/ISC	122,117	0.09%	164	0	164	0	164
114 551 Interstate Stream Commission	40,000	0.03%	54	0	54	0	54
121 609 Indian Affairs	1,875,000	1.37%	2,522	0	2,522	0	2,522
122 624 Aging & Long Term Svcs	1,597,653	1.17%	2,149	0	2,149	0	2,149
131 665 Dept of Health	1,823,000	1.34%	2,452	0	2,452	0	2,452
132 667 Dept of Environment	13,713,172	10.06%	18,444	0	18,444	0	18,444
144 805 Dept of Transportation	20,685,000	15.17%	27,821	0	27,821	0	27,821
148 940 Public School Facilities Authority	19,721,169	14.46%	26,525	0	26,525	0	26,525
151 952 University of New Mexico	15,144,128	11.11%	20,369	0	20,369	0	20,369
153 956 New Mexico Highlands University	2,000,000	1.47%	2,690	0	2,690	0	2,690
155 960 Eastern New Mexico University	800,000	0.59%	1,076	0	1,076	0	1,076
156 962 New Mexico Inst of Mining & Techn	2,000,000	1.47%	2,690	0	2,690	0	2,690
166 979 NM Sch for the Visually Impaired	5,500,000	4.03%	7,397	0	7,397	0	7,397
169 999 Other	1,521,764	1.12%	2,047	0	2,047	0	2,047
Subtotal	136,371,000	100.00%	183,418	0	183,418	0	183,418
Direct Bills					0		0
Total					\$183,418		\$183,418
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2008 A1 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	24,274,000	15.81%	\$193,971	\$0	\$193,971	\$0	\$193,971
8 350-608 GSD Facilities Management	44,055,000	28.69%	352,039	0	352,039	0	352,039
14 950 Higher Education Department	2,612,000	1.70%	20,872	0	20,872	0	20,872
15 111 Legislative Council Service	75,000	0.05%	599	0	599	0	599
25 215 Court of Appeals	6,000,000	3.91%	47,945	0	47,945	0	47,945
94 430 Public Regulation Commission	200,000	0.13%	1,598	0	1,598	0	1,598
104 491 Military Base Planning	1,000,000	0.65%	7,991	0	7,991	0	7,991
106 505 Dept of Cultural Affairs	6,234,447	4.06%	49,819	0	49,819	0	49,819
109 521 Energy, Minerals & Natural Resour	4,740,000	3.09%	37,877	0	37,877	0	37,877
113 550 Office of State Engineer/ISC	3,730,000	2.43%	29,806	0	29,806	0	29,806
121 609 Indian Affairs	11,145,000	7.26%	89,059	0	89,059	0	89,059
122 624 Aging & Long Term Svcs	325,000	0.21%	2,597	0	2,597	0	2,597
132 667 Dept of Environment	12,698,198	8.27%	101,470	0	101,470	0	101,470
137 705 Dept of Military Affairs	2,500,000	1.63%	19,977	0	19,977	0	19,977
144 805 Dept of Transportation	10,968,000	7.14%	87,644	0	87,644	0	87,644
145 924 Public Education Department	7,903,000	5.15%	63,152	0	63,152	0	63,152
151 952 University of New Mexico	7,605,500	4.95%	60,775	0	60,775	0	60,775
152 954 New Mexico State University	4,800,000	3.13%	38,356	0	38,356	0	38,356
155 960 Eastern New Mexico University	800,000	0.52%	6,393	0	6,393	0	6,393
156 962 New Mexico Inst of Mining & Tchr	300,000	0.20%	2,397	0	2,397	0	2,397
166 979 NM Sch for the Visually Impaired	1,600,000	1.04%	12,785	0	12,785	0	12,785
Subtotal	153,565,145	100.00%	1,227,125	0	1,227,125	0	1,227,125
Direct Bills					0		0
Total					\$1,227,125		\$1,227,125
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2008 A2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	47,029,364	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	47,029,364	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

STB 2009 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	9,250,000	5.82%	\$130,137	\$0	\$130,137	\$0	\$130,137
8 350-608 GSD Facilities Management	30,350,000	19.10%	426,991	0	426,991	0	426,991
25 215 Court of Appeals	400,000	0.25%	5,628	0	5,628	0	5,628
27 218 Administrative Office of the Courts	1,000,000	0.63%	14,069	0	14,069	0	14,069
28 219 Supreme Crt Building Commission	700,000	0.44%	9,848	0	9,848	0	9,848
34 236 Judicial District Court 6th	220,000	0.14%	3,095	0	3,095	0	3,095
35 237 Judicial District Court 7th	30,000	0.02%	422	0	422	0	422
36 238 Judicial District Court 8th	175,000	0.11%	2,462	0	2,462	0	2,462
39 241 Judicial District Court 11th	375,000	0.24%	5,276	0	5,276	0	5,276
42 244 Bernalillo County Metropolitan Crt	162,000	0.10%	2,279	0	2,279	0	2,279
60 333 Taxation and Revenue	200,000	0.13%	2,814	0	2,814	0	2,814
81 361 DoIT	7,400,000	4.66%	104,110	0	104,110	0	104,110
103 490 Cumbres & Toltec Railroad Comm	1,000,000	0.63%	14,069	0	14,069	0	14,069
104 491 Military Base Planning	500,000	0.31%	7,034	0	7,034	0	7,034
106 505 Dept of Cultural Affairs	4,738,000	2.98%	66,658	0	66,658	0	66,658
108 516 Dept of Game & Fish	250,000	0.16%	3,517	0	3,517	0	3,517
109 521 Energy, Minerals & Natural Resour	4,650,000	2.93%	65,420	0	65,420	0	65,420
113 550 Office of State Engineer/ISC	1,500,000	0.94%	21,103	0	21,103	0	21,103
121 609 Indian Affairs	1,000,000	0.63%	14,069	0	14,069	0	14,069
122 624 Aging & Long Term Svcs	4,800,000	3.02%	67,531	0	67,531	0	67,531
131 665 Dept of Health	100,000	0.06%	1,407	0	1,407	0	1,407
132 667 Dept of Environment	3,332,913	2.10%	46,890	0	46,890	0	46,890
142 790 Dept of Public Safety	2,000,000	1.26%	28,138	0	28,138	0	28,138
144 805 Dept of Transportation	31,396,524	19.76%	441,714	0	441,714	0	441,714
145 924 Public Education Department	5,000,000	3.15%	70,344	0	70,344	0	70,344
148 940 Public School Facilities Authority	4,800,000	3.02%	67,531	0	67,531	0	67,531
151 952 University of New Mexico	5,575,000	3.51%	78,434	0	78,434	0	78,434
153 956 New Mexico Highlands University	400,000	0.25%	5,628	0	5,628	0	5,628
154 958 Western New Mexico University	400,000	0.25%	5,628	0	5,628	0	5,628
155 960 Eastern New Mexico University	400,000	0.25%	5,628	0	5,628	0	5,628
156 962 New Mexico Inst of Mining & Tchr	400,000	0.25%	5,628	0	5,628	0	5,628
157 964 Northern New Mexico College	175,000	0.11%	2,462	0	2,462	0	2,462
165 978 New Mexico Military Institute	2,200,000	1.38%	30,952	0	30,952	0	30,952
169 999 Other	34,017,169	21.41%	478,584	0	478,584	0	478,584

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

STB 2009 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	158,896,606	100.00%	2,235,500	0	2,235,500	0	2,235,500
Direct Bills					0		0
Total					\$2,235,500		\$2,235,500
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2010 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	5,220,191	3.49%	\$91,902	\$0	\$91,902	\$0	\$91,902
8 350-608 GSD Facilities Management	2,826,311	1.89%	49,757	0	49,757	0	49,757
41 243 Judicial District Court 13th	10,000	0.01%	176	0	176	0	176
98 460 NM State Fair	329,952	0.22%	5,809	0	5,809	0	5,809
105 495 Spaceport Authority	24,000,000	16.04%	422,521	0	422,521	0	422,521
106 505 Dept of Cultural Affairs	125,000	0.08%	2,201	0	2,201	0	2,201
109 521 Energy, Minerals & Natural Resour	385,000	0.26%	6,778	0	6,778	0	6,778
113 550 Office of State Engineer/ISC	5,550,000	3.71%	97,708	0	97,708	0	97,708
114 551 Interstate Stream Commission	105,000	0.07%	1,849	0	1,849	0	1,849
121 609 Indian Affairs	910,140	0.61%	16,023	0	16,023	0	16,023
122 624 Aging & Long Term Svcs	400,000	0.27%	7,042	0	7,042	0	7,042
132 667 Dept of Environment	3,580,644	2.39%	63,037	0	63,037	0	63,037
137 705 Dept of Military Affairs	1,500,000	1.00%	26,408	0	26,408	0	26,408
144 805 Dept of Transportation	50,754,740	33.92%	893,540	0	893,540	0	893,540
145 924 Public Education Department	1,582,591	1.06%	27,862	0	27,862	0	27,862
148 940 Public School Facilities Authority	50,636,227	33.84%	891,454	0	891,454	0	891,454
151 952 University of New Mexico	135,000	0.09%	2,377	0	2,377	0	2,377
152 954 New Mexico State University	560,000	0.37%	9,859	0	9,859	0	9,859
153 956 New Mexico Highlands University	700,000	0.47%	12,324	0	12,324	0	12,324
155 960 Eastern New Mexico University	20,000	0.01%	352	0	352	0	352
157 964 Northern New Mexico College	305,000	0.20%	5,370	0	5,370	0	5,370
Subtotal	149,635,796	100.00%	2,634,347	0	2,634,347	0	2,634,347
Direct Bills					0		0
Total					\$2,634,347		\$2,634,347
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

SSTB 2010 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	112,891,150	100.00%	\$1,774,675	\$0	\$1,774,675	\$0	\$1,774,675
Subtotal	112,891,150	100.00%	1,774,675	0	1,774,675	0	1,774,675
Direct Bills					0		0
Total					\$1,774,675		\$1,774,675
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2010 D Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	48,534,688	17.76%	\$0	\$0	\$0	\$0	\$0
8 350-608 GSD Facilities Management	19,386,604	7.09%	0	0	0	0	0
14 950 Higher Education Department	3,400,000	1.24%	0	0	0	0	0
25 215 Court of Appeals	7,800,000	2.85%	0	0	0	0	0
28 219 Supreme Crt Building Commission	50,000	0.02%	0	0	0	0	0
33 235 Judicial District Court 5th	100,000	0.04%	0	0	0	0	0
35 237 Judicial District Court 7th	50,000	0.02%	0	0	0	0	0
39 241 Judicial District Court 11th	70,000	0.03%	0	0	0	0	0
98 460 NM State Fair	7,650,000	2.80%	0	0	0	0	0
106 505 Dept of Cultural Affairs	3,449,348	1.26%	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	4,487,500	1.64%	0	0	0	0	0
113 550 Office of State Engineer/ISC	9,672,117	3.54%	0	0	0	0	0
114 551 Interstate Stream Commission	40,000	0.01%	0	0	0	0	0
121 609 Indian Affairs	9,667,500	3.54%	0	0	0	0	0
122 624 Aging & Long Term Svcs	3,051,053	1.12%	0	0	0	0	0
131 665 Dept of Health	1,823,000	0.67%	0	0	0	0	0
132 667 Dept of Environment	28,863,961	10.56%	0	0	0	0	0
136 690 Children, Youth & Families	500,000	0.18%	0	0	0	0	0
143 795 Homeland Security & Emergency M	500,000	0.18%	0	0	0	0	0
144 805 Dept of Transportation	32,913,400	12.04%	0	0	0	0	0
145 924 Public Education Department	17,917,200	6.56%	0	0	0	0	0
148 940 Public School Facilities Authority	19,721,169	7.22%	0	0	0	0	0
151 952 University of New Mexico	33,259,128	12.17%	0	0	0	0	0
152 954 New Mexico State University	4,958,000	1.81%	0	0	0	0	0
153 956 New Mexico Highlands University	2,500,000	0.91%	0	0	0	0	0
155 960 Eastern New Mexico University	2,150,000	0.79%	0	0	0	0	0
156 962 New Mexico Inst of Mining & Techn	2,760,000	1.01%	0	0	0	0	0
165 978 New Mexico Military Institute	450,000	0.16%	0	0	0	0	0
166 979 NM Sch for the Visually Impaired	5,500,000	2.01%	0	0	0	0	0
169 999 Other	2,066,764	0.76%	0	0	0	0	0
Subtotal	273,291,432	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2011 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	2,000,000	10.15%	\$24,907	\$0	\$24,907	\$0	\$24,907
106 505 Dept of Cultural Affairs	3,000,000	15.23%	37,360	0	37,360	0	37,360
122 624 Aging & Long Term Svcs	7,700,000	39.09%	95,891	0	95,891	0	95,891
145 924 Public Education Department	7,000,000	35.53%	87,173	0	87,173	0	87,173
Subtotal	19,700,000	100.00%	245,331	0	245,331	0	245,331
Direct Bills					0		0
Total					\$245,331		\$245,331
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2012 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	16,095,394	22.90%	\$449,050	\$0	\$449,050	\$0	\$449,050
8 350-608 GSD Facilities Management	19,800,000	28.17%	552,406	0	552,406	0	552,406
81 361 DoIT	3,145,000	4.47%	87,743	0	87,743	0	87,743
106 505 Dept of Cultural Affairs	750,000	1.07%	20,924	0	20,924	0	20,924
113 550 Office of State Engineer/ISC	200,000	0.28%	5,580	0	5,580	0	5,580
114 551 Interstate Stream Commission	623,000	0.89%	17,381	0	17,381	0	17,381
121 609 Indian Affairs	1,333,000	1.90%	37,190	0	37,190	0	37,190
122 624 Aging & Long Term Svcs	2,000,000	2.85%	55,799	0	55,799	0	55,799
132 667 Dept of Environment	6,668,016	9.49%	186,033	0	186,033	0	186,033
144 805 Dept of Transportation	4,305,051	6.12%	120,108	0	120,108	0	120,108
145 924 Public Education Department	6,907,500	9.83%	192,714	0	192,714	0	192,714
151 952 University of New Mexico	1,874,000	2.67%	52,283	0	52,283	0	52,283
152 954 New Mexico State University	6,042,000	8.60%	168,568	0	168,568	0	168,568
153 956 New Mexico Highlands University	60,000	0.09%	1,674	0	1,674	0	1,674
154 958 Western New Mexico University	490,000	0.70%	13,671	0	13,671	0	13,671
Subtotal	70,292,961	100.00%	1,961,125	0	1,961,125	0	1,961,125
Direct Bills					0		0
Total					\$1,961,125		\$1,961,125
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2011 A1 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	2,000,000	3.93%	\$31,990	\$0	\$31,990	\$0	\$31,990
8 350-608 GSD Facilities Management	35,400,000	69.49%	566,223	0	566,223	0	566,223
27 218 Administrative Office of the Courts	1,032,000	2.03%	16,507	0	16,507	0	16,507
28 219 Supreme Crt Building Commission	700,000	1.37%	11,197	0	11,197	0	11,197
84 370 Secretary of State	500,000	0.98%	7,998	0	7,998	0	7,998
92 419 Economic Development	1,000,000	1.96%	15,995	0	15,995	0	15,995
103 490 Cumbres & Toltec Railroad Comm	1,500,000	2.94%	23,993	0	23,993	0	23,993
106 505 Dept of Cultural Affairs	1,000,000	1.96%	15,995	0	15,995	0	15,995
109 521 Energy, Minerals & Natural Resour	500,000	0.98%	7,998	0	7,998	0	7,998
122 624 Aging & Long Term Svcs	3,861,000	7.58%	61,757	0	61,757	0	61,757
132 667 Dept of Environment	1,850,000	3.63%	29,591	0	29,591	0	29,591
137 705 Dept of Military Affairs	1,600,000	3.14%	25,592	0	25,592	0	25,592
Subtotal	50,943,000	100.00%	814,834	0	814,834	0	814,834
Direct Bills					0		0
Total					\$814,834		\$814,834
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2013 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 505 Dept of Cultural Affairs	3,700,000	2.66%	\$21,862	\$0	\$21,862	\$0	\$21,862
121 609 Indian Affairs	3,100,000	2.23%	18,317	0	18,317	0	18,317
145 924 Public Education Department	3,000,000	2.15%	17,726	0	17,726	0	17,726
150 950 Higher Education Other	24,800,000	17.80%	146,536	0	146,536	0	146,536
151 952 University of New Mexico	24,500,000	17.59%	144,764	0	144,764	0	144,764
152 954 New Mexico State University	24,000,000	17.23%	141,809	0	141,809	0	141,809
153 956 New Mexico Highlands University	6,000,000	4.31%	35,452	0	35,452	0	35,452
154 958 Western New Mexico University	4,000,000	2.87%	23,635	0	23,635	0	23,635
155 960 Eastern New Mexico University	11,000,000	7.90%	64,996	0	64,996	0	64,996
156 962 New Mexico Inst of Mining & Techr	18,000,000	12.92%	106,357	0	106,357	0	106,357
157 964 Northern New Mexico College	2,000,000	1.44%	11,817	0	11,817	0	11,817
165 978 New Mexico Military Institute	5,000,000	3.59%	29,544	0	29,544	0	29,544
169 999 Other	10,200,500	7.32%	60,272	0	60,272	0	60,272
Subtotal	139,300,500	100.00%	823,089	0	823,089	0	823,089
Direct Bills					0		0
Total					\$823,089		\$823,089

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2013A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	22,188,405	12.78%	\$581,370	\$0	\$581,370	\$0	\$581,370
8 350-608 GSD Facilities Management	42,000,000	24.19%	1,100,463	0	1,100,463	0	1,100,463
27 218 Administrative Office of the Courts	1,000,000	0.58%	26,202	0	26,202	0	26,202
28 219 Supreme Crt Building Commission	300,000	0.17%	7,860	0	7,860	0	7,860
30 232 Judicial District Court 2nd	326,100	0.19%	8,544	0	8,544	0	8,544
42 244 Bernalillo County Metropolitan Crt	369,000	0.21%	9,668	0	9,668	0	9,668
60 333 Taxation and Revenue	1,500,000	0.86%	39,302	0	39,302	0	39,302
84 370 Secretary of State	7,000,000	4.03%	183,411	0	183,411	0	183,411
90 417 Border Authority	350,000	0.20%	9,171	0	9,171	0	9,171
92 419 Economic Development	500,000	0.29%	13,101	0	13,101	0	13,101
98 460 NM State Fair	119,000	0.07%	3,118	0	3,118	0	3,118
103 490 Cumbres & Toltec Railroad Comm	850,000	0.49%	22,271	0	22,271	0	22,271
105 495 Spaceport Authority	3,000,000	1.73%	78,605	0	78,605	0	78,605
106 505 Dept of Cultural Affairs	6,117,336	3.52%	160,283	0	160,283	0	160,283
108 516 Dept of Game & Fish	1,500,000	0.86%	39,302	0	39,302	0	39,302
113 550 Office of State Engineer/ISC	5,325,000	3.07%	139,523	0	139,523	0	139,523
114 551 Interstate Stream Commission	583,288	0.34%	15,283	0	15,283	0	15,283
121 609 Indian Affairs	5,480,042	3.16%	143,585	0	143,585	0	143,585
131 665 Dept of Health	900,000	0.52%	23,581	0	23,581	0	23,581
132 667 Dept of Environment	10,679,050	6.15%	279,807	0	279,807	0	279,807
137 705 Dept of Military Affairs	500,000	0.29%	13,101	0	13,101	0	13,101
144 805 Dept of Transportation	7,057,400	4.07%	184,915	0	184,915	0	184,915
145 924 Public Education Department	11,662,825	6.72%	305,584	0	305,584	0	305,584
150 950 Higher Education Other	7,605,728	4.38%	199,282	0	199,282	0	199,282
151 952 University of New Mexico	9,990,234	5.75%	261,759	0	261,759	0	261,759
152 954 New Mexico State University	5,397,790	3.11%	141,430	0	141,430	0	141,430
153 956 New Mexico Highlands University	2,465,000	1.42%	64,587	0	64,587	0	64,587
154 958 Western New Mexico University	2,869,500	1.65%	75,185	0	75,185	0	75,185
155 960 Eastern New Mexico University	4,728,000	2.72%	123,881	0	123,881	0	123,881
156 962 New Mexico Inst of Mining & Techn	6,335,000	3.65%	165,987	0	165,987	0	165,987
157 964 Northern New Mexico College	900,000	0.52%	23,581	0	23,581	0	23,581
169 999 Other	3,997,292	2.30%	104,735	0	104,735	0	104,735
Subtotal	173,595,990	100.00%	4,548,477	0	4,548,477	0	4,548,477
Direct Bills					0		0
Total					\$4,548,477		\$4,548,477
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2013SC Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	500,000	10.07%	\$0	\$0	\$0	\$0	\$0
114 551 Interstate Stream Commission	15,412	0.31%	0	0	0	0	0
132 667 Dept of Environment	4,400,000	88.61%	0	0	0	0	0
152 954 New Mexico State University	50,000	1.01%	0	0	0	0	0
Subtotal	4,965,412	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

STB 2014A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	26,631,300	16.04%	\$841,369	\$0	\$841,369	\$0	\$841,369
8 350-608 GSD Facilities Management	2,000,000	1.20%	63,186	0	63,186	0	63,186
29 231 Judicial District Court 1st	50,000	0.03%	1,580	0	1,580	0	1,580
30 232 Judicial District Court 2nd	90,000	0.05%	2,843	0	2,843	0	2,843
52 260 Judicial District Attorney 10th	39,000	0.02%	1,232	0	1,232	0	1,232
81 361 DoIT	5,000,000	3.01%	157,966	0	157,966	0	157,966
84 370 Secretary of State	6,000,000	3.61%	189,559	0	189,559	0	189,559
98 460 NM State Fair	1,083,000	0.65%	34,215	0	34,215	0	34,215
103 490 Cumbres & Toltec Railroad Comm	185,000	0.11%	5,845	0	5,845	0	5,845
105 495 Spaceport Authority	6,514,000	3.92%	205,798	0	205,798	0	205,798
106 505 Dept of Cultural Affairs	809,000	0.49%	25,559	0	25,559	0	25,559
109 521 Energy, Minerals & Natural Resour	1,935,500	1.17%	61,149	0	61,149	0	61,149
113 550 Office of State Engineer/ISC	11,280,000	6.79%	356,372	0	356,372	0	356,372
114 551 Interstate Stream Commission	12,376,667	7.45%	391,019	0	391,019	0	391,019
121 609 Indian Affairs	4,388,411	2.64%	138,644	0	138,644	0	138,644
132 667 Dept of Environment	46,590,567	28.06%	1,471,947	0	1,471,947	0	1,471,947
135 670 Veterans Services	600,000	0.36%	18,956	0	18,956	0	18,956
137 705 Dept of Military Affairs	500,000	0.30%	15,797	0	15,797	0	15,797
144 805 Dept of Transportation	13,423,387	8.08%	424,088	0	424,088	0	424,088
145 924 Public Education Department	14,833,277	8.93%	468,631	0	468,631	0	468,631
150 950 Higher Education Other	895,000	0.54%	28,276	0	28,276	0	28,276
151 952 University of New Mexico	3,577,660	2.15%	113,030	0	113,030	0	113,030
152 954 New Mexico State University	1,827,000	1.10%	57,721	0	57,721	0	57,721
153 956 New Mexico Highlands University	265,000	0.16%	8,372	0	8,372	0	8,372
154 958 Western New Mexico University	100,000	0.06%	3,159	0	3,159	0	3,159
155 960 Eastern New Mexico University	902,000	0.54%	28,497	0	28,497	0	28,497
156 962 New Mexico Inst of Mining & Techr	190,000	0.11%	6,003	0	6,003	0	6,003
165 978 New Mexico Military Institute	153,200	0.09%	4,840	0	4,840	0	4,840
169 999 Other	3,815,229	2.30%	120,535	0	120,535	0	120,535
Subtotal	166,054,198	100.00%	5,246,190	0	5,246,190	0	5,246,190
Direct Bills					0		0
Total					\$5,246,190		\$5,246,190
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2015 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 505 Dept of Cultural Affairs	3,800,000	2.28%	\$118,453	\$0	\$118,453	\$0	\$118,453
121 609 Indian Affairs	5,000,000	2.99%	155,860	0	155,860	0	155,860
145 924 Public Education Department	3,500,000	2.10%	109,102	0	109,102	0	109,102
150 950 Higher Education Other	27,030,000	16.19%	842,577	0	842,577	0	842,577
151 952 University of New Mexico	39,000,000	23.35%	1,215,704	0	1,215,704	0	1,215,704
152 954 New Mexico State University	25,100,000	15.03%	782,415	0	782,415	0	782,415
153 956 New Mexico Highlands University	5,000,000	2.99%	155,860	0	155,860	0	155,860
154 958 Western New Mexico University	6,000,000	3.59%	187,031	0	187,031	0	187,031
155 960 Eastern New Mexico University	14,325,000	8.58%	446,538	0	446,538	0	446,538
156 962 New Mexico Inst of Mining & Techr	15,000,000	8.98%	467,579	0	467,579	0	467,579
157 964 Northern New Mexico College	2,000,000	1.20%	62,344	0	62,344	0	62,344
165 978 New Mexico Military Institute	4,800,000	2.87%	149,625	0	149,625	0	149,625
167 980 NM Sch for the Deaf	16,433,440	9.84%	512,262	0	512,262	0	512,262
Subtotal	166,988,440	100.00%	5,205,348	0	5,205,348	0	5,205,348
Direct Bills					0		0
Total					\$5,205,348		\$5,205,348

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2015A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	20,786,118	14.46%	\$894,612	\$0	\$894,612	\$0	\$894,612
8 350-608 GSD Facilities Management	15,168,238	10.56%	652,824	0	652,824	0	652,824
28 219 Supreme Crt Building Commission	300,000	0.21%	12,912	0	12,912	0	12,912
30 232 Judicial District Court 2nd	294,200	0.20%	12,662	0	12,662	0	12,662
43 251 Judicial District Attorney 1st	60,000	0.04%	2,582	0	2,582	0	2,582
81 361 DoIT	3,200,000	2.23%	137,725	0	137,725	0	137,725
90 417 Border Authority	187,500	0.13%	8,070	0	8,070	0	8,070
98 460 NM State Fair	2,445,000	1.70%	105,230	0	105,230	0	105,230
103 490 Cumbres & Toltec Railroad Comm	645,000	0.45%	27,760	0	27,760	0	27,760
105 495 Spaceport Authority	5,540,290	3.86%	238,448	0	238,448	0	238,448
109 521 Energy, Minerals & Natural Resour	1,952,500	1.36%	84,033	0	84,033	0	84,033
113 550 Office of State Engineer/ISC	1,834,050	1.28%	78,936	0	78,936	0	78,936
121 609 Indian Affairs	5,356,500	3.73%	230,538	0	230,538	0	230,538
132 667 Dept of Environment	9,788,100	6.81%	421,269	0	421,269	0	421,269
137 705 Dept of Military Affairs	700,000	0.49%	30,127	0	30,127	0	30,127
142 790 Dept of Public Safety	144,000	0.10%	6,198	0	6,198	0	6,198
143 795 Homeland Security & Emergency M	250,000	0.17%	10,760	0	10,760	0	10,760
144 805 Dept of Transportation	40,080,000	27.89%	1,724,999	0	1,724,999	0	1,724,999
145 924 Public Education Department	12,313,560	8.57%	529,962	0	529,962	0	529,962
150 950 Higher Education Other	7,545,000	5.25%	324,729	0	324,729	0	324,729
151 952 University of New Mexico	5,776,500	4.02%	248,614	0	248,614	0	248,614
152 954 New Mexico State University	2,020,624	1.41%	86,965	0	86,965	0	86,965
153 956 New Mexico Highlands University	1,190,000	0.83%	51,216	0	51,216	0	51,216
154 958 Western New Mexico University	900,000	0.63%	38,735	0	38,735	0	38,735
155 960 Eastern New Mexico University	2,404,190	1.67%	103,474	0	103,474	0	103,474
156 962 New Mexico Inst of Mining & Techn	2,190,000	1.52%	94,255	0	94,255	0	94,255
157 964 Northern New Mexico College	500,000	0.35%	21,519	0	21,519	0	21,519
167 980 NM Sch for the Deaf	130,000	0.09%	5,595	0	5,595	0	5,595
Subtotal	143,701,370	100.00%	6,184,750	0	6,184,750	0	6,184,750
Direct Bills					0		0
Total					\$6,184,750		\$6,184,750
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

STB 2016A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	50,819,705	13.14%	\$517,419	\$0	\$517,419	\$0	\$517,419
8 350-608 GSD Facilities Management	39,900,000	10.32%	406,240	0	406,240	0	406,240
27 218 Administrative Office of the Courts	2,032,000	0.53%	20,689	0	20,689	0	20,689
28 219 Supreme Crt Building Commission	1,000,000	0.26%	10,181	0	10,181	0	10,181
29 231 Judicial District Court 1st	50,000	0.01%	509	0	509	0	509
30 232 Judicial District Court 2nd	416,100	0.11%	4,237	0	4,237	0	4,237
42 244 Bernalillo County Metropolitan Crt	369,000	0.10%	3,757	0	3,757	0	3,757
52 260 Judicial District Attorney 10th	39,000	0.01%	397	0	397	0	397
60 333 Taxation and Revenue	1,500,000	0.39%	15,272	0	15,272	0	15,272
81 361 DoIT	5,000,000	1.29%	50,907	0	50,907	0	50,907
84 370 Secretary of State	13,500,000	3.49%	137,450	0	137,450	0	137,450
90 417 Border Authority	350,000	0.09%	3,564	0	3,564	0	3,564
92 419 Economic Development	1,500,000	0.39%	15,272	0	15,272	0	15,272
98 460 NM State Fair	1,202,000	0.31%	12,238	0	12,238	0	12,238
103 490 Cumbres & Toltec Railroad Comm	2,535,000	0.66%	25,810	0	25,810	0	25,810
105 495 Spaceport Authority	9,514,000	2.46%	96,866	0	96,866	0	96,866
106 505 Dept of Cultural Affairs	7,926,336	2.05%	80,702	0	80,702	0	80,702
109 521 Energy, Minerals & Natural Resour	3,935,500	1.02%	40,069	0	40,069	0	40,069
113 550 Office of State Engineer/ISC	16,605,000	4.29%	169,063	0	169,063	0	169,063
114 551 Interstate Stream Commission	12,959,955	3.35%	131,951	0	131,951	0	131,951
121 609 Indian Affairs	9,868,453	2.55%	100,475	0	100,475	0	100,475
131 665 Dept of Health	900,000	0.23%	9,163	0	9,163	0	9,163
132 667 Dept of Environment	59,119,617	15.29%	601,924	0	601,924	0	601,924
135 670 Veterans Services	600,000	0.16%	6,109	0	6,109	0	6,109
136 690 Children, Youth & Families	1,600,000	0.41%	16,290	0	16,290	0	16,290
137 705 Dept of Military Affairs	1,000,000	0.26%	10,181	0	10,181	0	10,181
140 770 Dept of Corrections	12,800,000	3.31%	130,323	0	130,323	0	130,323
144 805 Dept of Transportation	20,480,787	5.30%	208,524	0	208,524	0	208,524
145 924 Public Education Department	26,496,102	6.85%	269,769	0	269,769	0	269,769
150 950 Higher Education Other	8,500,728	2.20%	86,550	0	86,550	0	86,550
151 952 University of New Mexico	13,567,894	3.51%	138,141	0	138,141	0	138,141
152 954 New Mexico State University	7,224,790	1.87%	73,559	0	73,559	0	73,559
153 956 New Mexico Highlands University	2,730,000	0.71%	27,795	0	27,795	0	27,795
154 958 Western New Mexico University	2,969,500	0.77%	30,234	0	30,234	0	30,234
155 960 Eastern New Mexico University	5,630,000	1.46%	57,322	0	57,322	0	57,322
156 962 New Mexico Inst of Mining & Techn	6,525,000	1.69%	66,434	0	66,434	0	66,434
157 964 Northern New Mexico College	900,000	0.23%	9,163	0	9,163	0	9,163
165 978 New Mexico Military Institute	153,200	0.04%	1,560	0	1,560	0	1,560
169 999 Other	34,512,521	8.92%	351,388	0	351,388	0	351,388

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

STB 2016A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	386,732,188	100.00%	3,937,500	0	3,937,500	0	3,937,500
Direct Bills					0		0
Total					\$3,937,500		\$3,937,500
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2016C Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	16,460,468	38.45%	\$303,958	\$0	\$303,958	\$0	\$303,958
92 419 Economic Development	210,000	0.49%	3,878	0	3,878	0	3,878
106 505 Dept of Cultural Affairs	462,000	1.08%	8,531	0	8,531	0	8,531
113 550 Office of State Engineer/ISC	1,933,703	4.52%	35,708	0	35,708	0	35,708
121 609 Indian Affairs	385,000	0.90%	7,109	0	7,109	0	7,109
132 667 Dept of Environment	450,000	1.05%	8,310	0	8,310	0	8,310
135 670 Veterans Services	600,000	1.40%	11,080	0	11,080	0	11,080
144 805 Dept of Transportation	181,000	0.42%	3,342	0	3,342	0	3,342
145 924 Public Education Department	361,000	0.84%	6,666	0	6,666	0	6,666
169 999 Other	21,765,392	50.84%	401,918	0	401,918	0	401,918
Subtotal	42,808,563	100.00%	790,500	0	790,500	0	790,500
Direct Bills					0		0
Total					\$790,500		\$790,500

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2016D Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	2,454,000	7.68%	\$109,776	\$0	\$109,776	\$0	\$109,776
8 350-608 GSD Facilities Management	500,000	1.57%	22,367	0	22,367	0	22,367
27 218 Administrative Office of the Courts	534,561	1.67%	23,913	0	23,913	0	23,913
113 550 Office of State Engineer/ISC	500,000	1.57%	22,367	0	22,367	0	22,367
121 609 Indian Affairs	283,000	0.89%	12,660	0	12,660	0	12,660
132 667 Dept of Environment	1,125,160	3.52%	50,332	0	50,332	0	50,332
140 770 Dept of Corrections	2,400,000	7.51%	107,361	0	107,361	0	107,361
142 790 Dept of Public Safety	3,218,000	10.07%	143,953	0	143,953	0	143,953
144 805 Dept of Transportation	19,930,946	62.39%	891,584	0	891,584	0	891,584
145 924 Public Education Department	804,987	2.52%	36,010	0	36,010	0	36,010
154 958 Western New Mexico University	195,000	0.61%	8,723	0	8,723	0	8,723
Subtotal	31,945,654	100.00%	1,429,045	0	1,429,045	0	1,429,045
Direct Bills					0		0
Total					\$1,429,045		\$1,429,045

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2016E Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	921,100	4.83%	\$20,106	\$0	\$20,106	\$0	\$20,106
92 419 Economic Development	16,000,000	83.82%	349,243	0	349,243	0	349,243
106 505 Dept of Cultural Affairs	300,000	1.57%	6,548	0	6,548	0	6,548
113 550 Office of State Engineer/ISC	500,000	2.62%	10,914	0	10,914	0	10,914
144 805 Dept of Transportation	710,000	3.72%	15,498	0	15,498	0	15,498
145 924 Public Education Department	657,763	3.45%	14,357	0	14,357	0	14,357
Subtotal	19,088,863	100.00%	416,666	0	416,666	0	416,666
Direct Bills					0		0
Total					\$416,666		\$416,666
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2017A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	5,000,000	2.87%	\$79,372	\$0	\$79,372	\$0	\$79,372
106 505 Dept of Cultural Affairs	3,750,000	2.15%	59,529	0	59,529	0	59,529
137 705 Dept of Military Affairs	6,000,000	3.44%	95,247	0	95,247	0	95,247
142 790 Dept of Public Safety	7,000,000	4.01%	111,121	0	111,121	0	111,121
145 924 Public Education Department	3,000,000	1.72%	47,623	0	47,623	0	47,623
150 950 Higher Education Other	35,600,000	20.42%	565,132	0	565,132	0	565,132
151 952 University of New Mexico	34,500,000	19.79%	547,670	0	547,670	0	547,670
152 954 New Mexico State University	27,500,000	15.77%	436,548	0	436,548	0	436,548
153 956 New Mexico Highlands University	4,500,000	2.58%	71,435	0	71,435	0	71,435
154 958 Western New Mexico University	5,000,000	2.87%	79,372	0	79,372	0	79,372
155 960 Eastern New Mexico University	12,700,000	7.28%	201,606	0	201,606	0	201,606
156 962 New Mexico Inst of Mining & Tchr	5,500,000	3.15%	87,310	0	87,310	0	87,310
157 964 Northern New Mexico College	1,000,000	0.57%	15,874	0	15,874	0	15,874
165 978 New Mexico Military Institute	4,856,200	2.79%	77,090	0	77,090	0	77,090
166 979 NM Sch for the Visually Impaired	1,200,000	0.69%	19,049	0	19,049	0	19,049
167 980 NM Sch for the Deaf	2,000,000	1.15%	31,749	0	31,749	0	31,749
169 999 Other	15,243,300	8.74%	241,980	0	241,980	0	241,980
Subtotal	174,349,500	100.00%	2,767,710	0	2,767,710	0	2,767,710
Direct Bills					0		0
Total					\$2,767,710		\$2,767,710
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

GOB 2017B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 505 Dept of Cultural Affairs	3,700,000	2.66%	\$115,922	\$0	\$115,922	\$0	\$115,922
121 609 Indian Affairs	3,100,000	2.23%	97,124	0	97,124	0	97,124
145 924 Public Education Department	3,000,000	2.15%	93,991	0	93,991	0	93,991
150 950 Higher Education Other	24,800,000	17.80%	776,988	0	776,988	0	776,988
151 952 University of New Mexico	24,500,000	17.59%	767,589	0	767,589	0	767,589
152 954 New Mexico State University	24,000,000	17.23%	751,924	0	751,924	0	751,924
153 956 New Mexico Highlands University	6,000,000	4.31%	187,981	0	187,981	0	187,981
154 958 Western New Mexico University	4,000,000	2.87%	125,321	0	125,321	0	125,321
155 960 Eastern New Mexico University	11,000,000	7.90%	344,632	0	344,632	0	344,632
156 962 New Mexico Inst of Mining & Techr	18,000,000	12.92%	563,943	0	563,943	0	563,943
157 964 Northern New Mexico College	2,000,000	1.44%	62,660	0	62,660	0	62,660
165 978 New Mexico Military Institute	5,000,000	3.59%	156,651	0	156,651	0	156,651
169 999 Other	10,200,500	7.32%	319,583	0	319,583	0	319,583
Subtotal	139,300,500	100.00%	4,364,309	0	4,364,309	0	4,364,309
Direct Bills					0		0
Total					\$4,364,309		\$4,364,309

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

STB 2017A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 341-543 DFA Comm Devel Other	1,393,557	1.69%	\$23,274	\$0	\$23,274	\$0	\$23,274
113 550 Office of State Engineer/ISC	245,000	0.30%	4,092	0	4,092	0	4,092
121 609 Indian Affairs	475,000	0.57%	7,933	0	7,933	0	7,933
132 667 Dept of Environment	3,351,000	4.06%	55,966	0	55,966	0	55,966
144 805 Dept of Transportation	300,000	0.36%	5,010	0	5,010	0	5,010
145 924 Public Education Department	18,835,278	22.80%	314,571	0	314,571	0	314,571
148 940 Public School Facilities Authority	57,014,151	69.01%	952,204	0	952,204	0	952,204
169 999 Other	1,000,000	1.21%	16,701	0	16,701	0	16,701
Subtotal	82,613,986	100.00%	1,379,751	0	1,379,751	0	1,379,751
Direct Bills					0		0
Total					\$1,379,751		\$1,379,751
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:3 Interest Expense

Department	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009	STB 2002 A SUPP	STB 2003 B	STB 2004 B
6 341-543 DFA - Comm Dev & Local Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 350-608 GSD Facilities Management	0	0	0	0	0	0	97,657	0	0	0
14 950 Higher Education Department	0	0	0	0	(13,780)	0	495,119	0	0	0
15 111 Legislative Council Service	0	0	0	0	0	0	0	0	0	0
25 215 Court of Appeals	0	0	0	0	0	0	0	0	0	0
27 218 Administrative Office of the Courts	0	0	0	0	0	0	0	0	0	0
28 219 Supreme Crt Building Commission	0	0	0	0	0	0	0	0	0	0
29 231 Judicial District Court 1st	0	0	0	0	0	0	0	0	0	0
30 232 Judicial District Court 2nd	0	0	0	0	0	0	0	0	0	0
33 235 Judicial District Court 5th	0	0	0	0	0	0	0	0	0	0
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	0	0	0
35 237 Judicial District Court 7th	0	0	0	0	0	0	0	0	0	0
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	0
39 241 Judicial District Court 11th	0	0	0	0	0	0	0	0	0	0
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	0	0	0
42 244 Bernalillo County Metropolitan Crt	0	0	0	0	0	0	0	0	0	0
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	0
52 260 Judicial District Attorney 10th	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
65 341-543 DFA Comm Devel Other	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 417 Border Authority	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
94 430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
98 460 NM State Fair	0	0	0	0	0	0	0	0	0	0
103 490 Cumbres & Toltec Railroad Comm	0	0	0	0	0	0	0	0	0	0
104 491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
105 495 Spaceport Authority	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	(1,600)	0	48,828	0	0	0
108 516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
114 551 Interstate Stream Commission	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	29,297	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	(8,427)	0	143,555	0	0	0
131 665 Dept of Health	0	0	0	0	0	0	42,266	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
137 705 Dept of Military Affairs	0	0	0	0	0	0	0	0	0	0

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:3 Interest Expense

Department	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009	STB 2002 A SUPP	STB 2003 B	STB 2004 B
140 770 Dept of Corrections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
144 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	(1,600)	0	29,297	0	0	0
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
150 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	0	(9,864)	0	416,994	0	0	0
152 954 New Mexico State University	0	0	0	0	(12,210)	0	324,220	0	0	0
153 956 New Mexico Highlands University	0	0	0	0	(5,865)	0	105,469	0	0	0
154 958 Western New Mexico University	0	0	0	0	(3,732)	0	78,125	0	0	0
155 960 Eastern New Mexico University	0	0	0	0	(6,158)	0	156,251	0	0	0
156 962 New Mexico Inst of Mining & Techn	0	0	0	0	(3,999)	0	78,125	0	0	0
157 964 Northern New Mexico College	0	0	0	0	(1,760)	0	58,594	0	0	0
165 978 New Mexico Military Institute	0	0	0	0	(1,813)	0	48,828	0	0	0
166 979 NM Sch for the Visually Impaired	0	0	0	0	(1,600)	0	0	0	0	0
167 980 NM Sch for the Deaf	0	0	0	0	(3,732)	0	29,297	0	0	0
169 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$(76,140)	\$0	\$2,181,923	\$0	\$0	\$0

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:3 Interest Expense

Department	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B
6 341-543 DFA - Comm Dev & Local Gov	\$0	\$0	\$0	\$51,458	\$13,974	\$193,971	\$0	\$130,137	\$91,902	\$0
8 350-608 GSD Facilities Management	0	0	0	614	25,463	352,039	0	426,991	49,757	0
14 950 Higher Education Department	0	0	0	2,428	2,152	20,872	0	0	0	0
15 111 Legislative Council Service	0	0	0	0	0	599	0	0	0	0
25 215 Court of Appeals	0	0	0	0	10,491	47,945	0	5,628	0	0
27 218 Administrative Office of the Courts	0	0	0	0	0	0	0	14,069	0	0
28 219 Supreme Crt Building Commission	0	0	0	67	0	0	0	9,848	0	0
29 231 Judicial District Court 1st	0	0	0	0	0	0	0	0	0	0
30 232 Judicial District Court 2nd	0	0	0	0	0	0	0	0	0	0
33 235 Judicial District Court 5th	0	0	0	135	0	0	0	0	0	0
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	3,095	0	0
35 237 Judicial District Court 7th	0	0	0	67	0	0	0	422	0	0
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	2,462	0	0
39 241 Judicial District Court 11th	0	0	0	94	0	0	0	5,276	0	0
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	0	176	0
42 244 Bernalillo County Metropolitan Crt	0	0	0	0	0	0	0	2,279	0	0
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	0
52 260 Judicial District Attorney 10th	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	2,814	0	0
65 341-543 DFA Comm Devel Other	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	104,110	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 417 Border Authority	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
94 430 Public Regulation Commission	0	0	0	0	0	1,598	0	0	0	0
98 460 NM State Fair	0	0	0	0	10,289	0	0	0	5,809	0
103 490 Cumbres & Toltec Railroad Comm	0	0	0	0	0	0	0	14,069	0	0
104 491 Military Base Planning	0	0	0	0	0	7,991	0	7,034	0	0
105 495 Spaceport Authority	0	0	0	0	0	0	0	0	422,521	0
106 505 Dept of Cultural Affairs	0	0	0	0	4,639	49,819	0	66,658	2,201	0
108 516 Dept of Game & Fish	0	0	0	0	0	0	0	3,517	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	6,044	10	37,877	0	65,420	6,778	0
113 550 Office of State Engineer/ISC	0	0	0	12,883	164	29,806	0	21,103	97,708	0
114 551 Interstate Stream Commission	0	0	0	735	54	0	0	0	1,849	0
121 609 Indian Affairs	0	0	0	10,512	2,522	89,059	0	14,069	16,023	0
122 624 Aging & Long Term Svcs	0	0	0	1,961	2,149	2,597	0	67,531	7,042	0
131 665 Dept of Health	0	0	0	0	2,452	0	0	1,407	0	0
132 667 Dept of Environment	0	0	0	20,439	18,444	101,470	0	46,890	63,037	0
135 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
136 690 Children, Youth & Families	0	0	0	675	0	0	0	0	0	0
137 705 Dept of Military Affairs	0	0	0	0	0	19,977	0	0	26,408	0

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:3 Interest Expense

Department	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B
140 770 Dept of Corrections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142 790 Dept of Public Safety	0	0	0	0	0	0	0	28,138	0	0
143 795 Homeland Security & Emergency M	0	0	0	675	0	0	0	0	0	0
144 805 Dept of Transportation	0	0	0	16,496	27,821	87,644	0	441,714	893,540	0
145 924 Public Education Department	0	0	0	24,170	0	63,152	0	70,344	27,862	1,774,675
148 940 Public School Facilities Authority	0	0	0	0	26,525	0	0	67,531	891,454	0
150 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	24,437	20,369	60,775	0	78,434	2,377	0
152 954 New Mexico State University	0	0	0	6,688	0	38,356	0	0	9,859	0
153 956 New Mexico Highlands University	0	0	0	675	2,690	0	0	5,628	12,324	0
154 958 Western New Mexico University	0	0	0	0	0	0	0	5,628	0	0
155 960 Eastern New Mexico University	0	0	0	1,821	1,076	6,393	0	5,628	352	0
156 962 New Mexico Inst of Mining & Techn	0	0	0	1,025	2,690	2,397	0	5,628	0	0
157 964 Northern New Mexico College	0	0	0	0	0	0	0	2,462	5,370	0
165 978 New Mexico Military Institute	0	0	0	607	0	0	0	30,952	0	0
166 979 NM Sch for the Visually Impaired	0	0	0	0	7,397	12,785	0	0	0	0
167 980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	2,047	0	0	478,584	0	0
Total	\$0	\$0	\$0	\$184,707	\$183,418	\$1,227,125	\$0	\$2,235,500	\$2,634,347	\$1,774,675

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

**ACTUAL 2018
3/11/2019**

Allocation Summary

Dept:3 Interest Expense

Department	STB 2010 D	GOB 2011	STB 2012 A	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A
6 341-543 DFA - Comm Dev & Local Gov	\$0	\$0	\$449,050	\$31,990	\$0	\$581,370	\$0	\$841,369	\$0	\$894,612
8 350-608 GSD Facilities Management	0	0	552,406	566,223	0	1,100,463	0	63,186	0	652,824
14 950 Higher Education Department	0	24,907	0	0	0	0	0	0	0	0
15 111 Legislative Council Service	0	0	0	0	0	0	0	0	0	0
25 215 Court of Appeals	0	0	0	0	0	0	0	0	0	0
27 218 Administrative Office of the Courts	0	0	0	16,507	0	26,202	0	0	0	0
28 219 Supreme Crt Building Commission	0	0	0	11,197	0	7,860	0	0	0	12,912
29 231 Judicial District Court 1st	0	0	0	0	0	0	0	1,580	0	0
30 232 Judicial District Court 2nd	0	0	0	0	0	8,544	0	2,843	0	12,662
33 235 Judicial District Court 5th	0	0	0	0	0	0	0	0	0	0
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	0	0	0
35 237 Judicial District Court 7th	0	0	0	0	0	0	0	0	0	0
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	0
39 241 Judicial District Court 11th	0	0	0	0	0	0	0	0	0	0
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	0	0	0
42 244 Bernalillo County Metropolitan Crt	0	0	0	0	0	9,668	0	0	0	0
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	2,582
52 260 Judicial District Attorney 10th	0	0	0	0	0	0	0	1,232	0	0
60 333 Taxation and Revenue	0	0	0	0	0	39,302	0	0	0	0
65 341-543 DFA Comm Devel Other	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	87,743	0	0	0	0	157,966	0	137,725
84 370 Secretary of State	0	0	0	7,998	0	183,411	0	189,559	0	0
90 417 Border Authority	0	0	0	0	0	9,171	0	0	0	8,070
92 419 Economic Development	0	0	0	15,995	0	13,101	0	0	0	0
94 430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
98 460 NM State Fair	0	0	0	0	0	3,118	0	34,215	0	105,230
103 490 Cumbres & Toltec Railroad Comm	0	0	0	23,993	0	22,271	0	5,845	0	27,760
104 491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
105 495 Spaceport Authority	0	0	0	0	0	78,605	0	205,798	0	238,448
106 505 Dept of Cultural Affairs	0	37,360	20,924	15,995	21,862	160,283	0	25,559	118,453	0
108 516 Dept of Game & Fish	0	0	0	0	0	39,302	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	7,998	0	0	0	61,149	0	84,033
113 550 Office of State Engineer/ISC	0	0	5,580	0	0	139,523	0	356,372	0	78,936
114 551 Interstate Stream Commission	0	0	17,381	0	0	15,283	0	391,019	0	0
121 609 Indian Affairs	0	0	37,190	0	18,317	143,585	0	138,644	155,860	230,538
122 624 Aging & Long Term Svcs	0	95,891	55,799	61,757	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	0	0	23,581	0	0	0	0
132 667 Dept of Environment	0	0	186,033	29,591	0	279,807	0	1,471,947	0	421,269
135 670 Veterans Services	0	0	0	0	0	0	0	18,956	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
137 705 Dept of Military Affairs	0	0	0	25,592	0	13,101	0	15,797	0	30,127

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

**ACTUAL 2018
3/11/2019**

Allocation Summary

Dept:3 Interest Expense

Department	STB 2010 D	GOB 2011	STB 2012 A	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A
140 770 Dept of Corrections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	6,198
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	10,760
144 805 Dept of Transportation	0	0	120,108	0	0	184,915	0	424,088	0	1,724,999
145 924 Public Education Department	0	87,173	192,714	0	17,726	305,584	0	468,631	109,102	529,962
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
150 950 Higher Education Other	0	0	0	0	146,536	199,282	0	28,276	842,577	324,729
151 952 University of New Mexico	0	0	52,283	0	144,764	261,759	0	113,030	1,215,704	248,614
152 954 New Mexico State University	0	0	168,568	0	141,809	141,430	0	57,721	782,415	86,965
153 956 New Mexico Highlands University	0	0	1,674	0	35,452	64,587	0	8,372	155,860	51,216
154 958 Western New Mexico University	0	0	13,671	0	23,635	75,185	0	3,159	187,031	38,735
155 960 Eastern New Mexico University	0	0	0	0	64,996	123,881	0	28,497	446,538	103,474
156 962 New Mexico Inst of Mining & Techn	0	0	0	0	106,357	165,987	0	6,003	467,579	94,255
157 964 Northern New Mexico College	0	0	0	0	11,817	23,581	0	0	62,344	21,519
165 978 New Mexico Military Institute	0	0	0	0	29,544	0	0	4,840	149,625	0
166 979 NM Sch for the Visually Impaired	0	0	0	0	0	0	0	0	0	0
167 980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	512,262	5,595
169 999 Other	0	0	0	0	60,272	104,735	0	120,535	0	0
Total	\$0	\$245,331	\$1,961,125	\$814,834	\$823,089	\$4,548,477	\$0	\$5,246,190	\$5,205,348	\$6,184,750

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:3 Interest Expense

Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	Total
6 341-543 DFA - Comm Dev & Local Gov	\$517,419	\$303,958	\$109,776	\$20,106	\$0	\$0	\$0	\$4,231,092
8 350-608 GSD Facilities Management	406,240	0	22,367	0	0	0	0	4,316,232
14 950 Higher Education Department	0	0	0	0	0	0	0	531,698
15 111 Legislative Council Service	0	0	0	0	0	0	0	599
25 215 Court of Appeals	0	0	0	0	0	0	0	64,064
27 218 Administrative Office of the Courts	20,689	0	23,913	0	0	0	0	101,379
28 219 Supreme Crt Building Commission	10,181	0	0	0	0	0	0	52,066
29 231 Judicial District Court 1st	509	0	0	0	0	0	0	2,089
30 232 Judicial District Court 2nd	4,237	0	0	0	0	0	0	28,286
33 235 Judicial District Court 5th	0	0	0	0	0	0	0	135
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	3,095
35 237 Judicial District Court 7th	0	0	0	0	0	0	0	490
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	2,462
39 241 Judicial District Court 11th	0	0	0	0	0	0	0	5,370
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	176
42 244 Bernalillo County Metropolitan Crt	3,757	0	0	0	0	0	0	15,704
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	2,582
52 260 Judicial District Attorney 10th	397	0	0	0	0	0	0	1,629
60 333 Taxation and Revenue	15,272	0	0	0	0	0	0	57,388
65 341-543 DFA Comm Devel Other	0	0	0	0	0	0	23,274	23,274
81 361 DoIT	50,907	0	0	0	79,372	0	0	617,824
84 370 Secretary of State	137,450	0	0	0	0	0	0	518,417
90 417 Border Authority	3,564	0	0	0	0	0	0	20,804
92 419 Economic Development	15,272	3,878	0	349,243	0	0	0	397,489
94 430 Public Regulation Commission	0	0	0	0	0	0	0	1,598
98 460 NM State Fair	12,238	0	0	0	0	0	0	170,900
103 490 Cumbres & Toltec Railroad Comm	25,810	0	0	0	0	0	0	119,748
104 491 Military Base Planning	0	0	0	0	0	0	0	15,025
105 495 Spaceport Authority	96,866	0	0	0	0	0	0	1,042,239
106 505 Dept of Cultural Affairs	80,702	8,531	0	6,548	59,529	115,922	0	842,216
108 516 Dept of Game & Fish	0	0	0	0	0	0	0	42,819
109 521 Energy, Minerals & Natural Resour	40,069	0	0	0	0	0	0	309,378
113 550 Office of State Engineer/ISC	169,063	35,708	22,367	10,914	0	0	4,092	984,218
114 551 Interstate Stream Commission	131,951	0	0	0	0	0	0	558,272
121 609 Indian Affairs	100,475	7,109	12,660	0	0	97,124	7,933	1,110,916
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	429,854
131 665 Dept of Health	9,163	0	0	0	0	0	0	78,869
132 667 Dept of Environment	601,924	8,310	50,332	0	0	0	55,966	3,355,460
135 670 Veterans Services	6,109	11,080	0	0	0	0	0	36,144
136 690 Children, Youth & Families	16,290	0	0	0	0	0	0	16,965
137 705 Dept of Military Affairs	10,181	0	0	0	95,247	0	0	236,430

**STATE OF NEW MEXICO
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ACTUAL 2018
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Allocation Summary

Dept:3 Interest Expense

Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	Total
140 770 Dept of Corrections	\$130,323	\$0	\$107,361	\$0	\$0	\$0	\$0	\$237,683
142 790 Dept of Public Safety	0	0	143,953	0	111,121	0	0	289,410
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	11,434
144 805 Dept of Transportation	208,524	3,342	891,584	15,498	0	0	5,010	5,045,285
145 924 Public Education Department	269,769	6,666	36,010	14,357	47,623	93,991	314,571	4,481,782
148 940 Public School Facilities Authority	0	0	0	0	0	0	952,204	1,937,713
150 950 Higher Education Other	86,550	0	0	0	565,132	776,988	0	2,970,069
151 952 University of New Mexico	138,141	0	0	0	547,670	767,589	0	4,083,076
152 954 New Mexico State University	73,559	0	0	0	436,548	751,924	0	3,007,853
153 956 New Mexico Highlands University	27,795	0	0	0	71,435	187,981	0	725,292
154 958 Western New Mexico University	30,234	0	8,723	0	79,372	125,321	0	665,087
155 960 Eastern New Mexico University	57,322	0	0	0	201,606	344,632	0	1,536,306
156 962 New Mexico Inst of Mining & Techn	66,434	0	0	0	87,310	563,943	0	1,643,733
157 964 Northern New Mexico College	9,163	0	0	0	15,874	62,660	0	271,626
165 978 New Mexico Military Institute	1,560	0	0	0	77,090	156,651	0	497,883
166 979 NM Sch for the Visually Impaired	0	0	0	0	19,049	0	0	37,633
167 980 NM Sch for the Deaf	0	0	0	0	31,749	0	0	575,170
169 999 Other	351,388	401,918	0	0	241,980	319,583	16,701	2,097,744
Total	\$3,937,500	\$790,500	\$1,429,045	\$416,666	\$2,767,710	\$4,364,309	\$1,379,751	\$50,460,178

FY 2020 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE & ADMINISTRATION
POLICY DEVELOPMENT, BUDGET OVERSIGHT & EDUCATION ACCOUNTABILITY
NATURE AND EXTENT OF SERVICES

The Department of Finance and Administration (DFA) is charged with oversight in matters specified in statute concerning state and local government budget and financial operations. Within DFA, the Policy Development, Fiscal Analysis, Budget Oversight and Education Accountability Program provides professional, coordinated policy development, analysis and oversight to advance the state's policies and initiatives using appropriate and accurate data for the prudent use of the public's tax dollars. The Program consists of the Office of the Secretary, State Board of Finance Division, State Budget Division, Economic Analysis Unit and Office of Education Accountability.

Costs have been identified and allocated as follows:

- Office of the Secretary – costs associated with administrative direction, supervision and support of DFA divisions have been allocated on the basis of FTE's supported by division.
- Agency Budget Support – costs associated with budget assistance and fiscal policy development provided to state agencies have been allocated on the basis of the budget total by department.
- Board of Finance – costs associated with the State Board of Finance and Economic Analysis have been allocated directly to DFA – Board of Finance. Direct costs have been deducted. Therefore, only indirect costs have been allocated.
- Other Budget– costs associated with budget assistance and fiscal policy development provided to the state legislature have been allocated to Other.

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:4 341-541 DFA - Policy & Budget

Description		Amount	General Admin	DFA Secretary	Policy & Budget	Board of Finance	Other Budget
Personnel Costs							
Salaries	S1	1,901,537	0	553,118	687,839	431,300	229,280
<i>Salary % Split</i>			<i>.00%</i>	<i>29.09%</i>	<i>36.17%</i>	<i>22.68%</i>	<i>12.06%</i>
Benefits	P	791,599	0	221,399	291,748	181,203	97,249
Subtotal - Personnel Costs		2,693,136	0	774,517	979,587	612,503	326,529
Services & Supplies Cost							
Professional Fees	P	65,189	0	0	29,495	25,862	9,832
Travel	P	3,544	0	666	1,748	547	583
Brd/Comm Expense	P	895	0	0	146	701	48
Transportation Expense	P	240	0	0	180	0	60
Supplies	P	2,734	0	1,130	883	427	294
Maintenance	P	43,060	0	0	32,295	0	10,765
Telecomm	P	1,114	0	0	835	0	279
DOIT Svcs	P	45,438	0	14,053	16,883	8,874	5,628
Rental Expense	P	11,976	0	4,741	5,426	0	1,809
Other Operating	P	12,866	0	5,096	3,833	2,659	1,278
Deduct Direct Expense	P	(651,573)	0	0	0	(651,573)	0
Subtotal - Services & Supplies		(464,517)	0	25,686	91,724	(612,503)	30,576
Department Cost Total		2,228,619	0	800,203	1,071,311	(0)	357,105
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		2,228,619	0	800,203	1,071,311	(0)	357,105
General Admin Distribution			0	0	0	0	0
Grand Total		\$2,228,619		\$800,203	\$1,071,311	\$(0)	\$357,105

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:4 341-541 DFA - Policy & Budget

Department	First Incoming	Second Incoming	DFA Secretary	Policy & Budget	Board of Finance	Other Budget
1 Bataan Memorial	\$60,039	\$0	\$17,464	\$21,718	\$13,618	\$7,239
Subtotal - Building Depreciation	60,039	0	17,464	21,718	13,618	7,239
2 DFA Depreciation	693	0	202	251	157	84
Subtotal - Equipment Depreciation	693	0	202	251	157	84
4 DFA Secretary	0	180,208	52,419	65,186	40,874	21,729
4 Policy & Budget	0	172	50	62	39	21
Subtotal - 341-541 DFA - Policy & Budget	0	180,381	52,469	65,249	40,913	21,750
5 Program Support	0	145,054	42,193	52,470	32,901	17,490
Subtotal - 341-542 DFA - Program Support	0	145,054	42,193	52,470	32,901	17,490
7 Accounting	0	20,209	5,878	7,310	4,584	2,437
7 Contract Review	0	895	260	324	203	108
7 Payroll	0	1,780	518	644	404	215
7 IT Support	0	343,743	99,988	124,342	77,967	41,447
Subtotal - 341-544 DFA - Financial Cor	0	366,628	106,644	132,619	83,157	44,207
8 Facilities Maintenance	0	11,769	3,423	4,257	2,669	1,419
Subtotal - 350-608 GSD Facilities Man	0	11,769	3,423	4,257	2,669	1,419
9 Purchasing	0	919	267	333	209	111
Subtotal - 350-604 GSD Purchasing	0	919	267	333	209	111
10 Human Resources	0	3,022	879	1,093	685	364
10 Adjudication	0	811	236	293	184	98
Subtotal - 378 Personnel Board	0	3,832	1,115	1,386	869	462
13 Banking/Cash Mgmt	0	4,600	1,338	1,664	1,043	555
Subtotal - 394 State Treasurer	0	4,600	1,338	1,664	1,043	555
Total Incoming	60,732	713,183	225,116	279,947	175,537	93,316
C. Total Allocated		\$3,002,534	\$1,025,319	\$1,351,258	\$175,537	\$450,421
			34.15%	45.00%	5.85%	15.00%

STATE OF NEW MEXICO
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ACTUAL 2018
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DFA Secretary Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26	22.03%	\$180,208	\$0	\$180,208	\$0	\$180,208
5 341-542 DFA - Program Support	7	5.93%	48,518	0	48,518	15,784	64,302
6 341-543 DFA - Comm Dev & Local Gov	33	27.97%	228,726	0	228,726	74,412	303,138
7 341-544 DFA - Financial Control	52	44.07%	360,417	0	360,417	117,255	477,671
Subtotal	118	100.00%	817,869	0	817,869	207,450	1,025,319
Direct Bills					0		0
Total					\$817,869		\$1,025,319

Basis Units: FTEs Supported

STATE OF NEW MEXICO
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ACTUAL 2018
 3/11/2019

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	3,135.70	0.02%	\$172	\$0	\$172	\$0	\$172
5 341-542 DFA - Program Support	833.00	0.00%	46	0	46	11	57
6 341-543 DFA - Comm Dev & Local Gov	1,741.40	0.01%	96	0	96	23	118
7 341-544 DFA - Financial Control	5,986.10	0.03%	329	0	329	78	407
8 350-608 GSD Facilities Management	13,283.30	0.07%	730	0	730	172	902
9 350-604 GSD Purchasing	2,263.90	0.01%	124	0	124	29	154
10 378 Personnel Board	4,214.74	0.02%	232	0	232	55	286
11 369 Commission on Public Records	2,744.50	0.01%	151	0	151	36	186
12 305 Attorney General CS	31,339.90	0.16%	1,722	0	1,722	406	2,129
13 394 State Treasurer	4,933.95	0.02%	271	0	271	64	335
14 950 Higher Education Department	90,796.03	0.46%	4,989	0	4,989	1,177	6,167
15 111 Legislative Council Service	5,894.20	0.03%	324	0	324	76	400
16 112 Legislative Finance Committee	4,100.30	0.02%	225	0	225	53	278
17 114 Senate Chief Clerk	1,130.30	0.01%	62	0	62	15	77
18 115 House Chief Clerk	1,097.70	0.01%	60	0	60	14	75
19 117 Legislative Education Study Comrr	1,233.40	0.01%	68	0	68	16	84
20 119 Legislative Building	4,054.90	0.02%	223	0	223	53	275
22 205 Supreme Court Law Library	1,509.80	0.01%	83	0	83	20	103
23 208 NM Compilation Commission	1,853.50	0.01%	102	0	102	24	126
24 210 Judicial Standards Commission	818.30	0.00%	45	0	45	11	56
25 215 Court of Appeals	5,719.50	0.03%	314	0	314	74	388
26 216 Supreme Court	3,302.00	0.02%	181	0	181	43	224
27 218 Administrative Office of the Courts	67,365.35	0.34%	3,702	0	3,702	874	4,575
28 219 Supreme Crt Building Commission	1,005.70	0.01%	55	0	55	13	68
29 231 Judicial District Court 1st	8,134.90	0.04%	447	0	447	105	552
30 232 Judicial District Court 2nd	27,542.04	0.14%	1,513	0	1,513	357	1,871
31 233 Judicial District Court 3rd	7,539.90	0.04%	414	0	414	98	512
32 234 Judicial District Court 4th	2,500.19	0.01%	137	0	137	32	170
33 235 Judicial District Court 5th	7,244.04	0.04%	398	0	398	94	492
34 236 Judicial District Court 6th	3,419.12	0.02%	188	0	188	44	232
35 237 Judicial District Court 7th	2,777.80	0.01%	153	0	153	36	189
36 238 Judicial District Court 8th	3,229.90	0.02%	177	0	177	42	219
37 239 Judicial District Court 9th	4,098.40	0.02%	225	0	225	53	278
38 240 Judicial District Court 10th	953.80	0.00%	52	0	52	12	65
39 241 Judicial District Court 11th	7,351.93	0.04%	404	0	404	95	499
40 242 Judicial District Court 12th	3,595.97	0.02%	198	0	198	47	244
41 243 Judicial District Court 13th	8,572.22	0.04%	471	0	471	111	582
42 244 Bernalillo County Metropolitan Crt	26,290.81	0.13%	1,445	0	1,445	341	1,786
43 251 Judicial District Attorney 1st	5,611.94	0.03%	308	0	308	73	381
44 252 Judicial District Attorney 2nd	19,668.05	0.10%	1,081	0	1,081	255	1,336
45 253 Judicial District Attorney 3rd	5,575.61	0.03%	306	0	306	72	379

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	3,098.30	0.02%	\$170	\$0	\$170	\$40	\$210
47 255 Judicial District Attorney 5th	5,465.69	0.03%	300	0	300	71	371
48 256 Judicial District Attorney 6th	3,195.06	0.02%	176	0	176	41	217
49 257 Judicial District Attorney 7th	2,490.77	0.01%	137	0	137	32	169
50 258 Judicial District Attorney 8th	2,682.50	0.01%	147	0	147	35	182
51 259 Judicial District Attorney 9th	2,998.32	0.02%	165	0	165	39	204
52 260 Judicial District Attorney 10th	1,318.90	0.01%	72	0	72	17	90
53 261 Judicial District Attorney 11th	4,416.74	0.02%	243	0	243	57	300
54 262 Judicial District Attorney 12th	3,428.90	0.02%	188	0	188	44	233
55 263 Judicial District Attorney 13th	5,844.23	0.03%	321	0	321	76	397
56 264 Administrative Office of the DAS	2,686.40	0.01%	148	0	148	35	182
57 265 Judicial District Attorney 11th Div I	2,449.20	0.01%	135	0	135	32	166
59 308 State Auditor	3,545.40	0.02%	195	0	195	46	241
60 333 Taxation and Revenue	88,785.09	0.45%	4,879	0	4,879	1,151	6,030
61 337 Investment Council	54,843.39	0.28%	3,014	0	3,014	711	3,725
62 340 Administrative Hearings Office	1,658.70	0.01%	91	0	91	22	113
65 341-543 DFA Comm Devel Other	39,208.77	0.20%	2,154	0	2,154	508	2,663
66 341-544 DFA Financial Control Other	88,129.74	0.44%	4,843	0	4,843	1,143	5,986
67 342 Public School Insurance Authority	397,882.60	2.00%	21,863	0	21,863	5,160	27,023
68 343 Retiree Healthcare Authority	336,102.60	1.69%	18,468	0	18,468	4,359	22,827
69 350-598 GSD Program Support	3,638.60	0.02%	200	0	200	47	247
71 350-605 GSD Printing & Graphics	1,625.00	0.01%	89	0	89	21	110
72 350-606 GSD Risk Management	468,277.30	2.35%	25,731	0	25,731	6,073	31,804
73 350-609 GSD Aviation	665.60	0.00%	37	0	37	9	45
74 350-609 GSD Motor Pool	10,467.70	0.05%	575	0	575	136	711
75 350-609 GSD Surplus Property	889.80	0.00%	49	0	49	12	60
76 352 Education Retirement Brd	30,281.46	0.15%	1,664	0	1,664	393	2,057
77 354 Sentencing Commission	711.60	0.00%	39	0	39	9	48
78 355 Public Defender	49,346.62	0.25%	2,712	0	2,712	640	3,351
79 356 Governor	3,260.00	0.02%	179	0	179	42	221
80 360 Lieutenant Governor	532.40	0.00%	29	0	29	7	36
81 361 DoIT	74,693.85	0.38%	4,104	0	4,104	969	5,073
82 366 Public Employees Retirement Assc	36,128.60	0.18%	1,985	0	1,985	469	2,454
84 370 Secretary of State	12,069.96	0.06%	663	0	663	157	820
86 379 Public Employees Labor Relations	213.70	0.00%	12	0	12	3	15
88 404 Brd of Examiners - Architects	386.80	0.00%	21	0	21	5	26
90 417 Border Authority	622.50	0.00%	34	0	34	8	42
91 418 Tourism Department	17,435.15	0.09%	958	0	958	226	1,184
92 419 Economic Development	23,681.93	0.12%	1,301	0	1,301	307	1,608
93 420 Regulation and Licensing	31,697.25	0.16%	1,742	0	1,742	411	2,153
94 430 Public Regulation Commission	138,295.59	0.70%	7,599	0	7,599	1,793	9,393

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 440 Superintendent of Insurance	46,682.80	0.23%	\$2,565	\$0	\$2,565	\$605	\$3,171
96 446 Brd of Medical Examiners	1,900.00	0.01%	104	0	104	25	129
97 449 Board of Nursing	2,329.59	0.01%	128	0	128	30	158
98 460 NM State Fair	12,752.00	0.06%	701	0	701	165	866
99 464 Brd of Licensure - Engineers	797.90	0.00%	44	0	44	10	54
100 465 Gaming Control Brd	5,157.70	0.03%	283	0	283	67	350
101 469 Racing Commission	3,741.90	0.02%	206	0	206	49	254
102 479 Brd of Veterinary Medicine	347.20	0.00%	19	0	19	5	24
104 491 Military Base Planning	226.90	0.00%	12	0	12	3	15
105 495 Spaceport Authority	6,155.50	0.03%	338	0	338	80	418
106 505 Dept of Cultural Affairs	38,243.35	0.19%	2,101	0	2,101	496	2,597
107 508 Livestock Board	6,276.65	0.03%	345	0	345	81	426
108 516 Dept of Game & Fish	44,623.73	0.22%	2,452	0	2,452	579	3,031
109 521 Energy, Minerals & Natural Resour	79,731.53	0.40%	4,381	0	4,381	1,034	5,415
110 522 Youth Conservation Corp	4,860.80	0.02%	267	0	267	63	330
111 538 Intertribal Ceremonial Office	50.00	0.00%	3	0	3	1	3
112 539 Commission on Public Lands	17,894.70	0.09%	983	0	983	232	1,215
113 550 Office of State Engineer/ISC	58,164.18	0.29%	3,196	0	3,196	754	3,950
117 603 Office of African Amer Affairs	729.10	0.00%	40	0	40	9	50
118 604 Comm for Deaf & Hearing Impairec	5,606.60	0.03%	308	0	308	73	381
119 605 MLK Commission	293.10	0.00%	16	0	16	4	20
120 606 Commission for the Blind	12,803.50	0.06%	704	0	704	166	870
121 609 Indian Affairs	3,299.70	0.02%	181	0	181	43	224
122 624 Aging & Long Term Svcs	60,462.79	0.30%	3,322	0	3,322	784	4,106
123 630 Human Services	6,952,650.30	34.94%	382,040	0	382,040	90,163	472,203
124 631 Workforce Solutions	71,369.00	0.36%	3,922	0	3,922	926	4,847
125 632 Workers Compensation Admin	12,164.50	0.06%	668	0	668	158	826
127 644 Vocational Rehabilitation	50,442.50	0.25%	2,772	0	2,772	654	3,426
128 645 Disability Commission	1,711.80	0.01%	94	0	94	22	116
129 647 Developmental Disabilities Comm	6,619.00	0.03%	364	0	364	86	450
130 662 Miners' Hospital	46,717.23	0.23%	2,567	0	2,567	606	3,173
131 665 Dept of Health	547,519.46	2.75%	30,086	0	30,086	7,100	37,186
132 667 Dept of Environment	129,724.59	0.65%	7,128	0	7,128	1,682	8,810
133 668 Natural Resources Trustee	4,547.90	0.02%	250	0	250	59	309
135 670 Veterans Services	19,902.48	0.10%	1,094	0	1,094	258	1,352
136 690 Children, Youth & Families	518,176.32	2.60%	28,473	0	28,473	6,720	35,193
137 705 Dept of Military Affairs	25,167.89	0.13%	1,383	0	1,383	326	1,709
138 760 Parole Brd	476.20	0.00%	26	0	26	6	32
139 765 Juvenile Parole Brd	13.60	0.00%	1	0	1	0	1
140 770 Dept of Corrections	340,059.62	1.71%	18,686	0	18,686	4,410	23,096
141 780 Crime Victims Reparations	20,678.57	0.10%	1,136	0	1,136	268	1,404

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	152,191.09	0.76%	\$8,363	\$0	\$8,363	\$1,974	\$10,336
143 795 Homeland Security & Emergency M	105,673.95	0.53%	5,807	0	5,807	1,370	7,177
144 805 Dept of Transportation	2,100,515.03	10.56%	115,421	0	115,421	27,240	142,661
145 924 Public Education Department	2,742,546.86	13.78%	150,700	0	150,700	35,566	186,265
148 940 Public School Facilities Authority	5,647.40	0.03%	310	0	310	73	384
149 949 Education Trust Board	2,677.88	0.01%	147	0	147	35	182
151 952 University of New Mexico	1,553,054.61	7.81%	85,338	0	85,338	20,140	105,479
152 954 New Mexico State University	616,468.39	3.10%	33,874	0	33,874	7,994	41,869
153 956 New Mexico Highlands University	79,787.22	0.40%	4,384	0	4,384	1,035	5,419
154 958 Western New Mexico University	65,591.00	0.33%	3,604	0	3,604	851	4,455
155 960 Eastern New Mexico University	172,994.49	0.87%	9,506	0	9,506	2,243	11,749
156 962 New Mexico Inst of Mining & Tchr	172,471.98	0.87%	9,477	0	9,477	2,237	11,714
157 964 Northern New Mexico College	23,216.00	0.12%	1,276	0	1,276	301	1,577
158 966 Santa Fe Community College	68,556.51	0.34%	3,767	0	3,767	889	4,656
159 968 Central New Mexico Comm Colleg	226,216.36	1.14%	12,430	0	12,430	2,934	15,364
160 970 Luna Community College	17,142.58	0.09%	942	0	942	222	1,164
161 972 Mesalands Community College	9,567.47	0.05%	526	0	526	124	650
162 974 New Mexico Junior College	40,217.11	0.20%	2,210	0	2,210	522	2,731
163 976 San Juan College	99,720.60	0.50%	5,480	0	5,480	1,293	6,773
164 977 Clovis Community College	24,036.94	0.12%	1,321	0	1,321	312	1,633
165 978 New Mexico Military Institute	50,742.82	0.26%	2,788	0	2,788	658	3,446
166 979 NM Sch for the Visually Impaired	24,398.43	0.12%	1,341	0	1,341	316	1,657
167 980 NM Sch for the Deaf	22,211.58	0.11%	1,220	0	1,220	288	1,509
Subtotal	19,896,335.28	100.00%	1,093,279	0	1,093,279	257,978	1,351,258
Direct Bills					0		0
Total					\$1,093,279		\$1,351,258
Basis Units: Budget by Agy							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Board of Finance Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 341-541 DFA Finance Board	100	100.00%	\$13,775	\$0	\$13,775	\$161,762	\$175,537
Subtotal	100	100.00%	13,775	0	13,775	161,762	175,537
Direct Bills					0		0
Total					\$13,775		\$175,537
Basis Units: Direct to DFA Board of Finance							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Other Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$364,428	\$0	\$364,428	\$85,993	\$450,421
Subtotal	100	100.00%	364,428	0	364,428	85,993	450,421
Direct Bills					0		0
Total					\$364,428		\$450,421
Basis Units: Direct Allocation to Other							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
4 341-541 DFA - Policy & Budget	\$180,208	\$172	\$0	\$0	\$180,381
5 341-542 DFA - Program Support	64,302	57	0	0	64,358
6 341-543 DFA - Comm Dev & Local Gov	303,138	118	0	0	303,256
7 341-544 DFA - Financial Control	477,671	407	0	0	478,078
8 350-608 GSD Facilities Management	0	902	0	0	902
9 350-604 GSD Purchasing	0	154	0	0	154
10 378 Personnel Board	0	286	0	0	286
11 369 Commission on Public Records	0	186	0	0	186
12 305 Attorney General CS	0	2,129	0	0	2,129
13 394 State Treasurer	0	335	0	0	335
14 950 Higher Education Department	0	6,167	0	0	6,167
15 111 Legislative Council Service	0	400	0	0	400
16 112 Legislative Finance Committee	0	278	0	0	278
17 114 Senate Chief Clerk	0	77	0	0	77
18 115 House Chief Clerk	0	75	0	0	75
19 117 Legislative Education Study Comrr	0	84	0	0	84
20 119 Legislative Building	0	275	0	0	275
22 205 Supreme Court Law Library	0	103	0	0	103
23 208 NM Compilation Commission	0	126	0	0	126
24 210 Judicial Standards Commission	0	56	0	0	56
25 215 Court of Appeals	0	388	0	0	388
26 216 Supreme Court	0	224	0	0	224
27 218 Administrative Office of the Courts	0	4,575	0	0	4,575
28 219 Supreme Crt Building Commission	0	68	0	0	68
29 231 Judicial District Court 1st	0	552	0	0	552
30 232 Judicial District Court 2nd	0	1,871	0	0	1,871
31 233 Judicial District Court 3rd	0	512	0	0	512
32 234 Judicial District Court 4th	0	170	0	0	170
33 235 Judicial District Court 5th	0	492	0	0	492
34 236 Judicial District Court 6th	0	232	0	0	232
35 237 Judicial District Court 7th	0	189	0	0	189
36 238 Judicial District Court 8th	0	219	0	0	219
37 239 Judicial District Court 9th	0	278	0	0	278
38 240 Judicial District Court 10th	0	65	0	0	65
39 241 Judicial District Court 11th	0	499	0	0	499
40 242 Judicial District Court 12th	0	244	0	0	244
41 243 Judicial District Court 13th	0	582	0	0	582
42 244 Bernalillo County Metropolitan Crt	0	1,786	0	0	1,786
43 251 Judicial District Attorney 1st	0	381	0	0	381
44 252 Judicial District Attorney 2nd	0	1,336	0	0	1,336
45 253 Judicial District Attorney 3rd	0	379	0	0	379

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
46 254 Judicial District Attorney 4th	\$0	\$210	\$0	\$0	\$210
47 255 Judicial District Attorney 5th	0	371	0	0	371
48 256 Judicial District Attorney 6th	0	217	0	0	217
49 257 Judicial District Attorney 7th	0	169	0	0	169
50 258 Judicial District Attorney 8th	0	182	0	0	182
51 259 Judicial District Attorney 9th	0	204	0	0	204
52 260 Judicial District Attorney 10th	0	90	0	0	90
53 261 Judicial District Attorney 11th	0	300	0	0	300
54 262 Judicial District Attorney 12th	0	233	0	0	233
55 263 Judicial District Attorney 13th	0	397	0	0	397
56 264 Administrative Office of the DAS	0	182	0	0	182
57 265 Judicial District Attorney 11th Div I	0	166	0	0	166
59 308 State Auditor	0	241	0	0	241
60 333 Taxation and Revenue	0	6,030	0	0	6,030
61 337 Investment Council	0	3,725	0	0	3,725
62 340 Administrative Hearings Office	0	113	0	0	113
64 341-541 DFA Finance Board	0	0	175,537	0	175,537
65 341-543 DFA Comm Devel Other	0	2,663	0	0	2,663
66 341-544 DFA Financial Control Other	0	5,986	0	0	5,986
67 342 Public School Insurance Authority	0	27,023	0	0	27,023
68 343 Retiree Healthcare Authority	0	22,827	0	0	22,827
69 350-598 GSD Program Support	0	247	0	0	247
71 350-605 GSD Printing & Graphics	0	110	0	0	110
72 350-606 GSD Risk Management	0	31,804	0	0	31,804
73 350-609 GSD Aviation	0	45	0	0	45
74 350-609 GSD Motor Pool	0	711	0	0	711
75 350-609 GSD Surplus Property	0	60	0	0	60
76 352 Education Retirement Brd	0	2,057	0	0	2,057
77 354 Sentencing Commission	0	48	0	0	48
78 355 Public Defender	0	3,351	0	0	3,351
79 356 Governor	0	221	0	0	221
80 360 Lieutenant Governor	0	36	0	0	36
81 361 DoIT	0	5,073	0	0	5,073
82 366 Public Employees Retirement Assc	0	2,454	0	0	2,454
84 370 Secretary of State	0	820	0	0	820
86 379 Public Employees Labor Relations	0	15	0	0	15
88 404 Brd of Examiners - Architects	0	26	0	0	26
90 417 Border Authority	0	42	0	0	42
91 418 Tourism Department	0	1,184	0	0	1,184
92 419 Economic Development	0	1,608	0	0	1,608
93 420 Regulation and Licensing	0	2,153	0	0	2,153

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
94 430 Public Regulation Commission	\$0	\$9,393	\$0	\$0	\$9,393
95 440 Superintendent of Insurance	0	3,171	0	0	3,171
96 446 Brd of Medical Examiners	0	129	0	0	129
97 449 Board of Nursing	0	158	0	0	158
98 460 NM State Fair	0	866	0	0	866
99 464 Brd of Licensure - Engineers	0	54	0	0	54
100 465 Gaming Control Brd	0	350	0	0	350
101 469 Racing Commission	0	254	0	0	254
102 479 Brd of Veterinary Medicine	0	24	0	0	24
104 491 Military Base Planning	0	15	0	0	15
105 495 Spaceport Authority	0	418	0	0	418
106 505 Dept of Cultural Affairs	0	2,597	0	0	2,597
107 508 Livestock Board	0	426	0	0	426
108 516 Dept of Game & Fish	0	3,031	0	0	3,031
109 521 Energy, Minerals & Natural Resour	0	5,415	0	0	5,415
110 522 Youth Conservation Corp	0	330	0	0	330
111 538 Intertribal Ceremonial Office	0	3	0	0	3
112 539 Commission on Public Lands	0	1,215	0	0	1,215
113 550 Office of State Engineer/ISC	0	3,950	0	0	3,950
117 603 Office of African Amer Affairs	0	50	0	0	50
118 604 Comm for Deaf & Hearing Impaired	0	381	0	0	381
119 605 MLK Commission	0	20	0	0	20
120 606 Commission for the Blind	0	870	0	0	870
121 609 Indian Affairs	0	224	0	0	224
122 624 Aging & Long Term Svcs	0	4,106	0	0	4,106
123 630 Human Services	0	472,203	0	0	472,203
124 631 Workforce Solutions	0	4,847	0	0	4,847
125 632 Workers Compensation Admin	0	826	0	0	826
127 644 Vocational Rehabilitation	0	3,426	0	0	3,426
128 645 Disability Commission	0	116	0	0	116
129 647 Developmental Disabilities Comm	0	450	0	0	450
130 662 Miners' Hospital	0	3,173	0	0	3,173
131 665 Dept of Health	0	37,186	0	0	37,186
132 667 Dept of Environment	0	8,810	0	0	8,810
133 668 Natural Resources Trustee	0	309	0	0	309
135 670 Veterans Services	0	1,352	0	0	1,352
136 690 Children, Youth & Families	0	35,193	0	0	35,193
137 705 Dept of Military Affairs	0	1,709	0	0	1,709
138 760 Parole Brd	0	32	0	0	32
139 765 Juvenile Parole Brd	0	1	0	0	1
140 770 Dept of Corrections	0	23,096	0	0	23,096

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
141 780 Crime Victims Reparations	\$0	\$1,404	\$0	\$0	\$1,404
142 790 Dept of Public Safety	0	10,336	0	0	10,336
143 795 Homeland Security & Emergency M	0	7,177	0	0	7,177
144 805 Dept of Transportation	0	142,661	0	0	142,661
145 924 Public Education Department	0	186,265	0	0	186,265
148 940 Public School Facilities Authority	0	384	0	0	384
149 949 Education Trust Board	0	182	0	0	182
151 952 University of New Mexico	0	105,479	0	0	105,479
152 954 New Mexico State University	0	41,869	0	0	41,869
153 956 New Mexico Highlands University	0	5,419	0	0	5,419
154 958 Western New Mexico University	0	4,455	0	0	4,455
155 960 Eastern New Mexico University	0	11,749	0	0	11,749
156 962 New Mexico Inst of Mining & Techn	0	11,714	0	0	11,714
157 964 Northern New Mexico College	0	1,577	0	0	1,577
158 966 Santa Fe Community College	0	4,656	0	0	4,656
159 968 Central New Mexico Comm Colleg	0	15,364	0	0	15,364
160 970 Luna Community College	0	1,164	0	0	1,164
161 972 Mesalands Community College	0	650	0	0	650
162 974 New Mexico Junior College	0	2,731	0	0	2,731
163 976 San Juan College	0	6,773	0	0	6,773
164 977 Clovis Community College	0	1,633	0	0	1,633
165 978 New Mexico Military Institute	0	3,446	0	0	3,446
166 979 NM Sch for the Visually Impaired	0	1,657	0	0	1,657
167 980 NM Sch for the Deaf	0	1,509	0	0	1,509
169 999 Other	0	0	0	450,421	450,421
Total	\$1,025,319	\$1,351,258	\$175,537	\$450,421	\$3,002,534

FY 2020 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE & ADMINISTRATION
PROGRAM SUPPORT DIVISION
NATURE AND EXTENT OF SERVICES

The Department of Finance and Administration (DFA) is charged with oversight in matters specified in statute concerning state and local government budget and financial operations. The Program Support Division of DFA provides other DFA programs with central direction and oversees agency management processes to ensure consistency, legal compliance and financial integrity; administers the Executive's exempt salary plan; and reviews and approves professional services contracts.

Costs have been identified and allocated as follows:

- Program Support – costs associated with administrative direction, supervision and support of DFA divisions have been allocated on the basis of FTE's supported by division.

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:5 341-542 DFA - Program Support

Description		Amount	General Admin	Program Support
Personnel Costs				
Salaries	S1	462,629	0	462,629
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	207,607	0	207,607
Subtotal - Personnel Costs		<u>670,236</u>	0	<u>670,236</u>
Services & Supplies Cost				
Professional Fees	P	63,990	0	63,990
Travel	P	0	0	0
Transportation Expense	P	0	0	0
Furn/Fixtures/Equip	P	148	0	148
Supplies	P	5,226	0	5,226
Maintenance	P	0	0	0
DOIT Services	P	11,467	0	11,467
Rental Expense	P	341	0	341
Other Operating	P	7,177	0	7,177
Capital	D	0	0	0
Subtotal - Services & Supplies		<u>88,349</u>	0	<u>88,349</u>
Department Cost Total		758,585	0	758,585
Adjustments to Cost				
Capital	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		758,585	0	758,585
General Admin Distribution			0	0
Grand Total		<u><u>\$758,585</u></u>		<u><u>\$758,585</u></u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:5 341-542 DFA - Program Support

Department	First Incoming	Second Incoming	Program Support
2 DFA Depreciation	\$1,806	\$0	\$1,806
Subtotal - Equipment Depreciation	1,806	0	1,806
4 DFA Secretary	48,518	15,784	64,302
4 Policy & Budget	46	11	57
Subtotal - 341-541 DFA - Policy & Budget	48,563	15,795	64,358
5 Program Support	0	39,053	39,053
Subtotal - 341-542 DFA - Program Support	0	39,053	39,053
7 Accounting	0	9,835	9,835
7 Contract Review	0	207	207
7 Payroll	0	479	479
7 IT Support	0	92,546	92,546
Subtotal - 341-544 DFA - Financial Cor	0	103,068	103,068
8 Facilities Maintenance	0	4,491	4,491
Subtotal - 350-608 GSD Facilities Man	0	4,491	4,491
9 Purchasing	0	421	421
Subtotal - 350-604 GSD Purchasing	0	421	421
10 Human Resources	0	814	814
10 Adjudication	0	215	215
Subtotal - 378 Personnel Board	0	1,029	1,029
11 Admin Law	0	5,578	5,578
11 Records Mgt	0	9,394	9,394
11 Micrographics	0	616	616
Subtotal - 369 Commission on Public R	0	15,587	15,587
12 Open Government Section	0	63,640	63,640
Subtotal - 305 Attorney General CS	0	63,640	63,640
13 Banking/Cash Mgmt	0	2,370	2,370
Subtotal - 394 State Treasurer	0	2,370	2,370
Total Incoming	50,369	245,454	295,823
C. Total Allocated		\$1,054,408	\$1,054,408
			100.00%

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Program Support Allocations

Dept:5 341-542 DFA - Program Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26	17.93%	\$145,054	\$0	\$145,054	\$0	\$145,054
5 341-542 DFA - Program Support	7	4.83%	39,053	0	39,053	0	39,053
6 341-543 DFA - Comm Dev & Local Gov	33	22.76%	184,107	0	184,107	72,321	256,428
7 341-544 DFA - Financial Control	52	35.86%	290,108	0	290,108	113,961	404,069
79 356 Governor	23	15.86%	128,317	0	128,317	50,406	178,723
80 360 Lieutenant Governor	4	2.76%	22,316	0	22,316	8,766	31,082
Subtotal	145	100.00%	808,954	0	808,954	245,454	1,054,408
Direct Bills					0		0
Total					\$808,954		\$1,054,408

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:5 341-542 DFA - Program Support

Department	Program Support	Total
4 341-541 DFA - Policy & Budget	\$145,054	\$145,054
5 341-542 DFA - Program Support	39,053	39,053
6 341-543 DFA - Comm Dev & Local Gov	256,428	256,428
7 341-544 DFA - Financial Control	404,069	404,069
79 356 Governor	178,723	178,723
80 360 Lieutenant Governor	31,082	31,082
Total	\$1,054,408	\$1,054,408

FY 2020 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE & ADMINISTRATION
COMMUNITY DEVELOPMENT AND LOCAL GOVERNMENT DIVISION
NATURE AND EXTENT OF SERVICES

The Department of Finance and Administration (DFA) is charged with oversight in matters specified in statute concerning state and local government budget and financial operations. Within the Community Development and Local Government division of DFA, the Capital Outlay Bureau is responsible for coordinating the funding and administration of capital projects for local governments. The Bureau administers the capital budgeting process and ensures the timely completion of capital projects. It also provides training, assistance and oversight to agencies on the planning and administration of capital project funding. This support includes maintaining the State's "Infrastructure Capital Improvement Plan" and the Capital Monitoring System to track appropriations and balances for capital projects.

Costs have been identified and allocated as follows:

- DFA Community Development – costs associated with all community development and local government activities have been directly allocated to DFA Community Development Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:6 341-543 DFA - Comm Dev & Local Govt

Description		Amount	General Admin	Comm Dev/Spec Proj
Personnel Costs				
Salaries	S1	1,115,003	0	1,115,003
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	533,015	0	533,015
Subtotal - Personnel Costs		<u>1,648,018</u>	0	<u>1,648,018</u>
Services & Supplies Cost				
Professional Fees	P	8,516	0	8,516
Travel	P	945	0	945
Transportation	P	4,404	0	4,404
Furn/Fixtures	P	0	0	0
Bld/Structures	P	0	0	0
Supplies	P	1,664	0	1,664
Maintenance	P	14,562	0	14,562
Telecomm	P	70	0	70
DoIT	P	30,568	0	30,568
Rental Expense	P	204	0	204
Other Operating	P	1,036,371	0	1,036,371
Capital	D	0	0	0
Deduct Direct Expense	P	<u>(2,745,322)</u>	0	<u>(2,745,322)</u>
Subtotal - Services & Supplies		<u>(1,648,018)</u>	0	<u>(1,648,018)</u>
Department Cost Total		0	0	0
Adjustments to Cost				
Capital	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		0	0	0
General Admin Distribution				
			0	0
Grand Total		<u><u>\$0</u></u>		<u><u>\$0</u></u>

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:6 341-543 DFA - Comm Dev & Local Govt

Department	First Incoming	Second Incoming	Comm Dev/Spec Proj
2 DFA Depreciation	\$17,501	\$0	\$17,501
Subtotal - Equipment Depreciation	17,501	0	17,501
3 STB 2005 A	0	0	0
3 STB 2005 B1	0	0	0
3 STB 2006 A	51,458	0	51,458
3 STB 2007 A	13,974	0	13,974
3 STB 2008 A1	193,971	0	193,971
3 STB 2009 A	130,137	0	130,137
3 STB 2010 A	91,902	0	91,902
3 STB 2010 D	0	0	0
3 STB 2012 A	449,050	0	449,050
3 STB 2011 A1	31,990	0	31,990
3 STB 2013A	581,370	0	581,370
3 STB 2013SC	0	0	0
3 STB 2014A	841,369	0	841,369
3 STB 2015A	894,612	0	894,612
3 STB 2016A	517,419	0	517,419
3 STB 2016C	303,958	0	303,958
3 STB 2016D	109,776	0	109,776
3 STB 2016E	20,106	0	20,106
Subtotal - Interest Expense	4,231,092	0	4,231,092
4 DFA Secretary	228,726	74,412	303,138
4 Policy & Budget	96	23	118
Subtotal - 341-541 DFA - Policy & Budget	228,822	74,434	303,256
5 Program Support	184,107	72,321	256,428
Subtotal - 341-542 DFA - Program Support	184,107	72,321	256,428
7 Accounting	0	13,862	13,862
7 Contract Review	0	2,892	2,892
7 Payroll	0	2,260	2,260
7 IT Support	0	436,290	436,290
Subtotal - 341-544 DFA - Financial Cor	0	455,303	455,303
8 Facilities Maintenance	0	26,635	26,635

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:6 341-543 DFA - Comm Dev & Local Govt

Department	First Incoming	Second Incoming	Comm Dev/Spec Proj
Subtotal - 350-608 GSD Facilities Man:	\$0	\$26,635	\$26,635
9 Purchasing	0	485	485
Subtotal - 350-604 GSD Purchasing	0	485	485
10 Human Resources	0	3,835	3,835
10 Adjudication	0	1,026	1,026
Subtotal - 378 Personnel Board	0	4,861	4,861
13 Banking/Cash Mgmt	0	3,339	3,339
Subtotal - 394 State Treasurer	0	3,339	3,339
Total Incoming	4,661,521	637,378	5,298,899
C. Total Allocated		\$5,298,899	\$5,298,899
			100.00%

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Comm Dev/Spec Proj Allocations

Dept:6 341-543 DFA - Comm Dev & Local Govt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 341-543 DFA Comm Devel Other	100	100.00%	\$4,661,521	\$0	\$4,661,521	\$637,378	\$5,298,899
Subtotal	100	100.00%	4,661,521	0	4,661,521	637,378	5,298,899
Direct Bills					0		0
Total					\$4,661,521		\$5,298,899

Basis Units: Direct to DFA Community Devel. Other

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:6 341-543 DFA - Comm Dev & Local Govt

Department	Comm Dev/Spec Proj	Total
65 341-543 DFA Comm Devel Other	\$5,298,899	\$5,298,899
Total	\$5,298,899	\$5,298,899

FY 2020 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE & ADMINISTRATION
FINANCIAL CONTROL DIVISION
NATURE AND EXTENT OF SERVICES

The Department of Finance and Administration (DFA) is charged with oversight in matters specified in statute concerning state and local government budget and financial operations. The Financial Control Division of DFA is responsible for determining the legality of and authority for proposed expenditures; centrally processing and recording transactions; assuring that sufficient cash and budget are available prior to the commitment of public funds; maintaining a central filing system for documents supporting financial transactions; issuing financial reports to state agencies; compiling and issuing the state's annual Comprehensive Annual Financial Report; and issuing state employee biweekly payroll.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the Division have been allocated to Division activities based on assigned salaries supported.
- Accounting – costs associated with all accounting, pre audit and accounts payable functions and financial reporting have been allocated on the basis of total accounting transactions by department.
- Payroll – costs associated with the preparation and issuance of the biweekly payroll has been allocated on the basis of total FTE's by department with the exception of the State Fair, universities and educational institutions.
- Contract Review – costs associated with the review and approval of professional service contracts have been allocated on the basis of the number of contracts and amendments by department.
- DFA IT Support – costs associated with information technology support for all DFA divisions have been allocated on the basis of FTE's supported by Division.

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:7 341-544 DFA - Financial Control

Description		Amount	General Admin	Accounting	Contract Review	Payroll	IT Support
Personnel Costs							
Salaries	S1	3,264,136	167,432	1,566,151	105,502	802,302	622,749
<i>Salary % Split</i>			<i>5.13%</i>	<i>47.98%</i>	<i>3.23%</i>	<i>24.58%</i>	<i>19.08%</i>
Benefits	P	1,473,517	75,591	706,993	47,595	362,190	281,148
Subtotal - Personnel Costs		<u>4,737,653</u>	<u>243,023</u>	<u>2,273,144</u>	<u>153,097</u>	<u>1,164,492</u>	<u>903,897</u>
Services & Supplies Cost							
Professional Fees	P	736,859	0	538,309	0	44,992	153,558
Transportation	P	45	45	0	0	0	0
Furn/Fixtures	P	126	126	0	0	0	0
Supplies	P	57,947	2,524	0	0	0	55,423
Maintenance	P	79,203	0	0	0	0	79,203
DOIT Services	P	120,134	0	77,850	0	0	42,284
Rental Expense	P	75,710	0	9,528	0	0	66,182
Other Operating	P	140,857	59,118	25,666	0	4,310	51,763
Capital	D	0	0	0	0	0	0
Subtotal - Services & Supplies		<u>1,210,881</u>	<u>61,813</u>	<u>651,353</u>	<u>0</u>	<u>49,302</u>	<u>448,413</u>
Department Cost Total		5,948,534	304,836	2,924,497	153,097	1,213,794	1,352,310
Adjustments to Cost							
Capital	D	0	0	0	0	0	0
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		5,948,534	304,836	2,924,497	153,097	1,213,794	1,352,310
General Admin Distribution			(304,836)	154,170	10,385	78,978	61,303
Grand Total		<u><u>\$5,948,534</u></u>		<u><u>\$3,078,667</u></u>	<u><u>\$163,482</u></u>	<u><u>\$1,292,772</u></u>	<u><u>\$1,413,613</u></u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:7 341-544 DFA - Financial Control

Department	First Incoming	Second Incoming	Accounting	Contract Review	Payroll	IT Support
1 Casita At Don Gaspar	\$18,946	\$0	\$9,582	\$645	\$4,909	\$3,810
Subtotal - Building Depreciation	18,946	0	9,582	645	4,909	3,810
2 DFA Depreciation	59,118	0	29,899	2,014	15,316	11,889
Subtotal - Equipment Depreciation	59,118	0	29,899	2,014	15,316	11,889
4 DFA Secretary	360,417	117,255	241,581	16,274	123,756	96,060
4 Policy & Budget	329	78	206	14	105	82
Subtotal - 341-541 DFA - Policy & Budget	360,746	117,332	241,787	16,288	123,862	96,142
5 Program Support	290,108	113,961	204,357	13,766	104,687	81,258
Subtotal - 341-542 DFA - Program Support	290,108	113,961	204,357	13,766	104,687	81,258
7 Accounting	0	237,727	120,230	8,099	61,591	47,807
7 Contract Review	0	964	488	33	250	194
7 Payroll	0	3,561	1,801	121	922	716
7 IT Support	0	687,487	347,695	23,422	178,116	138,254
Subtotal - 341-544 DFA - Financial Control	0	929,738	470,213	31,675	240,879	186,971
8 Facilities Maintenance	0	37,982	19,209	1,294	9,840	7,638
Subtotal - 350-608 GSD Facilities Maintenance	0	37,982	19,209	1,294	9,840	7,638
9 Purchasing	0	1,626	822	55	421	327
Subtotal - 350-604 GSD Purchasing	0	1,626	822	55	421	327
10 Human Resources	0	6,043	3,056	206	1,566	1,215
10 Adjudication	0	1,609	814	55	417	323
Subtotal - 378 Personnel Board	0	7,652	3,870	261	1,982	1,539
13 Banking/Cash Mgmt	0	206,378	104,375	7,031	53,469	41,503
Subtotal - 394 State Treasurer	0	206,378	104,375	7,031	53,469	41,503
Total Incoming	728,917	1,414,668	1,084,114	73,030	555,366	431,076
C. Total Allocated		\$8,092,120	\$4,162,781	\$236,513	\$1,848,137	\$1,844,689
			51.44%	2.92%	22.84%	22.80%

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	40,812	0.59%	\$20,209	\$0	\$20,209	\$0	\$20,209
5 341-542 DFA - Program Support	19,863	0.29%	9,835	0	9,835	0	9,835
6 341-543 DFA - Comm Dev & Local Gov	27,994	0.40%	13,862	0	13,862	0	13,862
7 341-544 DFA - Financial Control	480,094	6.90%	237,727	0	237,727	0	237,727
8 350-608 GSD Facilities Management	149,404	2.15%	73,980	0	73,980	16,720	90,700
9 350-604 GSD Purchasing	18,188	0.26%	9,006	0	9,006	2,035	11,042
10 378 Personnel Board	8,855	0.13%	4,385	0	4,385	991	5,376
11 369 Commission on Public Records	8,240	0.12%	4,080	0	4,080	922	5,002
12 305 Attorney General CS	31,395	0.45%	15,546	0	15,546	3,513	19,059
13 394 State Treasurer	44,112	0.63%	21,843	0	21,843	4,937	26,779
14 950 Higher Education Department	36,030	0.52%	17,841	0	17,841	4,032	21,873
15 111 Legislative Council Service	13,039	0.19%	6,456	0	6,456	1,459	7,916
16 112 Legislative Finance Committee	4,592	0.07%	2,274	0	2,274	514	2,788
17 114 Senate Chief Clerk	1,871	0.03%	926	0	926	209	1,136
18 115 House Chief Clerk	2,141	0.03%	1,060	0	1,060	240	1,300
19 117 Legislative Education Study Comrr	2,359	0.03%	1,168	0	1,168	264	1,432
20 119 Legislative Building	9,116	0.13%	4,514	0	4,514	1,020	5,534
21 131 Legislature	19,080	0.27%	9,448	0	9,448	2,135	11,583
22 205 Supreme Court Law Library	4,116	0.06%	2,038	0	2,038	461	2,499
23 208 NM Compilation Commission	12,543	0.18%	6,211	0	6,211	1,404	7,615
24 210 Judicial Standards Commission	3,888	0.06%	1,925	0	1,925	435	2,360
25 215 Court of Appeals	8,401	0.12%	4,160	0	4,160	940	5,100
26 216 Supreme Court	4,417	0.06%	2,187	0	2,187	494	2,681
27 218 Administrative Office of the Courts	252,833	3.63%	125,194	0	125,194	28,295	153,489
28 219 Supreme Crt Building Commission	5,445	0.08%	2,696	0	2,696	609	3,306
29 231 Judicial District Court 1st	10,409	0.15%	5,154	0	5,154	1,165	6,319
30 232 Judicial District Court 2nd	21,510	0.31%	10,651	0	10,651	2,407	13,058
31 233 Judicial District Court 3rd	12,981	0.19%	6,428	0	6,428	1,453	7,880
32 234 Judicial District Court 4th	8,157	0.12%	4,039	0	4,039	913	4,952
33 235 Judicial District Court 5th	11,206	0.16%	5,549	0	5,549	1,254	6,803
34 236 Judicial District Court 6th	9,594	0.14%	4,751	0	4,751	1,074	5,824
35 237 Judicial District Court 7th	7,396	0.11%	3,662	0	3,662	828	4,490
36 238 Judicial District Court 8th	16,445	0.24%	8,143	0	8,143	1,840	9,983
37 239 Judicial District Court 9th	16,183	0.23%	8,013	0	8,013	1,811	9,824
38 240 Judicial District Court 10th	2,601	0.04%	1,288	0	1,288	291	1,579
39 241 Judicial District Court 11th	10,940	0.16%	5,417	0	5,417	1,224	6,641
40 242 Judicial District Court 12th	8,380	0.12%	4,149	0	4,149	938	5,087
41 243 Judicial District Court 13th	13,142	0.19%	6,507	0	6,507	1,471	7,978
42 244 Bernalillo County Metropolitan Crt	30,990	0.45%	15,345	0	15,345	3,468	18,813
43 251 Judicial District Attorney 1st	6,699	0.10%	3,317	0	3,317	750	4,067
44 252 Judicial District Attorney 2nd	8,198	0.12%	4,059	0	4,059	917	4,977

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 253 Judicial District Attorney 3rd	5,903	0.08%	\$2,923	\$0	\$2,923	\$661	\$3,584
46 254 Judicial District Attorney 4th	3,161	0.05%	1,565	0	1,565	354	1,919
47 255 Judicial District Attorney 5th	4,917	0.07%	2,435	0	2,435	550	2,985
48 256 Judicial District Attorney 6th	12,665	0.18%	6,271	0	6,271	1,417	7,689
49 257 Judicial District Attorney 7th	6,284	0.09%	3,112	0	3,112	703	3,815
50 258 Judicial District Attorney 8th	4,915	0.07%	2,434	0	2,434	550	2,984
51 259 Judicial District Attorney 9th	18,917	0.27%	9,367	0	9,367	2,117	11,484
52 260 Judicial District Attorney 10th	5,447	0.08%	2,697	0	2,697	610	3,307
53 261 Judicial District Attorney 11th	4,383	0.06%	2,170	0	2,170	491	2,661
54 262 Judicial District Attorney 12th	6,730	0.10%	3,332	0	3,332	753	4,086
55 263 Judicial District Attorney 13th	7,456	0.11%	3,692	0	3,692	834	4,526
56 264 Administrative Office of the DAs	14,345	0.21%	7,103	0	7,103	1,605	8,709
57 265 Judicial District Attorney 11th Div I	10,759	0.15%	5,327	0	5,327	1,204	6,532
59 308 State Auditor	4,331	0.06%	2,145	0	2,145	485	2,629
60 333 Taxation and Revenue	845,171	12.14%	418,501	0	418,501	94,584	513,084
61 337 Investment Council	26,446	0.38%	13,095	0	13,095	2,960	16,055
67 342 Public School Insurance Authority	6,281	0.09%	3,110	0	3,110	703	3,813
68 343 Retiree Healthcare Authority	31,409	0.45%	15,553	0	15,553	3,515	19,068
69 350-598 GSD Program Support	5,937	0.09%	2,940	0	2,940	664	3,604
71 350-605 GSD Printing & Graphics	3,245	0.05%	1,607	0	1,607	363	1,970
72 350-606 GSD Risk Management	720,269	10.35%	356,653	0	356,653	80,606	437,259
73 350-609 GSD Aviation	2,694	0.04%	1,334	0	1,334	301	1,635
74 350-609 GSD Motor Pool	18,873	0.27%	9,345	0	9,345	2,112	11,457
75 350-609 GSD Surplus Property	1,164	0.02%	576	0	576	130	707
76 352 Education Retirement Brd	45,845	0.66%	22,701	0	22,701	5,131	27,831
77 354 Sentencing Commission	1,333	0.02%	660	0	660	149	809
78 355 Public Defender	49,131	0.71%	24,328	0	24,328	5,498	29,826
79 356 Governor	4,005	0.06%	1,983	0	1,983	448	2,431
80 360 Lieutenant Governor	2,619	0.04%	1,297	0	1,297	293	1,590
81 361 DoIT	66,979	0.96%	33,166	0	33,166	7,496	40,661
82 366 Public Employees Retirement Assc	86,366	1.24%	42,766	0	42,766	9,665	52,431
84 370 Secretary of State	15,669	0.23%	7,759	0	7,759	1,754	9,512
86 379 Public Employees Labor Relations	613	0.01%	304	0	304	69	372
88 404 Brd of Examiners - Architects	2,171	0.03%	1,075	0	1,075	243	1,318
89 416 Sports Authority	130	0.00%	64	0	64	15	79
90 417 Border Authority	2,320	0.03%	1,149	0	1,149	260	1,408
91 418 Tourism Department	35,195	0.51%	17,427	0	17,427	3,939	21,366
92 419 Economic Development	11,830	0.17%	5,858	0	5,858	1,324	7,182
93 420 Regulation and Licensing	56,660	0.81%	28,056	0	28,056	6,341	34,397
94 430 Public Regulation Commission	54,109	0.78%	26,793	0	26,793	6,055	32,848
96 446 Brd of Medical Examiners	5,190	0.07%	2,570	0	2,570	581	3,151

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 449 Board of Nursing	6,151	0.09%	\$3,046	\$0	\$3,046	\$688	\$3,734
98 460 NM State Fair	126	0.00%	62	0	62	14	76
99 464 Brd of Licensure - Engineers	6,047	0.09%	2,994	0	2,994	677	3,671
100 465 Gaming Control Brd	8,189	0.12%	4,055	0	4,055	916	4,971
101 469 Racing Commission	6,519	0.09%	3,228	0	3,228	730	3,958
102 479 Brd of Veterinary Medicine	1,497	0.02%	741	0	741	168	909
104 491 Military Base Planning	1,170	0.02%	579	0	579	131	710
105 495 Spaceport Authority	4,049	0.06%	2,005	0	2,005	453	2,458
106 505 Dept of Cultural Affairs	84,655	1.22%	41,918	0	41,918	9,474	51,392
107 508 Livestock Board	23,398	0.34%	11,586	0	11,586	2,618	14,204
108 516 Dept of Game & Fish	95,413	1.37%	47,245	0	47,245	10,678	57,923
109 521 Energy, Minerals & Natural Resour	131,330	1.89%	65,030	0	65,030	14,697	79,728
110 522 Youth Conservation Corp	3,780	0.05%	1,872	0	1,872	423	2,295
111 538 Intertribal Ceremonial Office	390	0.01%	193	0	193	44	237
112 539 Commission on Public Lands	41,195	0.59%	20,398	0	20,398	4,610	25,009
113 550 Office of State Engineer/ISC	39,204	0.56%	19,413	0	19,413	4,387	23,800
115 569 Organic Commodity Commission	1,838	0.03%	910	0	910	206	1,116
116 601 Commission on Women	6,286	0.09%	3,113	0	3,113	703	3,816
117 603 Office of African Amer Affairs	2,336	0.03%	1,157	0	1,157	261	1,418
118 604 Comm for Deaf & Hearing Impairec	5,961	0.09%	2,952	0	2,952	667	3,619
119 605 MLK Commission	1,553	0.02%	769	0	769	174	943
120 606 Commission for the Blind	46,057	0.66%	22,806	0	22,806	5,154	27,960
121 609 Indian Affairs	9,232	0.13%	4,571	0	4,571	1,033	5,605
122 624 Aging & Long Term Svcs	46,715	0.67%	23,132	0	23,132	5,228	28,360
123 630 Human Services	598,334	8.59%	296,275	0	296,275	66,960	363,235
124 631 Workforce Solutions	242,717	3.49%	120,185	0	120,185	27,163	147,348
125 632 Workers Compensation Admin	19,359	0.28%	9,586	0	9,586	2,166	11,752
126 635 Workforce Trng & Develpment	682	0.01%	338	0	338	76	414
127 644 Vocational Rehabilitation	196,230	2.82%	97,167	0	97,167	21,960	119,127
128 645 Disability Commission	3,272	0.05%	1,620	0	1,620	366	1,986
129 647 Developmental Disabilities Comm	12,050	0.17%	5,967	0	5,967	1,349	7,315
130 662 Miners' Hospital	41,168	0.59%	20,385	0	20,385	4,607	24,992
131 665 Dept of Health	472,702	6.79%	234,066	0	234,066	52,901	286,967
132 667 Dept of Environment	88,012	1.26%	43,581	0	43,581	9,850	53,430
133 668 Natural Resources Trustee	4,137	0.06%	2,049	0	2,049	463	2,511
134 669 Health Policy Commission	775	0.01%	384	0	384	87	470
135 670 Veterans Services	16,355	0.23%	8,098	0	8,098	1,830	9,929
136 690 Children, Youth & Families	272,447	3.91%	134,907	0	134,907	30,490	165,396
137 705 Dept of Military Affairs	32,288	0.46%	15,988	0	15,988	3,613	19,601
138 760 Parole Brd	3,342	0.05%	1,655	0	1,655	374	2,029
139 765 Juvenile Parole Brd	612	0.01%	303	0	303	68	372

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 770 Dept of Corrections	161,901	2.33%	\$80,168	\$0	\$80,168	\$18,118	\$98,286
141 780 Crime Victims Reparations	18,886	0.27%	9,352	0	9,352	2,114	11,465
142 790 Dept of Public Safety	149,082	2.14%	73,820	0	73,820	16,684	90,504
143 795 Homeland Security & Emergency M	22,134	0.32%	10,960	0	10,960	2,477	13,437
144 805 Dept of Transportation	263,471	3.78%	130,462	0	130,462	29,485	159,947
145 924 Public Education Department	139,583	2.00%	69,117	0	69,117	15,621	84,738
148 940 Public School Facilities Authority	13,773	0.20%	6,820	0	6,820	1,541	8,361
Subtotal	6,961,929	100.00%	3,447,315	0	3,447,315	715,465	4,162,781
Direct Bills					0		0
Total					\$3,447,315		\$4,162,781

Basis Units: Accounting Transactions

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Contract Review Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	13	0.48%	\$895	\$0	\$895	\$0	\$895
5 341-542 DFA - Program Support	3	0.11%	207	0	207	0	207
6 341-543 DFA - Comm Dev & Local Gov	42	1.54%	2,892	0	2,892	0	2,892
7 341-544 DFA - Financial Control	14	0.51%	964	0	964	0	964
10 378 Personnel Board	13	0.48%	895	0	895	235	1,130
11 369 Commission on Public Records	4	0.15%	275	0	275	72	348
12 305 Attorney General CS	33	1.21%	2,272	0	2,272	597	2,869
13 394 State Treasurer	12	0.44%	826	0	826	217	1,043
14 950 Higher Education Department	3	0.11%	207	0	207	54	261
59 308 State Auditor	3	0.11%	207	0	207	54	261
60 333 Taxation and Revenue	55	2.01%	3,787	0	3,787	995	4,782
61 337 Investment Council	4	0.15%	275	0	275	72	348
62 340 Administrative Hearings Office	2	0.07%	138	0	138	36	174
68 343 Retiree Healthcare Authority	15	0.55%	1,033	0	1,033	271	1,304
69 350-598 GSD Program Support	215	7.86%	14,804	0	14,804	3,891	18,695
76 352 Education Retirement Brd	40	1.46%	2,754	0	2,754	724	3,478
77 354 Sentencing Commission	2	0.07%	138	0	138	36	174
79 356 Governor	6	0.22%	413	0	413	109	522
80 360 Lieutenant Governor	2	0.07%	138	0	138	36	174
81 361 DoIT	54	1.97%	3,718	0	3,718	977	4,695
82 366 Public Employees Retirement Assc	52	1.90%	3,580	0	3,580	941	4,522
84 370 Secretary of State	16	0.59%	1,102	0	1,102	290	1,391
86 379 Public Employees Labor Relations	2	0.07%	138	0	138	36	174
88 404 Brd of Examiners - Architects	2	0.07%	138	0	138	36	174
90 417 Border Authority	9	0.33%	620	0	620	163	783
91 418 Tourism Department	12	0.44%	826	0	826	217	1,043
92 419 Economic Development	57	2.08%	3,925	0	3,925	1,032	4,956
93 420 Regulation and Licensing	22	0.80%	1,515	0	1,515	398	1,913
94 430 Public Regulation Commission	15	0.55%	1,033	0	1,033	271	1,304
95 440 Superintendent of Insurance	75	2.74%	5,164	0	5,164	1,357	6,521
96 446 Brd of Medical Examiners	19	0.69%	1,308	0	1,308	344	1,652
97 449 Board of Nursing	3	0.11%	207	0	207	54	261
99 464 Brd of Licensure - Engineers	6	0.22%	413	0	413	109	522
100 465 Gaming Control Brd	5	0.18%	344	0	344	90	435
101 469 Racing Commission	20	0.73%	1,377	0	1,377	362	1,739
102 479 Brd of Veterinary Medicine	6	0.22%	413	0	413	109	522
104 491 Military Base Planning	6	0.22%	413	0	413	109	522
105 495 Spaceport Authority	12	0.44%	826	0	826	217	1,043
106 505 Dept of Cultural Affairs	30	1.10%	2,066	0	2,066	543	2,609
107 508 Livestock Board	2	0.07%	138	0	138	36	174
108 516 Dept of Game & Fish	94	3.44%	6,472	0	6,472	1,701	8,174

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Contract Review Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 521 Energy, Minerals & Natural Resour	38	1.39%	\$2,616	\$0	\$2,616	\$688	\$3,304
111 538 Intertribal Ceremonial Office	2	0.07%	138	0	138	36	174
112 539 Commission on Public Lands	32	1.17%	2,203	0	2,203	579	2,782
113 550 Office of State Engineer/ISC	52	1.90%	3,580	0	3,580	941	4,522
117 603 Office of African Amer Affairs	5	0.18%	344	0	344	90	435
118 604 Comm for Deaf & Hearing Impairec	3	0.11%	207	0	207	54	261
119 605 MLK Commission	1	0.04%	69	0	69	18	87
120 606 Commission for the Blind	10	0.37%	689	0	689	181	870
121 609 Indian Affairs	21	0.77%	1,446	0	1,446	380	1,826
122 624 Aging & Long Term Svcs	48	1.76%	3,305	0	3,305	869	4,174
123 630 Human Services	85	3.11%	5,853	0	5,853	1,538	7,391
124 631 Workforce Solutions	24	0.88%	1,652	0	1,652	434	2,087
125 632 Workers Compensation Admin	11	0.40%	757	0	757	199	956
127 644 Vocational Rehabilitation	32	1.17%	2,203	0	2,203	579	2,782
128 645 Disability Commission	2	0.07%	138	0	138	36	174
129 647 Developmental Disabilities Comm	126	4.61%	8,676	0	8,676	2,280	10,956
130 662 Miners' Hospital	33	1.21%	2,272	0	2,272	597	2,869
131 665 Dept of Health	520	19.01%	35,804	0	35,804	9,411	45,215
132 667 Dept of Environment	78	2.85%	5,371	0	5,371	1,412	6,782
133 668 Natural Resources Trustee	9	0.33%	620	0	620	163	783
135 670 Veterans Services	11	0.40%	757	0	757	199	956
136 690 Children, Youth & Families	274	10.02%	18,866	0	18,866	4,959	23,825
137 705 Dept of Military Affairs	22	0.80%	1,515	0	1,515	398	1,913
138 760 Parole Brd	2	0.07%	138	0	138	36	174
139 765 Juvenile Parole Brd	2	0.07%	138	0	138	36	174
140 770 Dept of Corrections	66	2.41%	4,544	0	4,544	1,195	5,739
141 780 Crime Victims Reparations	8	0.29%	551	0	551	145	696
142 790 Dept of Public Safety	54	1.97%	3,718	0	3,718	977	4,695
143 795 Homeland Security & Emergency M	9	0.33%	620	0	620	163	783
145 924 Public Education Department	126	4.61%	8,676	0	8,676	2,280	10,956
148 940 Public School Facilities Authority	9	0.33%	620	0	620	163	783
149 949 Education Trust Board	20	0.73%	1,377	0	1,377	362	1,739
Subtotal	2,735	100.00%	188,316	0	188,316	48,197	236,513
Direct Bills					0		0
Total					\$188,316		\$236,513
Basis Units: Contracts and Amendments							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26.00	0.12%	\$1,780	\$0	\$1,780	\$0	\$1,780
5 341-542 DFA - Program Support	7.00	0.03%	479	0	479	0	479
6 341-543 DFA - Comm Dev & Local Gov	33.00	0.15%	2,260	0	2,260	0	2,260
7 341-544 DFA - Financial Control	52.00	0.24%	3,561	0	3,561	0	3,561
8 350-608 GSD Facilities Management	110.00	0.51%	7,532	0	7,532	1,873	9,405
9 350-604 GSD Purchasing	23.00	0.11%	1,575	0	1,575	392	1,967
10 378 Personnel Board	34.00	0.16%	2,328	0	2,328	579	2,907
11 369 Commission on Public Records	28.00	0.13%	1,917	0	1,917	477	2,394
12 305 Attorney General CS	190.00	0.88%	13,010	0	13,010	3,236	16,246
13 394 State Treasurer	29.00	0.13%	1,986	0	1,986	494	2,480
14 950 Higher Education Department	40.00	0.18%	2,739	0	2,739	681	3,420
15 111 Legislative Council Service	48.00	0.22%	3,287	0	3,287	818	4,104
16 112 Legislative Finance Committee	38.00	0.18%	2,602	0	2,602	647	3,249
17 114 Senate Chief Clerk	9.00	0.04%	616	0	616	153	770
18 115 House Chief Clerk	9.00	0.04%	616	0	616	153	770
19 117 Legislative Education Study Comrr	10.00	0.05%	685	0	685	170	855
20 119 Legislative Building	50.00	0.23%	3,424	0	3,424	852	4,275
22 205 Supreme Court Law Library	6.00	0.03%	411	0	411	102	513
23 208 NM Compilation Commission	5.00	0.02%	342	0	342	85	428
24 210 Judicial Standards Commission	7.00	0.03%	479	0	479	119	599
25 215 Court of Appeals	57.00	0.26%	3,903	0	3,903	971	4,874
26 216 Supreme Court	31.00	0.14%	2,123	0	2,123	528	2,651
27 218 Administrative Office of the Courts	412.50	1.91%	28,245	0	28,245	7,025	35,270
28 219 Supreme Crt Building Commission	15.00	0.07%	1,027	0	1,027	255	1,283
29 231 Judicial District Court 1st	88.75	0.41%	6,077	0	6,077	1,512	7,588
30 232 Judicial District Court 2nd	339.50	1.57%	23,247	0	23,247	5,782	29,029
31 233 Judicial District Court 3rd	88.50	0.41%	6,060	0	6,060	1,507	7,567
32 234 Judicial District Court 4th	29.50	0.14%	2,020	0	2,020	502	2,522
33 235 Judicial District Court 5th	80.00	0.37%	5,478	0	5,478	1,363	6,840
34 236 Judicial District Court 6th	35.50	0.16%	2,431	0	2,431	605	3,035
35 237 Judicial District Court 7th	30.00	0.14%	2,054	0	2,054	511	2,565
36 238 Judicial District Court 8th	34.00	0.16%	2,328	0	2,328	579	2,907
37 239 Judicial District Court 9th	48.50	0.22%	3,321	0	3,321	826	4,147
38 240 Judicial District Court 10th	9.50	0.04%	650	0	650	162	812
39 241 Judicial District Court 11th	75.00	0.35%	5,135	0	5,135	1,277	6,413
40 242 Judicial District Court 12th	42.00	0.19%	2,876	0	2,876	715	3,591
41 243 Judicial District Court 13th	84.00	0.39%	5,752	0	5,752	1,431	7,182
42 244 Bernalillo County Metropolitan Crt	289.25	1.34%	19,806	0	19,806	4,926	24,732
43 251 Judicial District Attorney 1st	80.00	0.37%	5,478	0	5,478	1,363	6,840
44 252 Judicial District Attorney 2nd	255.50	1.18%	17,495	0	17,495	4,352	21,846
45 253 Judicial District Attorney 3rd	64.00	0.30%	4,382	0	4,382	1,090	5,472

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	36.00	0.17%	\$2,465	\$0	\$2,465	\$613	\$3,078
47 255 Judicial District Attorney 5th	71.00	0.33%	4,862	0	4,862	1,209	6,071
48 256 Judicial District Attorney 6th	36.00	0.17%	2,465	0	2,465	613	3,078
49 257 Judicial District Attorney 7th	30.00	0.14%	2,054	0	2,054	511	2,565
50 258 Judicial District Attorney 8th	31.00	0.14%	2,123	0	2,123	528	2,651
51 259 Judicial District Attorney 9th	37.00	0.17%	2,533	0	2,533	630	3,164
52 260 Judicial District Attorney 10th	13.00	0.06%	890	0	890	221	1,112
53 261 Judicial District Attorney 11th	59.00	0.27%	4,040	0	4,040	1,005	5,045
54 262 Judicial District Attorney 12th	42.50	0.20%	2,910	0	2,910	724	3,634
55 263 Judicial District Attorney 13th	66.00	0.31%	4,519	0	4,519	1,124	5,643
56 264 Administrative Office of the DAS	12.00	0.06%	822	0	822	204	1,026
57 265 Judicial District Attorney 11th Div I	32.00	0.15%	2,191	0	2,191	545	2,736
59 308 State Auditor	28.00	0.13%	1,917	0	1,917	477	2,394
60 333 Taxation and Revenue	805.66	3.72%	55,166	0	55,166	13,721	68,887
61 337 Investment Council	24.00	0.11%	1,643	0	1,643	409	2,052
62 340 Administrative Hearings Office	15.00	0.07%	1,027	0	1,027	255	1,283
67 342 Public School Insurance Authority	10.00	0.05%	685	0	685	170	855
68 343 Retiree Healthcare Authority	24.00	0.11%	1,643	0	1,643	409	2,052
69 350-598 GSD Program Support	30.00	0.14%	2,054	0	2,054	511	2,565
71 350-605 GSD Printing & Graphics	7.00	0.03%	479	0	479	119	599
72 350-606 GSD Risk Management	39.00	0.18%	2,670	0	2,670	664	3,335
73 350-609 GSD Aviation	3.00	0.01%	205	0	205	51	257
74 350-609 GSD Motor Pool	19.00	0.09%	1,301	0	1,301	324	1,625
75 350-609 GSD Surplus Property	7.00	0.03%	479	0	479	119	599
76 352 Education Retirement Brd	65.00	0.30%	4,451	0	4,451	1,107	5,558
78 355 Public Defender	385.00	1.78%	26,362	0	26,362	6,557	32,919
79 356 Governor	23.00	0.11%	1,575	0	1,575	392	1,967
80 360 Lieutenant Governor	4.00	0.02%	274	0	274	68	342
81 361 DoIT	140.00	0.65%	9,586	0	9,586	2,384	11,971
82 366 Public Employees Retirement Assc	78.00	0.36%	5,341	0	5,341	1,328	6,669
84 370 Secretary of State	45.00	0.21%	3,081	0	3,081	766	3,848
86 379 Public Employees Labor Relations	2.00	0.01%	137	0	137	34	171
88 404 Brd of Examiners - Architects	4.00	0.02%	274	0	274	68	342
90 417 Border Authority	4.00	0.02%	274	0	274	68	342
91 418 Tourism Department	42.00	0.19%	2,876	0	2,876	715	3,591
92 419 Economic Development	39.00	0.18%	2,670	0	2,670	664	3,335
93 420 Regulation and Licensing	241.40	1.12%	16,529	0	16,529	4,111	20,641
94 430 Public Regulation Commission	122.00	0.56%	8,354	0	8,354	2,078	10,432
95 440 Superintendent of Insurance	83.00	0.38%	5,683	0	5,683	1,414	7,097
96 446 Brd of Medical Examiners	13.00	0.06%	890	0	890	221	1,112
97 449 Board of Nursing	22.50	0.10%	1,541	0	1,541	383	1,924

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 460 NM State Fair	28.00	0.13%	\$1,917	\$0	\$1,917	\$477	\$2,394
99 464 Brd of Licensure - Engineers	7.00	0.03%	479	0	479	119	599
100 465 Gaming Control Brd	42.00	0.19%	2,876	0	2,876	715	3,591
101 469 Racing Commission	18.90	0.09%	1,294	0	1,294	322	1,616
102 479 Brd of Veterinary Medicine	3.00	0.01%	205	0	205	51	257
105 495 Spaceport Authority	16.00	0.07%	1,096	0	1,096	273	1,368
106 505 Dept of Cultural Affairs	397.50	1.84%	27,218	0	27,218	6,770	33,988
107 508 Livestock Board	68.00	0.31%	4,656	0	4,656	1,158	5,814
108 516 Dept of Game & Fish	275.75	1.27%	18,881	0	18,881	4,696	23,578
109 521 Energy, Minerals & Natural Resour	706.58	3.27%	48,382	0	48,382	12,034	60,416
110 522 Youth Conservation Corp	2.00	0.01%	137	0	137	34	171
112 539 Commission on Public Lands	134.50	0.62%	9,210	0	9,210	2,291	11,500
113 550 Office of State Engineer/ISC	253.00	1.17%	17,324	0	17,324	4,309	21,633
117 603 Office of African Amer Affairs	7.00	0.03%	479	0	479	119	599
118 604 Comm for Deaf & Hearing Impairec	13.00	0.06%	890	0	890	221	1,112
119 605 MLK Commission	2.00	0.01%	137	0	137	34	171
120 606 Commission for the Blind	77.50	0.36%	5,307	0	5,307	1,320	6,627
121 609 Indian Affairs	10.00	0.05%	685	0	685	170	855
122 624 Aging & Long Term Svcs	221.50	1.02%	15,167	0	15,167	3,772	18,939
123 630 Human Services	1,668.50	7.71%	114,247	0	114,247	28,417	142,664
124 631 Workforce Solutions	424.00	1.96%	29,032	0	29,032	7,221	36,254
125 632 Workers Compensation Admin	110.00	0.51%	7,532	0	7,532	1,873	9,405
127 644 Vocational Rehabilitation	230.00	1.06%	15,749	0	15,749	3,917	19,666
128 645 Disability Commission	13.00	0.06%	890	0	890	221	1,112
129 647 Developmental Disabilities Comm	19.00	0.09%	1,301	0	1,301	324	1,625
130 662 Miners' Hospital	229.00	1.06%	15,680	0	15,680	3,900	19,580
131 665 Dept of Health	2,754.50	12.73%	188,608	0	188,608	46,913	235,521
132 667 Dept of Environment	525.00	2.43%	35,948	0	35,948	8,941	44,890
133 668 Natural Resources Trustee	3.00	0.01%	205	0	205	51	257
135 670 Veterans Services	211.00	0.98%	14,448	0	14,448	3,594	18,041
136 690 Children, Youth & Families	1,929.50	8.92%	132,118	0	132,118	32,862	164,980
137 705 Dept of Military Affairs	127.00	0.59%	8,696	0	8,696	2,163	10,859
138 760 Parole Brd	6.00	0.03%	411	0	411	102	513
140 770 Dept of Corrections	1,901.00	8.79%	130,167	0	130,167	32,377	162,543
141 780 Crime Victims Reparations	23.00	0.11%	1,575	0	1,575	392	1,967
142 790 Dept of Public Safety	1,059.00	4.89%	72,513	0	72,513	18,036	90,549
143 795 Homeland Security & Emergency M	52.00	0.24%	3,561	0	3,561	886	4,446
144 805 Dept of Transportation	2,055.80	9.50%	140,766	0	140,766	35,013	175,779
145 924 Public Education Department	231.00	1.07%	15,817	0	15,817	3,934	19,751
148 940 Public School Facilities Authority	45.50	0.21%	3,116	0	3,116	775	3,890
149 949 Education Trust Board	2.00	0.01%	137	0	137	34	171

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	3.00	0.01%	\$205	\$0	\$205	\$51	\$257
Subtotal	21,638.09	100.00%	1,481,621	0	1,481,621	366,516	1,848,137
Direct Bills					0		0
Total					\$1,481,621		\$1,848,137
Basis Units: Total FTEs							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

IT Support Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26.00	22.03%	\$343,743	\$0	\$343,743	\$0	\$343,743
5 341-542 DFA - Program Support	7.00	5.93%	92,546	0	92,546	0	92,546
6 341-543 DFA - Comm Dev & Local Gov	33.00	27.96%	436,290	0	436,290	0	436,290
7 341-544 DFA - Financial Control	52.00	44.06%	687,487	0	687,487	0	687,487
169 999 Other	0.01	0.01%	132	0	132	284,491	284,623
Subtotal	118.01	100.00%	1,560,198	0	1,560,198	284,491	1,844,689
Direct Bills					0		0
Total					\$1,560,198		\$1,844,689

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Contract Review	Payroll	IT Support	Total
4 341-541 DFA - Policy & Budget	\$20,209	\$895	\$1,780	\$343,743	\$366,628
5 341-542 DFA - Program Support	9,835	207	479	92,546	103,068
6 341-543 DFA - Comm Dev & Local Gov	13,862	2,892	2,260	436,290	455,303
7 341-544 DFA - Financial Control	237,727	964	3,561	687,487	929,738
8 350-608 GSD Facilities Management	90,700	0	9,405	0	100,105
9 350-604 GSD Purchasing	11,042	0	1,967	0	13,008
10 378 Personnel Board	5,376	1,130	2,907	0	9,413
11 369 Commission on Public Records	5,002	348	2,394	0	7,744
12 305 Attorney General CS	19,059	2,869	16,246	0	38,174
13 394 State Treasurer	26,779	1,043	2,480	0	30,302
14 950 Higher Education Department	21,873	261	3,420	0	25,554
15 111 Legislative Council Service	7,916	0	4,104	0	12,020
16 112 Legislative Finance Committee	2,788	0	3,249	0	6,037
17 114 Senate Chief Clerk	1,136	0	770	0	1,905
18 115 House Chief Clerk	1,300	0	770	0	2,069
19 117 Legislative Education Study Comrr	1,432	0	855	0	2,287
20 119 Legislative Building	5,534	0	4,275	0	9,809
21 131 Legislature	11,583	0	0	0	11,583
22 205 Supreme Court Law Library	2,499	0	513	0	3,012
23 208 NM Compilation Commission	7,615	0	428	0	8,042
24 210 Judicial Standards Commission	2,360	0	599	0	2,959
25 215 Court of Appeals	5,100	0	4,874	0	9,974
26 216 Supreme Court	2,681	0	2,651	0	5,332
27 218 Administrative Office of the Courts	153,489	0	35,270	0	188,760
28 219 Supreme Crt Building Commission	3,306	0	1,283	0	4,588
29 231 Judicial District Court 1st	6,319	0	7,588	0	13,908
30 232 Judicial District Court 2nd	13,058	0	29,029	0	42,087
31 233 Judicial District Court 3rd	7,880	0	7,567	0	15,448
32 234 Judicial District Court 4th	4,952	0	2,522	0	7,474
33 235 Judicial District Court 5th	6,803	0	6,840	0	13,643
34 236 Judicial District Court 6th	5,824	0	3,035	0	8,860
35 237 Judicial District Court 7th	4,490	0	2,565	0	7,055
36 238 Judicial District Court 8th	9,983	0	2,907	0	12,891
37 239 Judicial District Court 9th	9,824	0	4,147	0	13,971
38 240 Judicial District Court 10th	1,579	0	812	0	2,391
39 241 Judicial District Court 11th	6,641	0	6,413	0	13,054
40 242 Judicial District Court 12th	5,087	0	3,591	0	8,678
41 243 Judicial District Court 13th	7,978	0	7,182	0	15,161
42 244 Bernalillo County Metropolitan Crt	18,813	0	24,732	0	43,545
43 251 Judicial District Attorney 1st	4,067	0	6,840	0	10,907
44 252 Judicial District Attorney 2nd	4,977	0	21,846	0	26,823

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Contract Review	Payroll	IT Support	Total
45 253 Judicial District Attorney 3rd	\$3,584	\$0	\$5,472	\$0	\$9,056
46 254 Judicial District Attorney 4th	1,919	0	3,078	0	4,997
47 255 Judicial District Attorney 5th	2,985	0	6,071	0	9,056
48 256 Judicial District Attorney 6th	7,689	0	3,078	0	10,767
49 257 Judicial District Attorney 7th	3,815	0	2,565	0	6,380
50 258 Judicial District Attorney 8th	2,984	0	2,651	0	5,634
51 259 Judicial District Attorney 9th	11,484	0	3,164	0	14,648
52 260 Judicial District Attorney 10th	3,307	0	1,112	0	4,418
53 261 Judicial District Attorney 11th	2,661	0	5,045	0	7,706
54 262 Judicial District Attorney 12th	4,086	0	3,634	0	7,720
55 263 Judicial District Attorney 13th	4,526	0	5,643	0	10,170
56 264 Administrative Office of the DAs	8,709	0	1,026	0	9,735
57 265 Judicial District Attorney 11th Div I	6,532	0	2,736	0	9,268
59 308 State Auditor	2,629	261	2,394	0	5,284
60 333 Taxation and Revenue	513,084	4,782	68,887	0	586,754
61 337 Investment Council	16,055	348	2,052	0	18,455
62 340 Administrative Hearings Office	0	174	1,283	0	1,456
67 342 Public School Insurance Authority	3,813	0	855	0	4,668
68 343 Retiree Healthcare Authority	19,068	1,304	2,052	0	22,424
69 350-598 GSD Program Support	3,604	18,695	2,565	0	24,864
71 350-605 GSD Printing & Graphics	1,970	0	599	0	2,568
72 350-606 GSD Risk Management	437,259	0	3,335	0	440,594
73 350-609 GSD Aviation	1,635	0	257	0	1,892
74 350-609 GSD Motor Pool	11,457	0	1,625	0	13,082
75 350-609 GSD Surplus Property	707	0	599	0	1,305
76 352 Education Retirement Brd	27,831	3,478	5,558	0	36,867
77 354 Sentencing Commission	809	174	0	0	983
78 355 Public Defender	29,826	0	32,919	0	62,745
79 356 Governor	2,431	522	1,967	0	4,920
80 360 Lieutenant Governor	1,590	174	342	0	2,106
81 361 DoIT	40,661	4,695	11,971	0	57,327
82 366 Public Employees Retirement Assc	52,431	4,522	6,669	0	63,622
84 370 Secretary of State	9,512	1,391	3,848	0	14,751
86 379 Public Employees Labor Relations	372	174	171	0	717
88 404 Brd of Examiners - Architects	1,318	174	342	0	1,834
89 416 Sports Authority	79	0	0	0	79
90 417 Border Authority	1,408	783	342	0	2,533
91 418 Tourism Department	21,366	1,043	3,591	0	26,001
92 419 Economic Development	7,182	4,956	3,335	0	15,473
93 420 Regulation and Licensing	34,397	1,913	20,641	0	56,951
94 430 Public Regulation Commission	32,848	1,304	10,432	0	44,584

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Contract Review	Payroll	IT Support	Total
95 440 Superintendent of Insurance	\$0	\$6,521	\$7,097	\$0	\$13,618
96 446 Brd of Medical Examiners	3,151	1,652	1,112	0	5,914
97 449 Board of Nursing	3,734	261	1,924	0	5,919
98 460 NM State Fair	76	0	2,394	0	2,471
99 464 Brd of Licensure - Engineers	3,671	522	599	0	4,791
100 465 Gaming Control Brd	4,971	435	3,591	0	8,997
101 469 Racing Commission	3,958	1,739	1,616	0	7,313
102 479 Brd of Veterinary Medicine	909	522	257	0	1,687
104 491 Military Base Planning	710	522	0	0	1,232
105 495 Spaceport Authority	2,458	1,043	1,368	0	4,870
106 505 Dept of Cultural Affairs	51,392	2,609	33,988	0	87,989
107 508 Livestock Board	14,204	174	5,814	0	20,193
108 516 Dept of Game & Fish	57,923	8,174	23,578	0	89,674
109 521 Energy, Minerals & Natural Resour	79,728	3,304	60,416	0	143,447
110 522 Youth Conservation Corp	2,295	0	171	0	2,466
111 538 Intertribal Ceremonial Office	237	174	0	0	411
112 539 Commission on Public Lands	25,009	2,782	11,500	0	39,291
113 550 Office of State Engineer/ISC	23,800	4,522	21,633	0	49,954
115 569 Organic Commodity Commission	1,116	0	0	0	1,116
116 601 Commission on Women	3,816	0	0	0	3,816
117 603 Office of African Amer Affairs	1,418	435	599	0	2,451
118 604 Comm for Deaf & Hearing Impaired	3,619	261	1,112	0	4,991
119 605 MLK Commission	943	87	171	0	1,201
120 606 Commission for the Blind	27,960	870	6,627	0	35,456
121 609 Indian Affairs	5,605	1,826	855	0	8,286
122 624 Aging & Long Term Svcs	28,360	4,174	18,939	0	51,473
123 630 Human Services	363,235	7,391	142,664	0	513,290
124 631 Workforce Solutions	147,348	2,087	36,254	0	185,689
125 632 Workers Compensation Admin	11,752	956	9,405	0	22,114
126 635 Workforce Trng & Development	414	0	0	0	414
127 644 Vocational Rehabilitation	119,127	2,782	19,666	0	141,575
128 645 Disability Commission	1,986	174	1,112	0	3,272
129 647 Developmental Disabilities Comm	7,315	10,956	1,625	0	19,896
130 662 Miners' Hospital	24,992	2,869	19,580	0	47,442
131 665 Dept of Health	286,967	45,215	235,521	0	567,703
132 667 Dept of Environment	53,430	6,782	44,890	0	105,102
133 668 Natural Resources Trustee	2,511	783	257	0	3,551
134 669 Health Policy Commission	470	0	0	0	470
135 670 Veterans Services	9,929	956	18,041	0	28,927
136 690 Children, Youth & Families	165,396	23,825	164,980	0	354,202
137 705 Dept of Military Affairs	19,601	1,913	10,859	0	32,373

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Contract Review	Payroll	IT Support	Total
138 760 Parole Brd	\$2,029	\$174	\$513	\$0	\$2,716
139 765 Juvenile Parole Brd	372	174	0	0	545
140 770 Dept of Corrections	98,286	5,739	162,543	0	266,569
141 780 Crime Victims Reparations	11,465	696	1,967	0	14,127
142 790 Dept of Public Safety	90,504	4,695	90,549	0	185,749
143 795 Homeland Security & Emergency M	13,437	783	4,446	0	18,666
144 805 Dept of Transportation	159,947	0	175,779	0	335,727
145 924 Public Education Department	84,738	10,956	19,751	0	115,445
148 940 Public School Facilities Authority	8,361	783	3,890	0	13,034
149 949 Education Trust Board	0	1,739	171	0	1,910
169 999 Other	0	0	257	284,623	284,879
Total	\$4,162,781	\$236,513	\$1,848,137	\$1,844,689	\$8,092,120

FY 2020 STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES DEPARTMENT

FACILITIES MANAGEMENT DIVISION

NATURE AND EXTENT OF SERVICES

The General Services Department (GSD) provides consolidated business functions and services to state and local government agencies. The Facilities Management Division of GSD maintains, cleans and operates buildings, improvements and grounds under the control of the department. The Division implements energy and water conservation measures and pays the utility costs for the buildings under its purview. The Division is also responsible for space management and the assignment of use or occupancy of state-owned buildings as well as the management of leased space.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the Division have been allocated to Division activities based on assigned salaries supported.
- Facilities Maintenance – costs associated with all operation, maintenance, and custodial services have been allocated on the basis of square footage occupied by department.
- Lease Management – costs associated with the review, approval and management of lease agreements have been allocated on the basis of the number of leases by department.

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:8 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management
Personnel Costs					
Salaries	S1	3,835,174	404,065	3,130,123	300,986
<i>Salary % Split</i>			<i>10.54%</i>	<i>81.62%</i>	<i>7.85%</i>
Benefits	P	2,065,169	162,048	1,754,893	148,228
Subtotal - Personnel Costs		<u>5,900,343</u>	<u>566,113</u>	<u>4,885,016</u>	<u>449,214</u>
Services & Supplies Cost					
Professional Fees	P	497,193	36,592	443,517	17,084
Travel	P	915	0	582	333
Brd & Comm	P	0	0	0	0
Transportation	P	70,207	13,000	56,006	1,201
Furniture/Fixtures	P	3,486	169	3,317	0
Bld/Structure	P	418,804	0	418,804	0
Supplies	P	53,742	38,266	15,386	90
Maintenance	P	843,596	0	840,111	3,485
Telecomm	P	0	0	0	0
DOIT Services	P	262,930	212,110	50,820	0
Rental Expense	P	18,140	17,374	766	0
Utilities	P	2,871,901	0	2,871,901	0
Other Operating	P	1,216,190	3,675	1,211,693	822
Capital	D	152,638	0	0	0
Subtotal - Services & Supplies		<u>6,409,742</u>	<u>321,186</u>	<u>5,912,903</u>	<u>23,015</u>
Department Cost Total		12,310,085	887,299	10,797,919	472,229
Adjustments to Cost					
Capital	D	(152,638)	0	0	0
Subtotal - Adjustments		<u>(152,638)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		12,157,447	887,299	10,797,919	472,229
General Admin Distribution			(887,299)	850,120	37,179
Grand Total		<u><u>\$12,157,447</u></u>		<u><u>\$11,648,039</u></u>	<u><u>\$509,408</u></u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:8 350-608 GSD Facilities Management

Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management
1 Lamy Bld	\$1,935	\$0	\$1,854	\$81
1 Lew Wallace Bld	2,902	0	2,780	122
1 128 S Capitol	420	0	402	18
1 Villagra	26,903	0	25,775	1,127
1 John F Simms	178,082	0	170,620	7,462
1 Joseph Montoya	84,067	0	80,544	3,522
1 Manuel Lujan	36,931	0	35,383	1,547
1 Wendell Chino	38,955	0	37,323	1,632
1 Toney Anaya	186,055	0	178,259	7,796
1 2542 Cerrillos	58,820	0	56,356	2,465
1 Tiwa	1,987	0	1,904	83
1 Super Block Grounds	85,662	0	82,073	3,589
1 Murray Morgan	98	0	94	4
1 CSB Grounds	12,928	0	12,386	542
1 Bataan Memorial	105,078	0	100,675	4,403
Subtotal - Building Depreciation	820,823	0	786,430	34,393
3 GOB 2003 B	0	0	0	0
3 GOB 2009	97,657	0	93,565	4,092
3 STB 2005 B1	0	0	0	0
3 STB 2006 A	614	0	588	26
3 STB 2007 A	25,463	0	24,396	1,067
3 STB 2008 A1	352,039	0	337,289	14,751
3 STB 2009 A	426,991	0	409,100	17,891
3 STB 2010 A	49,757	0	47,672	2,085
3 STB 2010 D	0	0	0	0
3 STB 2012 A	552,406	0	529,260	23,146
3 STB 2011 A1	566,223	0	542,498	23,725
3 STB 2013A	1,100,463	0	1,054,353	46,110
3 STB 2014A	63,186	0	60,539	2,648
3 STB 2015A	652,824	0	625,470	27,354
3 STB 2016A	406,240	0	389,219	17,022
3 STB 2016D	22,367	0	21,430	937
Subtotal - Interest Expense	4,316,232	0	4,135,378	180,854
4 Policy & Budget	730	172	864	38

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:8 350-608 GSD Facilities Management

Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management
Subtotal - 341-541 DFA - Policy & Budg	\$730	\$172	\$864	\$38
7 Accounting	73,980	16,720	86,899	3,800
7 Payroll	7,532	1,873	9,011	394
Subtotal - 341-544 DFA - Financial Cor	81,512	18,593	95,911	4,194
8 Facilities Maintenance	0	609,815	584,263	25,552
Subtotal - 350-608 GSD Facilities Man	0	609,815	584,263	25,552
9 Purchasing	0	317	304	13
Subtotal - 350-604 GSD Purchasing	0	317	304	13
10 Human Resources	0	12,784	12,248	536
10 Adjudication	0	3,306	3,167	139
10 Labor Relations	0	4,983	4,774	209
Subtotal - 378 Personnel Board	0	21,073	20,190	883
13 Banking/Cash Mgmt	0	8,815	8,446	369
Subtotal - 394 State Treasurer	0	8,815	8,446	369
Total Incoming	5,219,297	658,785	5,631,786	246,297
C. Total Allocated		\$18,035,530	\$17,279,825	\$755,704
			95.81%	4.19%

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Facilities Maintenance Allocations

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	4,696.84	0.07%	\$11,769	\$0	\$11,769	\$0	\$11,769
5 341-542 DFA - Program Support	1,792.40	0.03%	4,491	0	4,491	0	4,491
6 341-543 DFA - Comm Dev & Local Gov	10,629.26	0.16%	26,635	0	26,635	0	26,635
7 341-544 DFA - Financial Control	15,157.61	0.23%	37,982	0	37,982	0	37,982
8 350-608 GSD Facilities Management	243,364.00	3.66%	609,815	0	609,815	0	609,815
9 350-604 GSD Purchasing	6,131.00	0.09%	15,363	0	15,363	608	15,971
10 378 Personnel Board	46,355.00	0.70%	116,155	0	116,155	4,594	120,749
11 369 Commission on Public Records	150,562.00	2.27%	377,274	0	377,274	14,922	392,196
12 305 Attorney General CS	62,120.00	0.93%	155,659	0	155,659	6,157	161,815
54 262 Judicial District Attorney 12th	249.00	0.00%	624	0	624	25	649
60 333 Taxation and Revenue	150,255.70	2.26%	376,507	0	376,507	14,892	391,398
62 340 Administrative Hearings Office	2,978.40	0.04%	7,463	0	7,463	295	7,758
64 341-541 DFA Finance Board	1,615.89	0.02%	4,049	0	4,049	160	4,209
69 350-598 GSD Program Support	5,864.00	0.09%	14,694	0	14,694	581	15,275
71 350-605 GSD Printing & Graphics	25,880.00	0.39%	64,849	0	64,849	2,565	67,414
72 350-606 GSD Risk Management	10,396.00	0.16%	26,050	0	26,050	1,030	27,080
74 350-609 GSD Motor Pool	10,891.00	0.16%	27,290	0	27,290	1,079	28,370
75 350-609 GSD Surplus Property	19,379.00	0.29%	48,559	0	48,559	1,921	50,480
79 356 Governor	140.00	0.00%	351	0	351	14	365
81 361 DoIT	14,060.00	0.21%	35,231	0	35,231	1,393	36,625
84 370 Secretary of State	3,168.88	0.05%	7,940	0	7,940	314	8,255
91 418 Tourism Department	40,999.00	0.62%	102,734	0	102,734	4,063	106,798
92 419 Economic Development	14,274.85	0.21%	35,770	0	35,770	1,415	37,184
93 420 Regulation and Licensing	65,687.89	0.99%	164,599	0	164,599	6,510	171,109
94 430 Public Regulation Commission	36,065.00	0.54%	90,371	0	90,371	3,574	93,945
95 440 Superintendent of Insurance	17,746.00	0.27%	44,467	0	44,467	1,759	46,226
106 505 Dept of Cultural Affairs	22,922.00	0.34%	57,437	0	57,437	2,272	59,709
109 521 Energy, Minerals & Natural Resour	59,556.30	0.90%	149,235	0	149,235	5,903	155,137
113 550 Office of State Engineer/ISC	79,237.36	1.19%	198,551	0	198,551	7,853	206,404
120 606 Commission for the Blind	41,847.00	0.63%	104,859	0	104,859	4,147	109,007
121 609 Indian Affairs	3,851.30	0.06%	9,650	0	9,650	382	10,032
122 624 Aging & Long Term Svcs	48,276.56	0.73%	120,970	0	120,970	4,785	125,755
123 630 Human Services	92,190.00	1.39%	231,007	0	231,007	9,137	240,144
124 631 Workforce Solutions	169,370.00	2.55%	424,403	0	424,403	16,786	441,189
125 632 Workers Compensation Admin	67,462.00	1.02%	169,044	0	169,044	6,686	175,731
127 644 Vocational Rehabilitation	39,477.00	0.59%	98,920	0	98,920	3,913	102,833
128 645 Disability Commission	17,876.00	0.27%	44,793	0	44,793	1,772	46,565
131 665 Dept of Health	1,360,608.77	20.48%	3,409,376	0	3,409,376	134,850	3,544,226
132 667 Dept of Environment	71,669.62	1.08%	179,588	0	179,588	7,103	186,691
135 670 Veterans Services	169,979.00	2.56%	425,929	0	425,929	16,847	442,775
136 690 Children, Youth & Families	507,064.00	7.63%	1,270,587	0	1,270,587	50,255	1,320,842

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Facilities Maintenance Allocations

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 770 Dept of Corrections	2,401,963.00	36.15%	\$6,018,772	\$0	\$6,018,772	\$238,059	\$6,256,831
142 790 Dept of Public Safety	441,650.21	6.65%	1,106,675	0	1,106,675	43,772	1,150,447
144 805 Dept of Transportation	21,030.00	0.32%	52,696	0	52,696	2,084	54,781
145 924 Public Education Department	57,478.00	0.87%	144,027	0	144,027	5,697	149,723
148 940 Public School Facilities Authority	3,064.00	0.05%	7,678	0	7,678	304	7,981
169 999 Other	7,086.00	0.11%	17,756	0	17,756	702	18,458
Subtotal	6,644,116.84	100.00%	16,648,644	0	16,648,644	631,181	17,279,825
Direct Bills					0		0
Total					\$16,648,644		\$17,279,825

Basis Units: Square Footage Maintained

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Lease Management Allocations

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 369 Commission on Public Records	1	0.30%	\$2,206	\$0	\$2,206	\$84	\$2,290
12 305 Attorney General CS	2	0.61%	4,413	0	4,413	167	4,580
13 394 State Treasurer	1	0.30%	2,206	0	2,206	84	2,290
14 950 Higher Education Department	2	0.61%	4,413	0	4,413	167	4,580
59 308 State Auditor	1	0.30%	2,206	0	2,206	84	2,290
60 333 Taxation and Revenue	34	10.30%	75,016	0	75,016	2,844	77,860
61 337 Investment Council	1	0.30%	2,206	0	2,206	84	2,290
62 340 Administrative Hearings Office	1	0.30%	2,206	0	2,206	84	2,290
68 343 Retiree Healthcare Authority	2	0.61%	4,413	0	4,413	167	4,580
74 350-609 GSD Motor Pool	1	0.30%	2,206	0	2,206	84	2,290
76 352 Education Retirement Brd	2	0.61%	4,413	0	4,413	167	4,580
81 361 DoIT	4	1.21%	8,825	0	8,825	335	9,160
82 366 Public Employees Retirement Assc	1	0.30%	2,206	0	2,206	84	2,290
86 379 Public Employees Labor Relations	1	0.30%	2,206	0	2,206	84	2,290
92 419 Economic Development	1	0.30%	2,206	0	2,206	84	2,290
93 420 Regulation and Licensing	1	0.30%	2,206	0	2,206	84	2,290
95 440 Superintendent of Insurance	2	0.61%	4,413	0	4,413	167	4,580
97 449 Board of Nursing	1	0.30%	2,206	0	2,206	84	2,290
100 465 Gaming Control Brd	1	0.30%	2,206	0	2,206	84	2,290
101 469 Racing Commission	1	0.30%	2,206	0	2,206	84	2,290
102 479 Brd of Veterinary Medicine	1	0.30%	2,206	0	2,206	84	2,290
106 505 Dept of Cultural Affairs	2	0.61%	4,413	0	4,413	167	4,580
107 508 Livestock Board	1	0.30%	2,206	0	2,206	84	2,290
108 516 Dept of Game & Fish	4	1.21%	8,825	0	8,825	335	9,160
109 521 Energy, Minerals & Natural Resour	2	0.61%	4,413	0	4,413	167	4,580
110 522 Youth Conservation Corp	1	0.30%	2,206	0	2,206	84	2,290
113 550 Office of State Engineer/ISC	6	1.82%	13,238	0	13,238	502	13,740
117 603 Office of African Amer Affairs	1	0.30%	2,206	0	2,206	84	2,290
118 604 Comm for Deaf & Hearing Impaired	2	0.61%	4,413	0	4,413	167	4,580
119 605 MLK Commission	1	0.30%	2,206	0	2,206	84	2,290
120 606 Commission for the Blind	3	0.91%	6,619	0	6,619	251	6,870
122 624 Aging & Long Term Svcs	21	6.36%	46,334	0	46,334	1,757	48,090
123 630 Human Services	38	11.52%	83,842	0	83,842	3,179	87,021
124 631 Workforce Solutions	4	1.21%	8,825	0	8,825	335	9,160
125 632 Workers Compensation Admin	4	1.21%	8,825	0	8,825	335	9,160
127 644 Vocational Rehabilitation	16	4.85%	35,302	0	35,302	1,338	36,640
128 645 Disability Commission	1	0.30%	2,206	0	2,206	84	2,290
129 647 Developmental Disabilities Comm	1	0.30%	2,206	0	2,206	84	2,290
131 665 Dept of Health	46	13.94%	101,493	0	101,493	3,848	105,341
132 667 Dept of Environment	27	8.18%	59,572	0	59,572	2,258	61,830
135 670 Veterans Services	6	1.82%	13,238	0	13,238	502	13,740

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Lease Management Allocations

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 690 Children, Youth & Families	32	9.70%	\$70,604	\$0	\$70,604	\$2,677	\$73,280
140 770 Dept of Corrections	26	7.88%	57,366	0	57,366	2,175	59,540
141 780 Crime Victims Reparations	1	0.30%	2,206	0	2,206	84	2,290
142 790 Dept of Public Safety	14	4.24%	30,889	0	30,889	1,171	32,060
143 795 Homeland Security & Emergency M	1	0.30%	2,206	0	2,206	84	2,290
144 805 Dept of Transportation	3	0.91%	6,619	0	6,619	251	6,870
145 924 Public Education Department	1	0.30%	2,206	0	2,206	84	2,290
148 940 Public School Facilities Authority	1	0.30%	2,206	0	2,206	84	2,290
149 949 Education Trust Board	1	0.30%	2,206	0	2,206	84	2,290
169 999 Other	1	0.30%	2,206	0	2,206	84	2,290
Subtotal	330	100.00%	728,101	0	728,101	27,604	755,704
Direct Bills					0		0
Total					\$728,101		\$755,704

Basis Units: Leases Per Department

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:8 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Total
4 341-541 DFA - Policy & Budget	\$11,769	\$0	\$11,769
5 341-542 DFA - Program Support	4,491	0	4,491
6 341-543 DFA - Comm Dev & Local Gov	26,635	0	26,635
7 341-544 DFA - Financial Control	37,982	0	37,982
8 350-608 GSD Facilities Management	609,815	0	609,815
9 350-604 GSD Purchasing	15,971	0	15,971
10 378 Personnel Board	120,749	0	120,749
11 369 Commission on Public Records	392,196	2,290	394,486
12 305 Attorney General CS	161,815	4,580	166,395
13 394 State Treasurer	0	2,290	2,290
14 950 Higher Education Department	0	4,580	4,580
54 262 Judicial District Attorney 12th	649	0	649
59 308 State Auditor	0	2,290	2,290
60 333 Taxation and Revenue	391,398	77,860	469,259
61 337 Investment Council	0	2,290	2,290
62 340 Administrative Hearings Office	7,758	2,290	10,048
64 341-541 DFA Finance Board	4,209	0	4,209
68 343 Retiree Healthcare Authority	0	4,580	4,580
69 350-598 GSD Program Support	15,275	0	15,275
71 350-605 GSD Printing & Graphics	67,414	0	67,414
72 350-606 GSD Risk Management	27,080	0	27,080
74 350-609 GSD Motor Pool	28,370	2,290	30,660
75 350-609 GSD Surplus Property	50,480	0	50,480
76 352 Education Retirement Brd	0	4,580	4,580
79 356 Governor	365	0	365
81 361 DoIT	36,625	9,160	45,785
82 366 Public Employees Retirement Assc	0	2,290	2,290
84 370 Secretary of State	8,255	0	8,255
86 379 Public Employees Labor Relations	0	2,290	2,290
91 418 Tourism Department	106,798	0	106,798
92 419 Economic Development	37,184	2,290	39,474
93 420 Regulation and Licensing	171,109	2,290	173,399
94 430 Public Regulation Commission	93,945	0	93,945
95 440 Superintendent of Insurance	46,226	4,580	50,806
97 449 Board of Nursing	0	2,290	2,290
100 465 Gaming Control Brd	0	2,290	2,290
101 469 Racing Commission	0	2,290	2,290
102 479 Brd of Veterinary Medicine	0	2,290	2,290
106 505 Dept of Cultural Affairs	59,709	4,580	64,289
107 508 Livestock Board	0	2,290	2,290
108 516 Dept of Game & Fish	0	9,160	9,160

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:8 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Total
109 521 Energy, Minerals & Natural Resour	\$155,137	\$4,580	\$159,717
110 522 Youth Conservation Corp	0	2,290	2,290
113 550 Office of State Engineer/ISC	206,404	13,740	220,144
117 603 Office of African Amer Affairs	0	2,290	2,290
118 604 Comm for Deaf & Hearing Impaired	0	4,580	4,580
119 605 MLK Commission	0	2,290	2,290
120 606 Commission for the Blind	109,007	6,870	115,877
121 609 Indian Affairs	10,032	0	10,032
122 624 Aging & Long Term Svcs	125,755	48,090	173,845
123 630 Human Services	240,144	87,021	327,165
124 631 Workforce Solutions	441,189	9,160	450,349
125 632 Workers Compensation Admin	175,731	9,160	184,891
127 644 Vocational Rehabilitation	102,833	36,640	139,473
128 645 Disability Commission	46,565	2,290	48,855
129 647 Developmental Disabilities Comm	0	2,290	2,290
131 665 Dept of Health	3,544,226	105,341	3,649,567
132 667 Dept of Environment	186,691	61,830	248,521
135 670 Veterans Services	442,775	13,740	456,515
136 690 Children, Youth & Families	1,320,842	73,280	1,394,123
140 770 Dept of Corrections	6,256,831	59,540	6,316,372
141 780 Crime Victims Reparations	0	2,290	2,290
142 790 Dept of Public Safety	1,150,447	32,060	1,182,507
143 795 Homeland Security & Emergency M	0	2,290	2,290
144 805 Dept of Transportation	54,781	6,870	61,651
145 924 Public Education Department	149,723	2,290	152,013
148 940 Public School Facilities Authority	7,981	2,290	10,271
149 949 Education Trust Board	0	2,290	2,290
169 999 Other	18,458	2,290	20,748
Total	\$17,279,825	\$755,704	\$18,035,530

FY 2020 STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES DEPARTMENT

PURCHASING DIVISION

NATURE AND EXTENT OF SERVICES

The General Services Department (GSD) provides consolidated business functions and services to state and local government agencies. The Purchasing Division of GSD is responsible for the procurement of services, including construction and items of tangible personal property, for all state agencies except those excluded from the requirements of the Procurement Code. The Division solicits bids and negotiates statewide contracts establishing consistent uniform pricing on goods and services available to all state agencies and local governments.

Costs have been identified and allocated as follows:

- Purchasing – costs associated with establishing statewide contracts for the procurement of goods and services have been allocated on the basis of purchase voucher transactions by department.
- Other Purchasing Services – costs associated with services provided to agencies under contractual arrangements have been allocated directly to Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:9 350-604 GSD Purchasing

Description		Amount	General Admin	Purchasing	Other Services
Personnel Costs					
Salaries	S1	1,299,291	0	430,814	868,477
<i>Salary % Split</i>			<i>.00%</i>	<i>33.16%</i>	<i>66.84%</i>
Benefits	P	488,113	0	179,337	308,776
Subtotal - Personnel Costs		<u>1,787,404</u>	0	610,151	1,177,253
Services & Supplies Cost					
Professional Fees	P	796,863	0	0	796,863
Travel	P	149	0	149	0
Transportation Expense	P	596	0	139	457
Furn & Fixtures	P	1,882	0	89	1,793
Bld/Structures	P	0	0	0	0
Supplies	P	109,490	0	54,759	54,731
Telecomm	P	0	0	0	0
DOIT Services	P	47,872	0	0	47,872
Rental Expense	P	6,141	0	0	6,141
Other Operating	P	26,524	0	6,713	19,811
Capital	D	0	0	0	0
Deduct Direct Costs	P	(2,104,921)	0	0	(2,104,921)
Subtotal - Services & Supplies		<u>(1,115,404)</u>	0	61,849	(1,177,253)
Department Cost Total		672,000	0	672,000	0
Adjustments to Cost					
Capital	D	0	0	0	0
Subtotal - Adjustments		<u>0</u>	0	0	0
Total Costs After Adjustments		672,000	0	672,000	0
General Admin Distribution			0	0	0
Grand Total		<u><u>\$672,000</u></u>		<u><u>\$672,000</u></u>	<u><u>\$0</u></u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:9 350-604 GSD Purchasing

Department	First Incoming	Second Incoming	Purchasing	Other Services
1 Joseph Montoya	\$17,578	\$0	\$5,829	\$11,750
Subtotal - Building Depreciation	17,578	0	5,829	11,750
4 Policy & Budget	124	29	51	103
Subtotal - 341-541 DFA - Policy & Budget	124	29	51	103
7 Accounting	9,006	2,035	3,661	7,380
7 Payroll	1,575	392	652	1,315
Subtotal - 341-544 DFA - Financial Cor	10,581	2,427	4,313	8,695
8 Facilities Maintenance	15,363	608	5,295	10,675
Subtotal - 350-608 GSD Facilities Man	15,363	608	5,295	10,675
9 Purchasing	0	54	18	36
Subtotal - 350-604 GSD Purchasing	0	54	18	36
10 Human Resources	0	2,673	886	1,787
10 Adjudication	0	684	227	457
10 Labor Relations	0	1,036	344	693
Subtotal - 378 Personnel Board	0	4,393	1,457	2,936
13 Banking/Cash Mgmt	0	1,073	356	717
Subtotal - 394 State Treasurer	0	1,073	356	717
Total Incoming	43,647	8,585	17,319	34,913
C. Total Allocated		\$724,231	\$689,319	\$34,913
			95.18%	4.82%

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Purchasing Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	203	0.13%	\$919	\$0	\$919	\$0	\$919
5 341-542 DFA - Program Support	93	0.06%	421	0	421	0	421
6 341-543 DFA - Comm Dev & Local Gov	107	0.07%	485	0	485	0	485
7 341-544 DFA - Financial Control	359	0.24%	1,626	0	1,626	0	1,626
8 350-608 GSD Facilities Management	70	0.05%	317	0	317	0	317
9 350-604 GSD Purchasing	12	0.01%	54	0	54	0	54
10 378 Personnel Board	474	0.31%	2,147	0	2,147	9	2,156
11 369 Commission on Public Records	201	0.13%	910	0	910	4	914
12 305 Attorney General CS	1,457	0.96%	6,600	0	6,600	28	6,627
13 394 State Treasurer	243	0.16%	1,101	0	1,101	5	1,105
14 950 Higher Education Department	746	0.49%	3,379	0	3,379	14	3,393
15 111 Legislative Council Service	35	0.02%	159	0	159	1	159
16 112 Legislative Finance Committee	155	0.10%	702	0	702	3	705
17 114 Senate Chief Clerk	7	0.00%	32	0	32	0	32
18 115 House Chief Clerk	11	0.01%	50	0	50	0	50
19 117 Legislative Education Study Comrr	70	0.05%	317	0	317	1	318
20 119 Legislative Building	52	0.03%	236	0	236	1	237
22 205 Supreme Court Law Library	175	0.12%	793	0	793	3	796
23 208 NM Compilation Commission	75	0.05%	340	0	340	1	341
24 210 Judicial Standards Commission	260	0.17%	1,178	0	1,178	5	1,183
25 215 Court of Appeals	343	0.23%	1,554	0	1,554	6	1,560
26 216 Supreme Court	74	0.05%	335	0	335	1	337
27 218 Administrative Office of the Courts	8,563	5.65%	38,787	0	38,787	162	38,948
28 219 Supreme Crt Building Commission	53	0.03%	240	0	240	1	241
29 231 Judicial District Court 1st	237	0.16%	1,074	0	1,074	4	1,078
30 232 Judicial District Court 2nd	918	0.61%	4,158	0	4,158	17	4,175
31 233 Judicial District Court 3rd	308	0.20%	1,395	0	1,395	6	1,401
32 234 Judicial District Court 4th	330	0.22%	1,495	0	1,495	6	1,501
33 235 Judicial District Court 5th	2,506	1.65%	11,351	0	11,351	47	11,398
34 236 Judicial District Court 6th	549	0.36%	2,487	0	2,487	10	2,497
35 237 Judicial District Court 7th	425	0.28%	1,925	0	1,925	8	1,933
36 238 Judicial District Court 8th	301	0.20%	1,363	0	1,363	6	1,369
37 239 Judicial District Court 9th	193	0.13%	874	0	874	4	878
38 240 Judicial District Court 10th	149	0.10%	675	0	675	3	678
39 241 Judicial District Court 11th	438	0.29%	1,984	0	1,984	8	1,992
40 242 Judicial District Court 12th	656	0.43%	2,971	0	2,971	12	2,984
41 243 Judicial District Court 13th	990	0.65%	4,484	0	4,484	19	4,503
42 244 Bernalillo County Metropolitan Crt	505	0.33%	2,287	0	2,287	10	2,297
43 251 Judicial District Attorney 1st	172	0.11%	779	0	779	3	782
44 252 Judicial District Attorney 2nd	906	0.60%	4,104	0	4,104	17	4,121
45 253 Judicial District Attorney 3rd	296	0.20%	1,341	0	1,341	6	1,346

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Purchasing Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	164	0.11%	\$743	\$0	\$743	\$3	\$746
47 255 Judicial District Attorney 5th	7	0.00%	32	0	32	0	32
48 256 Judicial District Attorney 6th	1,619	1.07%	7,333	0	7,333	31	7,364
49 257 Judicial District Attorney 7th	669	0.44%	3,030	0	3,030	13	3,043
50 258 Judicial District Attorney 8th	233	0.15%	1,055	0	1,055	4	1,060
51 259 Judicial District Attorney 9th	221	0.15%	1,001	0	1,001	4	1,005
52 260 Judicial District Attorney 10th	324	0.21%	1,468	0	1,468	6	1,474
53 261 Judicial District Attorney 11th	492	0.32%	2,229	0	2,229	9	2,238
54 262 Judicial District Attorney 12th	245	0.16%	1,110	0	1,110	5	1,114
55 263 Judicial District Attorney 13th	640	0.42%	2,899	0	2,899	12	2,911
56 264 Administrative Office of the DAs	2,214	1.46%	10,028	0	10,028	42	10,070
57 265 Judicial District Attorney 11th Div I	100	0.07%	453	0	453	2	455
59 308 State Auditor	51	0.03%	231	0	231	1	232
60 333 Taxation and Revenue	1,873	1.24%	8,484	0	8,484	35	8,519
61 337 Investment Council	234	0.15%	1,060	0	1,060	4	1,064
67 342 Public School Insurance Authority	139	0.09%	630	0	630	3	632
68 343 Retiree Healthcare Authority	150	0.10%	679	0	679	3	682
69 350-598 GSD Program Support	19	0.01%	86	0	86	0	86
71 350-605 GSD Printing & Graphics	8	0.01%	36	0	36	0	36
72 350-606 GSD Risk Management	2,569	1.70%	11,636	0	11,636	49	11,685
73 350-609 GSD Aviation	3	0.00%	14	0	14	0	14
74 350-609 GSD Motor Pool	34	0.02%	154	0	154	1	155
76 352 Education Retirement Brd	342	0.23%	1,549	0	1,549	6	1,556
77 354 Sentencing Commission	16	0.01%	72	0	72	0	73
78 355 Public Defender	3,151	2.08%	14,273	0	14,273	60	14,332
79 356 Governor	112	0.07%	507	0	507	2	509
80 360 Lieutenant Governor	73	0.05%	331	0	331	1	332
81 361 DoIT	737	0.49%	3,338	0	3,338	14	3,352
82 366 Public Employees Retirement Assc	279	0.18%	1,264	0	1,264	5	1,269
84 370 Secretary of State	33	0.02%	149	0	149	1	150
86 379 Public Employees Labor Relations	411	0.27%	1,862	0	1,862	8	1,869
88 404 Brd of Examiners - Architects	96	0.06%	435	0	435	2	437
90 417 Border Authority	45	0.03%	204	0	204	1	205
91 418 Tourism Department	621	0.41%	2,813	0	2,813	12	2,825
92 419 Economic Development	703	0.46%	3,184	0	3,184	13	3,198
93 420 Regulation and Licensing	1,057	0.70%	4,788	0	4,788	20	4,808
94 430 Public Regulation Commission	1,681	1.11%	7,614	0	7,614	32	7,646
96 446 Brd of Medical Examiners	94	0.06%	426	0	426	2	428
97 449 Board of Nursing	161	0.11%	729	0	729	3	732
99 464 Brd of Licensure - Engineers	96	0.06%	435	0	435	2	437
100 465 Gaming Control Brd	274	0.18%	1,241	0	1,241	5	1,246

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Purchasing Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 469 Racing Commission	114	0.08%	\$516	\$0	\$516	\$2	\$519
102 479 Brd of Veterinary Medicine	66	0.04%	299	0	299	1	300
104 491 Military Base Planning	15	0.01%	68	0	68	0	68
105 495 Spaceport Authority	135	0.09%	611	0	611	3	614
106 505 Dept of Cultural Affairs	2,775	1.83%	12,570	0	12,570	52	12,622
107 508 Livestock Board	403	0.27%	1,825	0	1,825	8	1,833
108 516 Dept of Game & Fish	13,432	8.86%	60,841	0	60,841	254	61,095
109 521 Energy, Minerals & Natural Resour	4,570	3.02%	20,700	0	20,700	86	20,786
110 522 Youth Conservation Corp	128	0.08%	580	0	580	2	582
111 538 Intertribal Ceremonial Office	2	0.00%	9	0	9	0	9
112 539 Commission on Public Lands	691	0.46%	3,130	0	3,130	13	3,143
113 550 Office of State Engineer/ISC	1,435	0.95%	6,500	0	6,500	27	6,527
116 601 Commission on Women	1	0.00%	5	0	5	0	5
117 603 Office of African Amer Affairs	179	0.12%	811	0	811	3	814
118 604 Comm for Deaf & Hearing Impairec	276	0.18%	1,250	0	1,250	5	1,255
119 605 MLK Commission	144	0.10%	652	0	652	3	655
120 606 Commission for the Blind	777	0.51%	3,519	0	3,519	15	3,534
121 609 Indian Affairs	258	0.17%	1,169	0	1,169	5	1,173
122 624 Aging & Long Term Svcs	1,618	1.07%	7,329	0	7,329	31	7,359
123 630 Human Services	2,361	1.56%	10,694	0	10,694	45	10,739
124 631 Workforce Solutions	1,099	0.73%	4,978	0	4,978	21	4,999
125 632 Workers Compensation Admin	591	0.39%	2,677	0	2,677	11	2,688
127 644 Vocational Rehabilitation	1,905	1.26%	8,629	0	8,629	36	8,665
128 645 Disability Commission	124	0.08%	562	0	562	2	564
129 647 Developmental Disabilities Comm	433	0.29%	1,961	0	1,961	8	1,969
130 662 Miners' Hospital	1,084	0.72%	4,910	0	4,910	20	4,931
131 665 Dept of Health	12,777	8.43%	57,874	0	57,874	241	58,115
132 667 Dept of Environment	2,199	1.45%	9,960	0	9,960	42	10,002
133 668 Natural Resources Trustee	41	0.03%	186	0	186	1	186
135 670 Veterans Services	435	0.29%	1,970	0	1,970	8	1,979
136 690 Children, Youth & Families	4,938	3.26%	22,367	0	22,367	93	22,460
137 705 Dept of Military Affairs	1,895	1.25%	8,584	0	8,584	36	8,619
138 760 Parole Brd	51	0.03%	231	0	231	1	232
139 765 Juvenile Parole Brd	4	0.00%	18	0	18	0	18
140 770 Dept of Corrections	5,941	3.92%	26,910	0	26,910	112	27,022
141 780 Crime Victims Reparations	296	0.20%	1,341	0	1,341	6	1,346
142 790 Dept of Public Safety	13,503	8.91%	61,163	0	61,163	255	61,418
143 795 Homeland Security & Emergency M	644	0.42%	2,917	0	2,917	12	2,929
144 805 Dept of Transportation	22,895	15.11%	103,704	0	103,704	432	104,137
145 924 Public Education Department	4,673	3.08%	21,167	0	21,167	88	21,255
148 940 Public School Facilities Authority	939	0.62%	4,253	0	4,253	18	4,271

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Purchasing Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	151,554	100.00%	686,472	0	686,472	2,847	689,319
Direct Bills					0		0
Total					\$686,472		\$689,319
Basis Units: Purchase Vouchers							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Other Services Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$29,174	\$0	\$29,174	\$5,738	\$34,913
Subtotal	100	100.00%	29,174	0	29,174	5,738	34,913
Direct Bills					0		0
Total					\$29,174		\$34,913
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Other Services	Total
4 341-541 DFA - Policy & Budget	\$919	\$0	\$919
5 341-542 DFA - Program Support	421	0	421
6 341-543 DFA - Comm Dev & Local Gov	485	0	485
7 341-544 DFA - Financial Control	1,626	0	1,626
8 350-608 GSD Facilities Management	317	0	317
9 350-604 GSD Purchasing	54	0	54
10 378 Personnel Board	2,156	0	2,156
11 369 Commission on Public Records	914	0	914
12 305 Attorney General CS	6,627	0	6,627
13 394 State Treasurer	1,105	0	1,105
14 950 Higher Education Department	3,393	0	3,393
15 111 Legislative Council Service	159	0	159
16 112 Legislative Finance Committee	705	0	705
17 114 Senate Chief Clerk	32	0	32
18 115 House Chief Clerk	50	0	50
19 117 Legislative Education Study Comrr	318	0	318
20 119 Legislative Building	237	0	237
22 205 Supreme Court Law Library	796	0	796
23 208 NM Compilation Commission	341	0	341
24 210 Judicial Standards Commission	1,183	0	1,183
25 215 Court of Appeals	1,560	0	1,560
26 216 Supreme Court	337	0	337
27 218 Administrative Office of the Courts	38,948	0	38,948
28 219 Supreme Crt Building Commission	241	0	241
29 231 Judicial District Court 1st	1,078	0	1,078
30 232 Judicial District Court 2nd	4,175	0	4,175
31 233 Judicial District Court 3rd	1,401	0	1,401
32 234 Judicial District Court 4th	1,501	0	1,501
33 235 Judicial District Court 5th	11,398	0	11,398
34 236 Judicial District Court 6th	2,497	0	2,497
35 237 Judicial District Court 7th	1,933	0	1,933
36 238 Judicial District Court 8th	1,369	0	1,369
37 239 Judicial District Court 9th	878	0	878
38 240 Judicial District Court 10th	678	0	678
39 241 Judicial District Court 11th	1,992	0	1,992
40 242 Judicial District Court 12th	2,984	0	2,984
41 243 Judicial District Court 13th	4,503	0	4,503
42 244 Bernalillo County Metropolitan Crt	2,297	0	2,297
43 251 Judicial District Attorney 1st	782	0	782
44 252 Judicial District Attorney 2nd	4,121	0	4,121
45 253 Judicial District Attorney 3rd	1,346	0	1,346

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Other Services	Total
46 254 Judicial District Attorney 4th	\$746	\$0	\$746
47 255 Judicial District Attorney 5th	32	0	32
48 256 Judicial District Attorney 6th	7,364	0	7,364
49 257 Judicial District Attorney 7th	3,043	0	3,043
50 258 Judicial District Attorney 8th	1,060	0	1,060
51 259 Judicial District Attorney 9th	1,005	0	1,005
52 260 Judicial District Attorney 10th	1,474	0	1,474
53 261 Judicial District Attorney 11th	2,238	0	2,238
54 262 Judicial District Attorney 12th	1,114	0	1,114
55 263 Judicial District Attorney 13th	2,911	0	2,911
56 264 Administrative Office of the DAs	10,070	0	10,070
57 265 Judicial District Attorney 11th Div I	455	0	455
59 308 State Auditor	232	0	232
60 333 Taxation and Revenue	8,519	0	8,519
61 337 Investment Council	1,064	0	1,064
67 342 Public School Insurance Authority	632	0	632
68 343 Retiree Healthcare Authority	682	0	682
69 350-598 GSD Program Support	86	0	86
71 350-605 GSD Printing & Graphics	36	0	36
72 350-606 GSD Risk Management	11,685	0	11,685
73 350-609 GSD Aviation	14	0	14
74 350-609 GSD Motor Pool	155	0	155
76 352 Education Retirement Brd	1,556	0	1,556
77 354 Sentencing Commission	73	0	73
78 355 Public Defender	14,332	0	14,332
79 356 Governor	509	0	509
80 360 Lieutenant Governor	332	0	332
81 361 DoIT	3,352	0	3,352
82 366 Public Employees Retirement Assc	1,269	0	1,269
84 370 Secretary of State	150	0	150
86 379 Public Employees Labor Relations	1,869	0	1,869
88 404 Brd of Examiners - Architects	437	0	437
90 417 Border Authority	205	0	205
91 418 Tourism Department	2,825	0	2,825
92 419 Economic Development	3,198	0	3,198
93 420 Regulation and Licensing	4,808	0	4,808
94 430 Public Regulation Commission	7,646	0	7,646
96 446 Brd of Medical Examiners	428	0	428
97 449 Board of Nursing	732	0	732
99 464 Brd of Licensure - Engineers	437	0	437
100 465 Gaming Control Brd	1,246	0	1,246

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Other Services	Total
101 469 Racing Commission	\$519	\$0	\$519
102 479 Brd of Veterinary Medicine	300	0	300
104 491 Military Base Planning	68	0	68
105 495 Spaceport Authority	614	0	614
106 505 Dept of Cultural Affairs	12,622	0	12,622
107 508 Livestock Board	1,833	0	1,833
108 516 Dept of Game & Fish	61,095	0	61,095
109 521 Energy, Minerals & Natural Resour	20,786	0	20,786
110 522 Youth Conservation Corp	582	0	582
111 538 Intertribal Ceremonial Office	9	0	9
112 539 Commission on Public Lands	3,143	0	3,143
113 550 Office of State Engineer/ISC	6,527	0	6,527
116 601 Commission on Women	5	0	5
117 603 Office of African Amer Affairs	814	0	814
118 604 Comm for Deaf & Hearing Impairec	1,255	0	1,255
119 605 MLK Commission	655	0	655
120 606 Commission for the Blind	3,534	0	3,534
121 609 Indian Affairs	1,173	0	1,173
122 624 Aging & Long Term Svcs	7,359	0	7,359
123 630 Human Services	10,739	0	10,739
124 631 Workforce Solutions	4,999	0	4,999
125 632 Workers Compensation Admin	2,688	0	2,688
127 644 Vocational Rehabilitation	8,665	0	8,665
128 645 Disability Commission	564	0	564
129 647 Developmental Disabilities Comm	1,969	0	1,969
130 662 Miners' Hospital	4,931	0	4,931
131 665 Dept of Health	58,115	0	58,115
132 667 Dept of Environment	10,002	0	10,002
133 668 Natural Resources Trustee	186	0	186
135 670 Veterans Services	1,979	0	1,979
136 690 Children, Youth & Families	22,460	0	22,460
137 705 Dept of Military Affairs	8,619	0	8,619
138 760 Parole Brd	232	0	232
139 765 Juvenile Parole Brd	18	0	18
140 770 Dept of Corrections	27,022	0	27,022
141 780 Crime Victims Reparations	1,346	0	1,346
142 790 Dept of Public Safety	61,418	0	61,418
143 795 Homeland Security & Emergency M	2,929	0	2,929
144 805 Dept of Transportation	104,137	0	104,137
145 924 Public Education Department	21,255	0	21,255
148 940 Public School Facilities Authority	4,271	0	4,271

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Other Services	Total
169 999 Other	\$0	\$34,913	\$34,913
Total	\$689,319	\$34,913	\$724,231

FY 2020 STATEWIDE COST ALLOCATION PLAN

STATE PERSONNEL BOARD

NATURE AND EXTENT OF SERVICES

The State Personnel Office (SPO) manages daily operations and administrative functions for the State Personnel Board. The Board is composed of five members appointed by the Governor and confirmed by the Senate who serve staggered terms of five years each. The Board promulgates rules to provide a classification plan; a compensation plan; competitive entrance and promotional testing policies; hours of work; holiday and leave; disciplinary procedures and right of appeal policies. SPO has four major program functions: line authority, classification and compensation, training and development, and adjudication. SPO is also responsible for facilitating and negotiating the collective bargaining agreements with organized labor due under the Collective Bargaining Act.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the SPO have been allocated to SPO activities based on assigned salaries supported.
- Human Resources – costs associated with developing and implementing policies and procedures relating to employee classification, compensation, human resources administration and training have been allocated on the basis of budgeted FTEs by department.
- Adjudication – costs associated with hearings and rulings provided in grievance proceedings have been allocated on the basis of the number of classified employees by department.
- Labor Relations – costs associated with facilitating and negotiating the collective bargaining agreements with organized labor have been allocated on the basis of represented employees by department.
- Other Personnel – costs associated with specialized services provided to agencies under contractual arrangements have been allocated directly to Personnel - Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:10 378 Personnel Board

Description		Amount	General Admin	Human Resources	Adjudication	Labor Relations	Other
Personnel Costs							
Salaries	S1	2,372,774	608,346	996,467	205,144	279,349	283,468
<i>Salary % Split</i>			<i>25.64%</i>	<i>42.00%</i>	<i>8.65%</i>	<i>11.77%</i>	<i>11.95%</i>
Benefits	P	940,503	258,568	404,317	63,123	113,631	100,864
Subtotal - Personnel Costs		<u>3,313,277</u>	<u>866,914</u>	<u>1,400,784</u>	<u>268,267</u>	<u>392,980</u>	<u>384,332</u>
Services & Supplies Cost							
Professional Fees	P	102,279	102,256	0	0	23	0
Travel	P	8,044	6,039	1,982	0	23	0
Brd and Comm Expense	P	2,716	2,716	0	0	0	0
Transportation	P	8,122	2,987	440	30	47	4,618
Furn/Fixtures	P	18,662	13,222	4,234	267	939	0
Bld/Structures	P	11,004	11,004	0	0	0	0
Supplies	P	313,089	312,091	998	0	0	0
Maintenance	P	509	509	0	0	0	0
Telecomm	P	2,608	2,608	0	0	0	0
DoIT Services	P	239,974	239,974	0	0	0	0
Other Operating	P	100,764	86,446	5,180	6,927	2,211	0
Capital	D	0	0	0	0	0	0
Deduct Direct Expense	P	(388,950)	0	0	0	0	(388,950)
Subtotal - Services & Supplies		<u>418,821</u>	<u>779,852</u>	<u>12,834</u>	<u>7,224</u>	<u>3,243</u>	<u>(384,332)</u>
Department Cost Total		3,732,098	1,646,766	1,413,618	275,491	396,223	0
Adjustments to Cost							
Capital	D	0	0	0	0	0	0
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		3,732,098	1,646,766	1,413,618	275,491	396,223	0
General Admin Distribution			(1,646,766)	930,017	191,464	260,720	264,565
Grand Total		<u><u>\$3,732,098</u></u>		<u><u>\$2,343,635</u></u>	<u><u>\$466,955</u></u>	<u><u>\$656,943</u></u>	<u><u>\$264,565</u></u>

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:10 378 Personnel Board

Department	First Incoming	Second Incoming	Human Resources	Adjudication	Labor Relations	Other
1 State Library	\$9,116	\$0	\$5,148	\$1,060	\$1,443	\$1,465
1 Willie Ortiz	167,583	0	94,643	19,484	26,532	26,923
Subtotal - Building Depreciation	176,699	0	99,791	20,544	27,975	28,388
4 Policy & Budget	232	55	162	33	45	46
Subtotal - 341-541 DFA - Policy & Budget	232	55	162	33	45	46
7 Accounting	4,385	991	3,036	625	851	864
7 Contract Review	895	235	638	131	179	182
7 Payroll	2,328	579	1,642	338	460	467
Subtotal - 341-544 DFA - Financial Cor	7,608	1,805	5,316	1,094	1,490	1,512
8 Facilities Maintenance	116,155	4,594	68,194	14,039	19,117	19,399
Subtotal - 350-608 GSD Facilities Manag	116,155	4,594	68,194	14,039	19,117	19,399
9 Purchasing	2,147	9	1,218	251	341	346
Subtotal - 350-604 GSD Purchasing	2,147	9	1,218	251	341	346
10 Human Resources	0	3,951	2,232	459	626	635
Subtotal - 378 Personnel Board	0	3,951	2,232	459	626	635
11 Admin Law	0	697	394	81	110	112
11 Records Mgt	0	14,628	8,261	1,701	2,316	2,350
11 Micrographics	0	927	524	108	147	149
Subtotal - 369 Commission on Public R	0	16,253	9,179	1,890	2,573	2,611
12 Open Government Section	0	25,883	14,617	3,009	4,098	4,158
Subtotal - 305 Attorney General CS	0	25,883	14,617	3,009	4,098	4,158
13 Banking/Cash Mgmt	0	1,021	576	119	162	164
Subtotal - 394 State Treasurer	0	1,021	576	119	162	164
Total Incoming	302,840	53,571	201,284	41,439	56,428	57,260
C. Total Allocated		\$4,088,509	\$2,544,919	\$508,394	\$713,371	\$321,825
			62.25%	12.43%	17.45%	7.87%

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Human Resources Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26.00	0.12%	\$3,022	\$0	\$3,022	\$0	\$3,022
5 341-542 DFA - Program Support	7.00	0.03%	814	0	814	0	814
6 341-543 DFA - Comm Dev & Local Gov	33.00	0.15%	3,835	0	3,835	0	3,835
7 341-544 DFA - Financial Control	52.00	0.24%	6,043	0	6,043	0	6,043
8 350-608 GSD Facilities Management	110.00	0.51%	12,784	0	12,784	0	12,784
9 350-604 GSD Purchasing	23.00	0.11%	2,673	0	2,673	0	2,673
10 378 Personnel Board	34.00	0.16%	3,951	0	3,951	0	3,951
11 369 Commission on Public Records	28.00	0.13%	3,254	0	3,254	40	3,294
12 305 Attorney General CS	190.00	0.88%	22,081	0	22,081	269	22,350
13 394 State Treasurer	29.00	0.13%	3,370	0	3,370	41	3,411
14 950 Higher Education Department	40.00	0.18%	4,649	0	4,649	57	4,705
15 111 Legislative Council Service	48.00	0.22%	5,578	0	5,578	68	5,646
16 112 Legislative Finance Committee	38.00	0.18%	4,416	0	4,416	54	4,470
17 114 Senate Chief Clerk	9.00	0.04%	1,046	0	1,046	13	1,059
18 115 House Chief Clerk	9.00	0.04%	1,046	0	1,046	13	1,059
19 117 Legislative Education Study Comrr	10.00	0.05%	1,162	0	1,162	14	1,176
20 119 Legislative Building	50.00	0.23%	5,811	0	5,811	71	5,882
22 205 Supreme Court Law Library	6.00	0.03%	697	0	697	9	706
23 208 NM Compilation Commission	5.00	0.02%	581	0	581	7	588
24 210 Judicial Standards Commission	7.00	0.03%	814	0	814	10	823
25 215 Court of Appeals	57.00	0.26%	6,624	0	6,624	81	6,705
26 216 Supreme Court	31.00	0.14%	3,603	0	3,603	44	3,647
27 218 Administrative Office of the Courts	412.50	1.91%	47,939	0	47,939	584	48,523
28 219 Supreme Crt Building Commission	15.00	0.07%	1,743	0	1,743	21	1,764
29 231 Judicial District Court 1st	88.75	0.41%	10,314	0	10,314	126	10,440
30 232 Judicial District Court 2nd	339.50	1.57%	39,455	0	39,455	481	39,936
31 233 Judicial District Court 3rd	88.50	0.41%	10,285	0	10,285	125	10,410
32 234 Judicial District Court 4th	29.50	0.14%	3,428	0	3,428	42	3,470
33 235 Judicial District Court 5th	80.00	0.37%	9,297	0	9,297	113	9,411
34 236 Judicial District Court 6th	35.50	0.16%	4,126	0	4,126	50	4,176
35 237 Judicial District Court 7th	30.00	0.14%	3,486	0	3,486	43	3,529
36 238 Judicial District Court 8th	34.00	0.16%	3,951	0	3,951	48	3,999
37 239 Judicial District Court 9th	48.50	0.22%	5,636	0	5,636	69	5,705
38 240 Judicial District Court 10th	9.50	0.04%	1,104	0	1,104	13	1,118
39 241 Judicial District Court 11th	75.00	0.35%	8,716	0	8,716	106	8,822
40 242 Judicial District Court 12th	42.00	0.19%	4,881	0	4,881	60	4,941
41 243 Judicial District Court 13th	84.00	0.39%	9,762	0	9,762	119	9,881
42 244 Bernalillo County Metropolitan Crt	289.25	1.34%	33,615	0	33,615	410	34,025
43 251 Judicial District Attorney 1st	80.00	0.37%	9,297	0	9,297	113	9,411
44 252 Judicial District Attorney 2nd	255.50	1.18%	29,693	0	29,693	362	30,055
45 253 Judicial District Attorney 3rd	64.00	0.30%	7,438	0	7,438	91	7,528

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Human Resources Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	36.00	0.17%	\$4,184	\$0	\$4,184	\$51	\$4,235
47 255 Judicial District Attorney 5th	71.00	0.33%	8,251	0	8,251	101	8,352
48 256 Judicial District Attorney 6th	36.00	0.17%	4,184	0	4,184	51	4,235
49 257 Judicial District Attorney 7th	30.00	0.14%	3,486	0	3,486	43	3,529
50 258 Judicial District Attorney 8th	31.00	0.14%	3,603	0	3,603	44	3,647
51 259 Judicial District Attorney 9th	37.00	0.17%	4,300	0	4,300	52	4,352
52 260 Judicial District Attorney 10th	13.00	0.06%	1,511	0	1,511	18	1,529
53 261 Judicial District Attorney 11th	59.00	0.27%	6,857	0	6,857	84	6,940
54 262 Judicial District Attorney 12th	42.50	0.20%	4,939	0	4,939	60	4,999
55 263 Judicial District Attorney 13th	66.00	0.31%	7,670	0	7,670	94	7,764
56 264 Administrative Office of the DAS	12.00	0.06%	1,395	0	1,395	17	1,412
57 265 Judicial District Attorney 11th Div I	32.00	0.15%	3,719	0	3,719	45	3,764
59 308 State Auditor	28.00	0.13%	3,254	0	3,254	40	3,294
60 333 Taxation and Revenue	805.66	3.72%	93,630	0	93,630	1,142	94,771
61 337 Investment Council	24.00	0.11%	2,789	0	2,789	34	2,823
62 340 Administrative Hearings Office	15.00	0.07%	1,743	0	1,743	21	1,764
67 342 Public School Insurance Authority	10.00	0.05%	1,162	0	1,162	14	1,176
68 343 Retiree Healthcare Authority	24.00	0.11%	2,789	0	2,789	34	2,823
69 350-598 GSD Program Support	30.00	0.14%	3,486	0	3,486	43	3,529
71 350-605 GSD Printing & Graphics	7.00	0.03%	814	0	814	10	823
72 350-606 GSD Risk Management	39.00	0.18%	4,532	0	4,532	55	4,588
73 350-609 GSD Aviation	3.00	0.01%	349	0	349	4	353
74 350-609 GSD Motor Pool	19.00	0.09%	2,208	0	2,208	27	2,235
75 350-609 GSD Surplus Property	7.00	0.03%	814	0	814	10	823
76 352 Education Retirement Brd	65.00	0.30%	7,554	0	7,554	92	7,646
78 355 Public Defender	385.00	1.78%	44,743	0	44,743	545	45,288
79 356 Governor	23.00	0.11%	2,673	0	2,673	33	2,706
80 360 Lieutenant Governor	4.00	0.02%	465	0	465	6	471
81 361 DoIT	140.00	0.65%	16,270	0	16,270	198	16,468
82 366 Public Employees Retirement Assc	78.00	0.36%	9,065	0	9,065	111	9,175
84 370 Secretary of State	45.00	0.21%	5,230	0	5,230	64	5,293
86 379 Public Employees Labor Relations	2.00	0.01%	232	0	232	3	235
88 404 Brd of Examiners - Architects	4.00	0.02%	465	0	465	6	471
90 417 Border Authority	4.00	0.02%	465	0	465	6	471
91 418 Tourism Department	42.00	0.19%	4,881	0	4,881	60	4,941
92 419 Economic Development	39.00	0.18%	4,532	0	4,532	55	4,588
93 420 Regulation and Licensing	241.40	1.12%	28,054	0	28,054	342	28,396
94 430 Public Regulation Commission	122.00	0.56%	14,178	0	14,178	173	14,351
95 440 Superintendent of Insurance	83.00	0.38%	9,646	0	9,646	118	9,763
96 446 Brd of Medical Examiners	13.00	0.06%	1,511	0	1,511	18	1,529
97 449 Board of Nursing	22.50	0.10%	2,615	0	2,615	32	2,647

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Human Resources Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 460 NM State Fair	28.00	0.13%	\$3,254	\$0	\$3,254	\$40	\$3,294
99 464 Brd of Licensure - Engineers	7.00	0.03%	814	0	814	10	823
100 465 Gaming Control Brd	42.00	0.19%	4,881	0	4,881	60	4,941
101 469 Racing Commission	18.90	0.09%	2,196	0	2,196	27	2,223
102 479 Brd of Veterinary Medicine	3.00	0.01%	349	0	349	4	353
105 495 Spaceport Authority	16.00	0.07%	1,859	0	1,859	23	1,882
106 505 Dept of Cultural Affairs	397.50	1.84%	46,195	0	46,195	563	46,759
107 508 Livestock Board	68.00	0.31%	7,903	0	7,903	96	7,999
108 516 Dept of Game & Fish	275.75	1.27%	32,046	0	32,046	391	32,437
109 521 Energy, Minerals & Natural Resour	706.58	3.27%	82,115	0	82,115	1,001	83,116
110 522 Youth Conservation Corp	2.00	0.01%	232	0	232	3	235
112 539 Commission on Public Lands	134.50	0.62%	15,631	0	15,631	191	15,821
113 550 Office of State Engineer/ISC	253.00	1.17%	29,402	0	29,402	358	29,761
117 603 Office of African Amer Affairs	7.00	0.03%	814	0	814	10	823
118 604 Comm for Deaf & Hearing Impairec	13.00	0.06%	1,511	0	1,511	18	1,529
119 605 MLK Commission	2.00	0.01%	232	0	232	3	235
120 606 Commission for the Blind	77.50	0.36%	9,007	0	9,007	110	9,116
121 609 Indian Affairs	10.00	0.05%	1,162	0	1,162	14	1,176
122 624 Aging & Long Term Svcs	221.50	1.02%	25,742	0	25,742	314	26,055
123 630 Human Services	1,668.50	7.71%	193,904	0	193,904	2,364	196,268
124 631 Workforce Solutions	424.00	1.96%	49,275	0	49,275	601	49,876
125 632 Workers Compensation Admin	110.00	0.51%	12,784	0	12,784	156	12,939
127 644 Vocational Rehabilitation	230.00	1.06%	26,729	0	26,729	326	27,055
128 645 Disability Commission	13.00	0.06%	1,511	0	1,511	18	1,529
129 647 Developmental Disabilities Comm	19.00	0.09%	2,208	0	2,208	27	2,235
130 662 Miners' Hospital	229.00	1.06%	26,613	0	26,613	324	26,938
131 665 Dept of Health	2,754.50	12.73%	320,113	0	320,113	3,903	324,016
132 667 Dept of Environment	525.00	2.43%	61,013	0	61,013	744	61,757
133 668 Natural Resources Trustee	3.00	0.01%	349	0	349	4	353
135 670 Veterans Services	211.00	0.98%	24,521	0	24,521	299	24,820
136 690 Children, Youth & Families	1,929.50	8.92%	224,236	0	224,236	2,734	226,970
137 705 Dept of Military Affairs	127.00	0.59%	14,759	0	14,759	180	14,939
138 760 Parole Brd	6.00	0.03%	697	0	697	9	706
140 770 Dept of Corrections	1,901.00	8.79%	220,924	0	220,924	2,693	223,618
141 780 Crime Victims Reparations	23.00	0.11%	2,673	0	2,673	33	2,706
142 790 Dept of Public Safety	1,059.00	4.89%	123,071	0	123,071	1,501	124,572
143 795 Homeland Security & Emergency M	52.00	0.24%	6,043	0	6,043	74	6,117
144 805 Dept of Transportation	2,055.80	9.50%	238,914	0	238,914	2,913	241,827
145 924 Public Education Department	231.00	1.07%	26,846	0	26,846	327	27,173
148 940 Public School Facilities Authority	45.50	0.21%	5,288	0	5,288	64	5,352
149 949 Education Trust Board	2.00	0.01%	232	0	232	3	235

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Human Resources Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	3.00	0.01%	\$349	\$0	\$349	\$4	\$353
Subtotal	21,638.09	100.00%	2,514,665	0	2,514,665	30,254	2,544,919
Direct Bills					0		0
Total					\$2,514,665		\$2,544,919
Basis Units: Total FTEs							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	64	0.16%	\$811	\$0	\$811	\$0	\$811
5 341-542 DFA - Program Support	17	0.04%	215	0	215	0	215
6 341-543 DFA - Comm Dev & Local Gov	81	0.20%	1,026	0	1,026	0	1,026
7 341-544 DFA - Financial Control	127	0.32%	1,609	0	1,609	0	1,609
8 350-608 GSD Facilities Management	261	0.66%	3,306	0	3,306	0	3,306
9 350-604 GSD Purchasing	54	0.14%	684	0	684	0	684
11 369 Commission on Public Records	58	0.15%	735	0	735	9	744
12 305 Attorney General CS	258	0.65%	3,268	0	3,268	41	3,309
13 394 State Treasurer	56	0.14%	709	0	709	9	718
14 950 Higher Education Department	184	0.46%	2,331	0	2,331	29	2,360
15 111 Legislative Council Service	56	0.14%	709	0	709	9	718
16 112 Legislative Finance Committee	44	0.11%	557	0	557	7	564
17 114 Senate Chief Clerk	15	0.04%	190	0	190	2	192
18 115 House Chief Clerk	20	0.05%	253	0	253	3	257
19 117 Legislative Education Study Comr	21	0.05%	266	0	266	3	269
20 119 Legislative Building	51	0.13%	646	0	646	8	654
21 131 Legislature	18	0.05%	228	0	228	3	231
22 205 Supreme Court Law Library	9	0.02%	114	0	114	1	115
23 208 NM Compilation Commission	6	0.02%	76	0	76	1	77
24 210 Judicial Standards Commission	9	0.02%	114	0	114	1	115
25 215 Court of Appeals	73	0.18%	925	0	925	12	936
26 216 Supreme Court	38	0.10%	481	0	481	6	487
27 218 Administrative Office of the Courts	504	1.27%	6,384	0	6,384	80	6,464
28 219 Supreme Crt Building Commission	19	0.05%	241	0	241	3	244
29 231 Judicial District Court 1st	113	0.29%	1,431	0	1,431	18	1,449
30 232 Judicial District Court 2nd	414	1.04%	5,244	0	5,244	66	5,310
31 233 Judicial District Court 3rd	114	0.29%	1,444	0	1,444	18	1,462
32 234 Judicial District Court 4th	34	0.09%	431	0	431	5	436
33 235 Judicial District Court 5th	86	0.22%	1,089	0	1,089	14	1,103
34 236 Judicial District Court 6th	40	0.10%	507	0	507	6	513
35 237 Judicial District Court 7th	40	0.10%	507	0	507	6	513
36 238 Judicial District Court 8th	35	0.09%	443	0	443	6	449
37 239 Judicial District Court 9th	66	0.17%	836	0	836	11	846
38 240 Judicial District Court 10th	12	0.03%	152	0	152	2	154
39 241 Judicial District Court 11th	101	0.25%	1,279	0	1,279	16	1,295
40 242 Judicial District Court 12th	61	0.15%	773	0	773	10	782
41 243 Judicial District Court 13th	98	0.25%	1,241	0	1,241	16	1,257
42 244 Bernalillo County Metropolitan Crt	384	0.97%	4,864	0	4,864	61	4,925
43 251 Judicial District Attorney 1st	95	0.24%	1,203	0	1,203	15	1,218
44 252 Judicial District Attorney 2nd	388	0.98%	4,914	0	4,914	62	4,976
45 253 Judicial District Attorney 3rd	111	0.28%	1,406	0	1,406	18	1,424

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	45	0.11%	\$570	\$0	\$570	\$7	\$577
47 255 Judicial District Attorney 5th	77	0.19%	975	0	975	12	988
48 256 Judicial District Attorney 6th	69	0.17%	874	0	874	11	885
49 257 Judicial District Attorney 7th	38	0.10%	481	0	481	6	487
50 258 Judicial District Attorney 8th	45	0.11%	570	0	570	7	577
51 259 Judicial District Attorney 9th	39	0.10%	494	0	494	6	500
52 260 Judicial District Attorney 10th	16	0.04%	203	0	203	3	205
53 261 Judicial District Attorney 11th	92	0.23%	1,165	0	1,165	15	1,180
54 262 Judicial District Attorney 12th	63	0.16%	798	0	798	10	808
55 263 Judicial District Attorney 13th	100	0.25%	1,267	0	1,267	16	1,283
56 264 Administrative Office of the DAS	28	0.07%	355	0	355	4	359
57 265 Judicial District Attorney 11th Div I	39	0.10%	494	0	494	6	500
59 308 State Auditor	62	0.16%	785	0	785	10	795
60 333 Taxation and Revenue	1,815	4.58%	22,989	0	22,989	290	23,278
61 337 Investment Council	85	0.21%	1,077	0	1,077	14	1,090
62 340 Administrative Hearings Office	17	0.04%	215	0	215	3	218
67 342 Public School Insurance Authority	12	0.03%	152	0	152	2	154
68 343 Retiree Healthcare Authority	40	0.10%	507	0	507	6	513
69 350-598 GSD Program Support	71	0.18%	899	0	899	11	911
71 350-605 GSD Printing & Graphics	17	0.04%	215	0	215	3	218
72 350-606 GSD Risk Management	92	0.23%	1,165	0	1,165	15	1,180
73 350-609 GSD Aviation	7	0.02%	89	0	89	1	90
74 350-609 GSD Motor Pool	45	0.11%	570	0	570	7	577
75 350-609 GSD Surplus Property	17	0.04%	215	0	215	3	218
76 352 Education Retirement Brd	114	0.29%	1,444	0	1,444	18	1,462
78 355 Public Defender	626	1.58%	7,929	0	7,929	100	8,029
79 356 Governor	54	0.14%	684	0	684	9	693
80 360 Lieutenant Governor	14	0.04%	177	0	177	2	180
81 361 DoIT	327	0.82%	4,142	0	4,142	52	4,194
82 366 Public Employees Retirement Assc	150	0.38%	1,900	0	1,900	24	1,924
84 370 Secretary of State	177	0.45%	2,242	0	2,242	28	2,270
85 378 Personnel Other	108	0.27%	1,368	0	1,368	17	1,385
86 379 Public Employees Labor Relations	3	0.01%	38	0	38	0	38
88 404 Brd of Examiners - Architects	6	0.02%	76	0	76	1	77
90 417 Border Authority	6	0.02%	76	0	76	1	77
91 418 Tourism Department	162	0.41%	2,052	0	2,052	26	2,078
92 419 Economic Development	95	0.24%	1,203	0	1,203	15	1,218
93 420 Regulation and Licensing	542	1.37%	6,865	0	6,865	86	6,951
94 430 Public Regulation Commission	439	1.11%	5,560	0	5,560	70	5,630
95 440 Superintendent of Insurance	125	0.32%	1,583	0	1,583	20	1,603
96 446 Brd of Medical Examiners	24	0.06%	304	0	304	4	308

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 449 Board of Nursing	30	0.08%	\$380	\$0	\$380	\$5	\$385
98 460 NM State Fair	108	0.27%	1,368	0	1,368	17	1,385
99 464 Brd of Licensure - Engineers	13	0.03%	165	0	165	2	167
100 465 Gaming Control Brd	79	0.20%	1,001	0	1,001	13	1,013
101 469 Racing Commission	30	0.08%	380	0	380	5	385
102 479 Brd of Veterinary Medicine	6	0.02%	76	0	76	1	77
104 491 Military Base Planning	1	0.00%	13	0	13	0	13
105 495 Spaceport Authority	24	0.06%	304	0	304	4	308
106 505 Dept of Cultural Affairs	1,110	2.80%	14,059	0	14,059	177	14,236
107 508 Livestock Board	122	0.31%	1,545	0	1,545	19	1,565
108 516 Dept of Game & Fish	438	1.10%	5,548	0	5,548	70	5,618
109 521 Energy, Minerals & Natural Resour	819	2.07%	10,373	0	10,373	131	10,504
110 522 Youth Conservation Corp	5	0.01%	63	0	63	1	64
111 538 Intertribal Ceremonial Office	3	0.01%	38	0	38	0	38
112 539 Commission on Public Lands	246	0.62%	3,116	0	3,116	39	3,155
113 550 Office of State Engineer/ISC	632	1.59%	8,005	0	8,005	101	8,106
115 569 Organic Commodity Commission	6	0.02%	76	0	76	1	77
116 601 Commission on Women	23	0.06%	291	0	291	4	295
117 603 Office of African Amer Affairs	21	0.05%	266	0	266	3	269
118 604 Comm for Deaf & Hearing Impairec	32	0.08%	405	0	405	5	410
119 605 MLK Commission	3	0.01%	38	0	38	0	38
120 606 Commission for the Blind	235	0.59%	2,976	0	2,976	37	3,014
121 609 Indian Affairs	32	0.08%	405	0	405	5	410
122 624 Aging & Long Term Svcs	380	0.96%	4,813	0	4,813	61	4,874
123 630 Human Services	2,829	7.14%	35,832	0	35,832	451	36,283
124 631 Workforce Solutions	1,454	3.67%	18,416	0	18,416	232	18,648
125 632 Workers Compensation Admin	166	0.42%	2,103	0	2,103	26	2,129
127 644 Vocational Rehabilitation	489	1.23%	6,194	0	6,194	78	6,272
128 645 Disability Commission	18	0.05%	228	0	228	3	231
129 647 Developmental Disabilities Comm	29	0.07%	367	0	367	5	372
130 662 Miners' Hospital	1,297	3.27%	16,428	0	16,428	207	16,635
131 665 Dept of Health	4,953	12.49%	62,734	0	62,734	790	63,524
132 667 Dept of Environment	954	2.41%	12,083	0	12,083	152	12,235
133 668 Natural Resources Trustee	4	0.01%	51	0	51	1	51
134 669 Health Policy Commission	19	0.05%	241	0	241	3	244
135 670 Veterans Services	314	0.79%	3,977	0	3,977	50	4,027
136 690 Children, Youth & Families	3,034	7.65%	38,428	0	38,428	484	38,912
137 705 Dept of Military Affairs	299	0.75%	3,787	0	3,787	48	3,835
138 760 Parole Brd	6	0.02%	76	0	76	1	77
139 765 Juvenile Parole Brd	6	0.02%	76	0	76	1	77
140 770 Dept of Corrections	2,632	6.64%	33,337	0	33,337	420	33,757

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
141 780 Crime Victims Reparations	26	0.07%	\$329	\$0	\$329	\$4	\$333
142 790 Dept of Public Safety	1,629	4.11%	20,633	0	20,633	260	20,893
143 795 Homeland Security & Emergency M	116	0.29%	1,469	0	1,469	19	1,488
144 805 Dept of Transportation	4,147	10.46%	52,525	0	52,525	662	53,187
145 924 Public Education Department	600	1.51%	7,600	0	7,600	96	7,695
148 940 Public School Facilities Authority	80	0.20%	1,013	0	1,013	13	1,026
149 949 Education Trust Board	3	0.01%	38	0	38	0	38
169 999 Other	7	0.02%	89	0	89	1	90
Subtotal	39,647	100.00%	502,165	0	502,165	6,228	508,394
Direct Bills					0		0
Total					\$502,165		\$508,394
Basis Units: Classified Positions							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Labor Relations Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	101	0.71%	\$4,983	\$0	\$4,983	\$0	\$4,983
9 350-604 GSD Purchasing	21	0.15%	1,036	0	1,036	0	1,036
13 394 State Treasurer	22	0.15%	1,085	0	1,085	13	1,099
60 333 Taxation and Revenue	875	6.12%	43,171	0	43,171	524	43,695
62 340 Administrative Hearings Office	2	0.01%	99	0	99	1	100
69 350-598 GSD Program Support	27	0.19%	1,332	0	1,332	16	1,348
71 350-605 GSD Printing & Graphics	6	0.04%	296	0	296	4	300
72 350-606 GSD Risk Management	36	0.25%	1,776	0	1,776	22	1,798
73 350-609 GSD Aviation	3	0.02%	148	0	148	2	150
74 350-609 GSD Motor Pool	17	0.12%	839	0	839	10	849
75 350-609 GSD Surplus Property	7	0.05%	345	0	345	4	350
78 355 Public Defender	353	2.47%	17,416	0	17,416	211	17,628
81 361 DoIT	118	0.83%	5,822	0	5,822	71	5,893
93 420 Regulation and Licensing	152	1.06%	7,499	0	7,499	91	7,590
94 430 Public Regulation Commission	57	0.40%	2,812	0	2,812	34	2,846
95 440 Superintendent of Insurance	58	0.41%	2,862	0	2,862	35	2,896
98 460 NM State Fair	36	0.25%	1,776	0	1,776	22	1,798
106 505 Dept of Cultural Affairs	468	3.28%	23,090	0	23,090	280	23,370
115 569 Organic Commodity Commission	3	0.02%	148	0	148	2	150
116 601 Commission on Women	9	0.06%	444	0	444	5	449
120 606 Commission for the Blind	60	0.42%	2,960	0	2,960	36	2,996
122 624 Aging & Long Term Svcs	103	0.72%	5,082	0	5,082	62	5,143
123 630 Human Services	1,774	12.42%	87,525	0	87,525	1,062	88,588
124 631 Workforce Solutions	686	4.80%	33,846	0	33,846	411	34,257
125 632 Workers Compensation Admin	90	0.63%	4,440	0	4,440	54	4,494
127 644 Vocational Rehabilitation	262	1.83%	12,927	0	12,927	157	13,083
130 662 Miners' Hospital	143	1.00%	7,055	0	7,055	86	7,141
131 665 Dept of Health	2,818	19.72%	139,034	0	139,034	1,687	140,721
132 667 Dept of Environment	496	3.47%	24,472	0	24,472	297	24,769
135 670 Veterans Services	119	0.83%	5,871	0	5,871	71	5,942
136 690 Children, Youth & Families	1,582	11.07%	78,052	0	78,052	947	79,000
140 770 Dept of Corrections	1,964	13.75%	96,900	0	96,900	1,176	98,076
142 790 Dept of Public Safety	110	0.77%	5,427	0	5,427	66	5,493
144 805 Dept of Transportation	1,465	10.25%	72,280	0	72,280	877	73,157
145 924 Public Education Department	244	1.71%	12,038	0	12,038	146	12,185

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Labor Relations Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	14,287	100.00%	704,890	0	704,890	8,481	713,371
Direct Bills					0		0
Total					\$704,890		\$713,371
Basis Units: Represented Employees							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Other Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 378 Personnel Other	100	100.00%	\$313,218	\$0	\$313,218	\$8,607	\$321,825
Subtotal	100	100.00%	313,218	0	313,218	8,607	321,825
Direct Bills					0		0
Total					\$313,218		\$321,825
Basis Units: Direct Allocation to SPO Other							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other	Total
4 341-541 DFA - Policy & Budget	\$3,022	\$811	\$0	\$0	\$3,832
5 341-542 DFA - Program Support	814	215	0	0	1,029
6 341-543 DFA - Comm Dev & Local Gov	3,835	1,026	0	0	4,861
7 341-544 DFA - Financial Control	6,043	1,609	0	0	7,652
8 350-608 GSD Facilities Management	12,784	3,306	4,983	0	21,073
9 350-604 GSD Purchasing	2,673	684	1,036	0	4,393
10 378 Personnel Board	3,951	0	0	0	3,951
11 369 Commission on Public Records	3,294	744	0	0	4,038
12 305 Attorney General CS	22,350	3,309	0	0	25,659
13 394 State Treasurer	3,411	718	1,099	0	5,228
14 950 Higher Education Department	4,705	2,360	0	0	7,065
15 111 Legislative Council Service	5,646	718	0	0	6,365
16 112 Legislative Finance Committee	4,470	564	0	0	5,034
17 114 Senate Chief Clerk	1,059	192	0	0	1,251
18 115 House Chief Clerk	1,059	257	0	0	1,315
19 117 Legislative Education Study Comrr	1,176	269	0	0	1,446
20 119 Legislative Building	5,882	654	0	0	6,536
21 131 Legislature	0	231	0	0	231
22 205 Supreme Court Law Library	706	115	0	0	821
23 208 NM Compilation Commission	588	77	0	0	665
24 210 Judicial Standards Commission	823	115	0	0	939
25 215 Court of Appeals	6,705	936	0	0	7,641
26 216 Supreme Court	3,647	487	0	0	4,134
27 218 Administrative Office of the Courts	48,523	6,464	0	0	54,987
28 219 Supreme Crt Building Commission	1,764	244	0	0	2,008
29 231 Judicial District Court 1st	10,440	1,449	0	0	11,889
30 232 Judicial District Court 2nd	39,936	5,310	0	0	45,246
31 233 Judicial District Court 3rd	10,410	1,462	0	0	11,872
32 234 Judicial District Court 4th	3,470	436	0	0	3,906
33 235 Judicial District Court 5th	9,411	1,103	0	0	10,514
34 236 Judicial District Court 6th	4,176	513	0	0	4,689
35 237 Judicial District Court 7th	3,529	513	0	0	4,042
36 238 Judicial District Court 8th	3,999	449	0	0	4,448
37 239 Judicial District Court 9th	5,705	846	0	0	6,552
38 240 Judicial District Court 10th	1,118	154	0	0	1,271
39 241 Judicial District Court 11th	8,822	1,295	0	0	10,118
40 242 Judicial District Court 12th	4,941	782	0	0	5,723
41 243 Judicial District Court 13th	9,881	1,257	0	0	11,138
42 244 Bernalillo County Metropolitan Crt	34,025	4,925	0	0	38,950
43 251 Judicial District Attorney 1st	9,411	1,218	0	0	10,629
44 252 Judicial District Attorney 2nd	30,055	4,976	0	0	35,031

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other	Total
45 253 Judicial District Attorney 3rd	\$7,528	\$1,424	\$0	\$0	\$8,952
46 254 Judicial District Attorney 4th	4,235	577	0	0	4,812
47 255 Judicial District Attorney 5th	8,352	988	0	0	9,339
48 256 Judicial District Attorney 6th	4,235	885	0	0	5,120
49 257 Judicial District Attorney 7th	3,529	487	0	0	4,016
50 258 Judicial District Attorney 8th	3,647	577	0	0	4,224
51 259 Judicial District Attorney 9th	4,352	500	0	0	4,853
52 260 Judicial District Attorney 10th	1,529	205	0	0	1,734
53 261 Judicial District Attorney 11th	6,940	1,180	0	0	8,120
54 262 Judicial District Attorney 12th	4,999	808	0	0	5,807
55 263 Judicial District Attorney 13th	7,764	1,283	0	0	9,046
56 264 Administrative Office of the DAs	1,412	359	0	0	1,771
57 265 Judicial District Attorney 11th Div I	3,764	500	0	0	4,264
59 308 State Auditor	3,294	795	0	0	4,089
60 333 Taxation and Revenue	94,771	23,278	43,695	0	161,744
61 337 Investment Council	2,823	1,090	0	0	3,913
62 340 Administrative Hearings Office	1,764	218	100	0	2,082
67 342 Public School Insurance Authority	1,176	154	0	0	1,330
68 343 Retiree Healthcare Authority	2,823	513	0	0	3,336
69 350-598 GSD Program Support	3,529	911	1,348	0	5,788
71 350-605 GSD Printing & Graphics	823	218	300	0	1,341
72 350-606 GSD Risk Management	4,588	1,180	1,798	0	7,565
73 350-609 GSD Aviation	353	90	150	0	592
74 350-609 GSD Motor Pool	2,235	577	849	0	3,661
75 350-609 GSD Surplus Property	823	218	350	0	1,391
76 352 Education Retirement Brd	7,646	1,462	0	0	9,108
78 355 Public Defender	45,288	8,029	17,628	0	70,945
79 356 Governor	2,706	693	0	0	3,398
80 360 Lieutenant Governor	471	180	0	0	650
81 361 DoIT	16,468	4,194	5,893	0	26,555
82 366 Public Employees Retirement Assc	9,175	1,924	0	0	11,099
84 370 Secretary of State	5,293	2,270	0	0	7,564
85 378 Personnel Other	0	1,385	0	321,825	323,210
86 379 Public Employees Labor Relations	235	38	0	0	274
88 404 Brd of Examiners - Architects	471	77	0	0	547
90 417 Border Authority	471	77	0	0	547
91 418 Tourism Department	4,941	2,078	0	0	7,018
92 419 Economic Development	4,588	1,218	0	0	5,806
93 420 Regulation and Licensing	28,396	6,951	7,590	0	42,938
94 430 Public Regulation Commission	14,351	5,630	2,846	0	22,828
95 440 Superintendent of Insurance	9,763	1,603	2,896	0	14,263

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other	Total
96 446 Brd of Medical Examiners	\$1,529	\$308	\$0	\$0	\$1,837
97 449 Board of Nursing	2,647	385	0	0	3,031
98 460 NM State Fair	3,294	1,385	1,798	0	6,477
99 464 Brd of Licensure - Engineers	823	167	0	0	990
100 465 Gaming Control Brd	4,941	1,013	0	0	5,954
101 469 Racing Commission	2,223	385	0	0	2,608
102 479 Brd of Veterinary Medicine	353	77	0	0	430
104 491 Military Base Planning	0	13	0	0	13
105 495 Spaceport Authority	1,882	308	0	0	2,190
106 505 Dept of Cultural Affairs	46,759	14,236	23,370	0	84,365
107 508 Livestock Board	7,999	1,565	0	0	9,564
108 516 Dept of Game & Fish	32,437	5,618	0	0	38,054
109 521 Energy, Minerals & Natural Resour	83,116	10,504	0	0	93,620
110 522 Youth Conservation Corp	235	64	0	0	299
111 538 Intertribal Ceremonial Office	0	38	0	0	38
112 539 Commission on Public Lands	15,821	3,155	0	0	18,977
113 550 Office of State Engineer/ISC	29,761	8,106	0	0	37,866
115 569 Organic Commodity Commission	0	77	150	0	227
116 601 Commission on Women	0	295	449	0	744
117 603 Office of African Amer Affairs	823	269	0	0	1,093
118 604 Comm for Deaf & Hearing Impaired	1,529	410	0	0	1,940
119 605 MLK Commission	235	38	0	0	274
120 606 Commission for the Blind	9,116	3,014	2,996	0	15,127
121 609 Indian Affairs	1,176	410	0	0	1,587
122 624 Aging & Long Term Svcs	26,055	4,874	5,143	0	36,073
123 630 Human Services	196,268	36,283	88,588	0	321,139
124 631 Workforce Solutions	49,876	18,648	34,257	0	102,780
125 632 Workers Compensation Admin	12,939	2,129	4,494	0	19,563
127 644 Vocational Rehabilitation	27,055	6,272	13,083	0	46,410
128 645 Disability Commission	1,529	231	0	0	1,760
129 647 Developmental Disabilities Comm	2,235	372	0	0	2,607
130 662 Miners' Hospital	26,938	16,635	7,141	0	50,713
131 665 Dept of Health	324,016	63,524	140,721	0	528,262
132 667 Dept of Environment	61,757	12,235	24,769	0	98,761
133 668 Natural Resources Trustee	353	51	0	0	404
134 669 Health Policy Commission	0	244	0	0	244
135 670 Veterans Services	24,820	4,027	5,942	0	34,790
136 690 Children, Youth & Families	226,970	38,912	79,000	0	344,882
137 705 Dept of Military Affairs	14,939	3,835	0	0	18,774
138 760 Parole Brd	706	77	0	0	783
139 765 Juvenile Parole Brd	0	77	0	0	77

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other	Total
140 770 Dept of Corrections	\$223,618	\$33,757	\$98,076	\$0	\$355,450
141 780 Crime Victims Reparations	2,706	333	0	0	3,039
142 790 Dept of Public Safety	124,572	20,893	5,493	0	150,958
143 795 Homeland Security & Emergency M	6,117	1,488	0	0	7,605
144 805 Dept of Transportation	241,827	53,187	73,157	0	368,171
145 924 Public Education Department	27,173	7,695	12,185	0	47,053
148 940 Public School Facilities Authority	5,352	1,026	0	0	6,378
149 949 Education Trust Board	235	38	0	0	274
169 999 Other	353	90	0	0	443
Total	\$2,544,919	\$508,394	\$713,371	\$321,825	\$4,088,509

FY 2020 STATEWIDE COST ALLOCATION PLAN

COMMISSION ON PUBLIC RECORDS

NATURE AND EXTENT OF SERVICES

The State Commission of Public Records provides access to and preservation of public records through its appointed State Records Administrator. The Administrator is responsible for managing the State Records Center and Archives (SRCA) and for developing and implementing a program for the efficient and economical management of the State's public records, regardless of their physical form.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the Commission have been allocated to Commission activities based on assigned salaries supported.
- Administrative Law – costs associated with publishing rules, notices and other required publications in accordance with New Mexico administrative law have been allocated on the basis of the number of rules, notices and documents published by department.
- Records Management – costs associated with storage, retrieval and destruction of records according to approved retention schedules and policies have been allocated by the number of records inventory transactions by department.
- Micrographics – costs associated with storage, retrieval and destruction of microfilmed records according to approved retention schedules and policies have been allocated by the number of microfilmed records inventory transactions by department.
- Historical and Other Services – costs associated with the historical preservation and archives have been allocated directly to Commission on Public Records - Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

A. Department Costs

Dept:11 369 Commission on Public Records

Description		Amount	General Admin	Admin Law	Records Mgt	Micrographics	Historical & Other
Personnel Costs							
Salaries	S1	1,468,394	472,371	167,525	391,286	38,881	398,331
<i>Salary % Split</i>			<i>32.17%</i>	<i>11.41%</i>	<i>26.65%</i>	<i>2.65%</i>	<i>27.13%</i>
Benefits	P	615,357	200,901	72,947	161,357	17,246	162,906
Subtotal - Personnel Costs		<u>2,083,751</u>	<u>673,272</u>	<u>240,472</u>	<u>552,643</u>	<u>56,127</u>	<u>561,237</u>
Services & Supplies Cost							
Professional Fees	P	114,001	34,030	0	42,985	0	36,986
Travel	P	2,591	473	0	0	0	2,118
Brd/Comm Expense	P	2,470	0	0	0	0	2,470
Transportation Expense	P	5,125	3,318	0	0	0	1,807
Furn/Fixtures/Equip	P	3,714	0	0	1,784	0	1,930
Supplies	P	60,418	37,352	374	4,650	507	17,535
Maintenance	P	17,073	4,527	0	387	0	12,159
Telecommunications	P	2,439	1,219	0	0	0	1,220
DoIT Services	P	62,522	52,380	0	0	0	10,142
Rental Expense	P	152,051	146,617	0	0	0	5,434
Other Operating	P	143,034	56,780	0	20,142	337	65,775
Grants	P	5,400	0	0	0	0	5,400
Capital	D	24,158	0	0	0	0	0
Deduct Direct Expense	P	(724,213)	0	0	0	0	(724,213)
Subtotal - Services & Supplies		<u>(129,217)</u>	<u>336,696</u>	<u>374</u>	<u>69,948</u>	<u>844</u>	<u>(561,237)</u>
Department Cost Total		1,954,534	1,009,968	240,846	622,591	56,971	(0)
Adjustments to Cost							
Capital	D	(24,158)	0	0	0	0	0
Subtotal - Adjustments		<u>(24,158)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,930,376	1,009,968	240,846	622,591	56,971	(0)
General Admin Distribution			(1,009,968)	169,870	396,764	39,425	403,908
Grand Total		<u>\$1,930,376</u>		<u>\$410,716</u>	<u>\$1,019,355</u>	<u>\$96,396</u>	<u>\$403,908</u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:11 369 Commission on Public Records

Department	First Incoming	Second Incoming	Admin Law	Records Mgt	Micrographics	Historical & Other
1 State Library	\$432,993	\$0	\$72,827	\$170,100	\$16,902	\$173,163
1 Los Lunas Campus	899	0	151	353	35	359
Subtotal - Building Depreciation	433,891	0	72,978	170,454	16,937	173,522
4 Policy & Budget	151	36	31	73	7	75
Subtotal - 341-541 DFA - Policy & Budget	151	36	31	73	7	75
7 Accounting	4,080	922	841	1,965	195	2,001
7 Contract Review	275	72	58	137	14	139
7 Payroll	1,917	477	403	941	93	957
Subtotal - 341-544 DFA - Financial Cor	6,273	1,471	1,303	3,042	302	3,097
8 Facilities Maintenance	377,274	14,922	65,965	154,074	15,310	156,848
8 Lease Management	2,206	84	385	900	89	916
Subtotal - 350-608 GSD Facilities Man	379,480	15,006	66,350	154,973	15,399	157,764
9 Purchasing	910	4	154	359	36	366
Subtotal - 350-604 GSD Purchasing	910	4	154	359	36	366
10 Human Resources	3,254	40	554	1,294	129	1,317
10 Adjudication	735	9	125	292	29	297
Subtotal - 378 Personnel Board	3,989	49	679	1,586	158	1,615
11 Admin Law	0	16,734	2,815	6,574	653	6,692
11 Records Mgt	0	3,068	516	1,205	120	1,227
11 Micrographics	0	33,189	5,582	13,038	1,296	13,273
Subtotal - 369 Commission on Public R	0	52,991	8,913	20,817	2,069	21,192
12 Open Government Section	0	55,109	9,269	21,649	2,151	22,039
Subtotal - 305 Attorney General CS	0	55,109	9,269	21,649	2,151	22,039
13 Banking/Cash Mgmt	0	1,386	233	544	54	554
Subtotal - 394 State Treasurer	0	1,386	233	544	54	554
Total Incoming	824,695	126,051	159,910	373,499	37,114	380,224
C. Total Allocated		\$2,881,122	\$570,626	\$1,392,854	\$133,510	\$784,132
			19.81%	48.34%	4.63%	27.22%

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Admin Law Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	8	1.02%	\$5,578	\$0	\$5,578	\$0	\$5,578
10 378 Personnel Board	1	0.13%	697	0	697	0	697
11 369 Commission on Public Records	24	3.05%	16,734	0	16,734	0	16,734
12 305 Attorney General CS	7	0.89%	4,881	0	4,881	197	5,077
14 950 Higher Education Department	42	5.33%	29,284	0	29,284	1,179	30,463
59 308 State Auditor	4	0.51%	2,789	0	2,789	112	2,901
60 333 Taxation and Revenue	5	0.63%	3,486	0	3,486	140	3,627
62 340 Administrative Hearings Office	6	0.76%	4,183	0	4,183	168	4,352
66 341-544 DFA Financial Control Other	1	0.13%	697	0	697	28	725
68 343 Retiree Healthcare Authority	1	0.13%	697	0	697	28	725
69 350-598 GSD Program Support	4	0.51%	2,789	0	2,789	112	2,901
76 352 Education Retirement Brd	12	1.52%	8,367	0	8,367	337	8,704
78 355 Public Defender	1	0.13%	697	0	697	28	725
84 370 Secretary of State	14	1.78%	9,761	0	9,761	393	10,154
88 404 Brd of Examiners - Architects	4	0.51%	2,789	0	2,789	112	2,901
92 419 Economic Development	4	0.51%	2,789	0	2,789	112	2,901
93 420 Regulation and Licensing	136	17.26%	94,825	0	94,825	3,819	98,644
95 440 Superintendent of Insurance	34	4.31%	23,706	0	23,706	955	24,661
96 446 Brd of Medical Examiners	4	0.51%	2,789	0	2,789	112	2,901
97 449 Board of Nursing	7	0.89%	4,881	0	4,881	197	5,077
99 464 Brd of Licensure - Engineers	9	1.14%	6,275	0	6,275	253	6,528
101 469 Racing Commission	7	0.89%	4,881	0	4,881	197	5,077
102 479 Brd of Veterinary Medicine	14	1.78%	9,761	0	9,761	393	10,154
104 491 Military Base Planning	1	0.13%	697	0	697	28	725
106 505 Dept of Cultural Affairs	36	4.57%	25,101	0	25,101	1,011	26,112
107 508 Livestock Board	2	0.25%	1,394	0	1,394	56	1,451
108 516 Dept of Game & Fish	57	7.23%	39,743	0	39,743	1,601	41,343
109 521 Energy, Minerals & Natural Resour	42	5.33%	29,284	0	29,284	1,179	30,463
112 539 Commission on Public Lands	2	0.25%	1,394	0	1,394	56	1,451
113 550 Office of State Engineer/ISC	2	0.25%	1,394	0	1,394	56	1,451
122 624 Aging & Long Term Svcs	3	0.38%	2,092	0	2,092	84	2,176
123 630 Human Services	107	13.58%	74,605	0	74,605	3,005	77,609
124 631 Workforce Solutions	35	4.44%	24,403	0	24,403	983	25,386
125 632 Workers Compensation Admin	3	0.38%	2,092	0	2,092	84	2,176
131 665 Dept of Health	28	3.55%	19,523	0	19,523	786	20,309
132 667 Dept of Environment	38	4.82%	26,495	0	26,495	1,067	27,562
136 690 Children, Youth & Families	2	0.25%	1,394	0	1,394	56	1,451
142 790 Dept of Public Safety	3	0.38%	2,092	0	2,092	84	2,176
144 805 Dept of Transportation	7	0.89%	4,881	0	4,881	197	5,077
145 924 Public Education Department	65	8.25%	45,321	0	45,321	1,825	47,146
152 954 New Mexico State University	6	0.76%	4,183	0	4,183	168	4,352

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Admin Law Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	788	100.00%	549,425	0	549,425	21,201	570,626
Direct Bills					0		0
Total					\$549,425		\$570,626
Basis Units: Notices & Rules Published							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Records Mgt Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	594	0.70%	\$9,394	\$0	\$9,394	\$0	\$9,394
10 378 Personnel Board	925	1.09%	14,628	0	14,628	0	14,628
11 369 Commission on Public Records	194	0.23%	3,068	0	3,068	0	3,068
12 305 Attorney General CS	2,920	3.44%	46,178	0	46,178	1,737	47,915
13 394 State Treasurer	220	0.26%	3,479	0	3,479	131	3,610
14 950 Higher Education Department	78	0.09%	1,234	0	1,234	46	1,280
15 111 Legislative Council Service	3,393	3.99%	53,658	0	53,658	2,019	55,677
16 112 Legislative Finance Committee	573	0.67%	9,062	0	9,062	341	9,403
19 117 Legislative Education Study Comr	7	0.01%	111	0	111	4	115
20 119 Legislative Building	9	0.01%	142	0	142	5	148
21 131 Legislature	13	0.02%	206	0	206	8	213
25 215 Court of Appeals	79	0.09%	1,249	0	1,249	47	1,296
26 216 Supreme Court	306	0.36%	4,839	0	4,839	182	5,021
27 218 Administrative Office of the Courts	81	0.10%	1,281	0	1,281	48	1,329
42 244 Bernalillo County Metropolitan Crt	1,728	2.03%	27,327	0	27,327	1,028	28,355
43 251 Judicial District Attorney 1st	7,800	9.18%	123,352	0	123,352	4,641	127,993
56 264 Administrative Office of the DAs	7	0.01%	111	0	111	4	115
59 308 State Auditor	75	0.09%	1,186	0	1,186	45	1,231
60 333 Taxation and Revenue	1,089	1.28%	17,222	0	17,222	648	17,870
61 337 Investment Council	70	0.08%	1,107	0	1,107	42	1,149
67 342 Public School Insurance Authority	69	0.08%	1,091	0	1,091	41	1,132
69 350-598 GSD Program Support	799	0.94%	12,636	0	12,636	475	13,111
76 352 Education Retirement Brd	369	0.43%	5,835	0	5,835	220	6,055
78 355 Public Defender	2,807	3.30%	44,391	0	44,391	1,670	46,061
79 356 Governor	189	0.22%	2,989	0	2,989	112	3,101
80 360 Lieutenant Governor	23	0.03%	364	0	364	14	377
81 361 DoIT	25	0.03%	395	0	395	15	410
82 366 Public Employees Retirement Assc	1,797	2.12%	28,418	0	28,418	1,069	29,488
84 370 Secretary of State	1,004	1.18%	15,878	0	15,878	597	16,475
88 404 Brd of Examiners - Architects	78	0.09%	1,234	0	1,234	46	1,280
92 419 Economic Development	18	0.02%	285	0	285	11	295
93 420 Regulation and Licensing	3,311	3.90%	52,361	0	52,361	1,970	54,331
94 430 Public Regulation Commission	2,260	2.66%	35,740	0	35,740	1,345	37,085
95 440 Superintendent of Insurance	1,598	1.88%	25,271	0	25,271	951	26,222
96 446 Brd of Medical Examiners	642	0.76%	10,153	0	10,153	382	10,535
97 449 Board of Nursing	527	0.62%	8,334	0	8,334	314	8,648
99 464 Brd of Licensure - Engineers	26	0.03%	411	0	411	15	427
100 465 Gaming Control Brd	10	0.01%	158	0	158	6	164
102 479 Brd of Veterinary Medicine	5	0.01%	79	0	79	3	82
106 505 Dept of Cultural Affairs	113	0.13%	1,787	0	1,787	67	1,854
107 508 Livestock Board	803	0.95%	12,699	0	12,699	478	13,177

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Records Mgt Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 516 Dept of Game & Fish	3	0.00%	\$47	\$0	\$47	\$2	\$49
109 521 Energy, Minerals & Natural Resour	599	0.71%	9,473	0	9,473	356	9,829
110 522 Youth Conservation Corp	36	0.04%	569	0	569	21	591
112 539 Commission on Public Lands	269	0.32%	4,254	0	4,254	160	4,414
113 550 Office of State Engineer/ISC	332	0.39%	5,250	0	5,250	198	5,448
116 601 Commission on Women	64	0.08%	1,012	0	1,012	38	1,050
121 609 Indian Affairs	2	0.00%	32	0	32	1	33
122 624 Aging & Long Term Svcs	497	0.59%	7,860	0	7,860	296	8,155
123 630 Human Services	9,441	11.11%	149,303	0	149,303	5,617	154,920
125 632 Workers Compensation Admin	89	0.10%	1,407	0	1,407	53	1,460
126 635 Workforce Trng & Development	1,048	1.23%	16,573	0	16,573	624	17,197
127 644 Vocational Rehabilitation	93	0.11%	1,471	0	1,471	55	1,526
129 647 Developmental Disabilities Comm	18	0.02%	285	0	285	11	295
131 665 Dept of Health	8,326	9.80%	131,670	0	131,670	4,954	136,624
132 667 Dept of Environment	2,622	3.09%	41,465	0	41,465	1,560	43,025
134 669 Health Policy Commission	33	0.04%	522	0	522	20	542
136 690 Children, Youth & Families	5,518	6.50%	87,264	0	87,264	3,283	90,547
137 705 Dept of Military Affairs	1,372	1.62%	21,697	0	21,697	816	22,514
138 760 Parole Brd	1,391	1.64%	21,998	0	21,998	828	22,825
139 765 Juvenile Parole Brd	31	0.04%	490	0	490	18	509
140 770 Dept of Corrections	14,046	16.54%	222,129	0	222,129	8,357	230,485
141 780 Crime Victims Reparations	1,006	1.18%	15,909	0	15,909	599	16,508
142 790 Dept of Public Safety	247	0.29%	3,906	0	3,906	147	4,053
144 805 Dept of Transportation	219	0.26%	3,463	0	3,463	130	3,594
145 924 Public Education Department	569	0.67%	8,998	0	8,998	339	9,337
148 940 Public School Facilities Authority	145	0.17%	2,293	0	2,293	86	2,379
166 979 NM Sch for the Visually Impaired	60	0.07%	949	0	949	36	985
167 980 NM Sch for the Deaf	82	0.10%	1,297	0	1,297	49	1,346
169 999 Other	152	0.18%	2,404	0	2,404	90	2,494
Subtotal	84,944	100.00%	1,343,335	0	1,343,335	49,519	1,392,854
Direct Bills					0		0
Total					\$1,343,335		\$1,392,854
Basis Units: Storage Inventory							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Micrographics Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	711	0.48%	\$616	\$0	\$616	\$0	\$616
10 378 Personnel Board	1,071	0.72%	927	0	927	0	927
11 369 Commission on Public Records	38,330	25.81%	33,189	0	33,189	0	33,189
12 305 Attorney General CS	31	0.02%	27	0	27	1	28
24 210 Judicial Standards Commission	133	0.09%	115	0	115	6	121
26 216 Supreme Court	17	0.01%	15	0	15	1	15
60 333 Taxation and Revenue	58,405	39.33%	50,572	0	50,572	2,651	53,223
61 337 Investment Council	6	0.00%	5	0	5	0	5
69 350-598 GSD Program Support	87	0.06%	75	0	75	4	79
76 352 Education Retirement Brd	713	0.48%	617	0	617	32	650
79 356 Governor	33	0.02%	29	0	29	1	30
84 370 Secretary of State	8,700	5.86%	7,533	0	7,533	395	7,928
93 420 Regulation and Licensing	239	0.16%	207	0	207	11	218
94 430 Public Regulation Commission	9,486	6.39%	8,214	0	8,214	431	8,644
95 440 Superintendent of Insurance	19	0.01%	16	0	16	1	17
97 449 Board of Nursing	1	0.00%	1	0	1	0	1
99 464 Brd of Licensure - Engineers	304	0.20%	263	0	263	14	277
106 505 Dept of Cultural Affairs	972	0.65%	842	0	842	44	886
107 508 Livestock Board	2	0.00%	2	0	2	0	2
108 516 Dept of Game & Fish	17	0.01%	15	0	15	1	15
109 521 Energy, Minerals & Natural Resour	1,045	0.70%	905	0	905	47	952
112 539 Commission on Public Lands	2,016	1.36%	1,746	0	1,746	92	1,837
113 550 Office of State Engineer/ISC	10,458	7.04%	9,055	0	9,055	475	9,530
123 630 Human Services	286	0.19%	248	0	248	13	261
124 631 Workforce Solutions	7	0.00%	6	0	6	0	6
125 632 Workers Compensation Admin	456	0.31%	395	0	395	21	416
127 644 Vocational Rehabilitation	1	0.00%	1	0	1	0	1
131 665 Dept of Health	999	0.67%	865	0	865	45	910
132 667 Dept of Environment	115	0.08%	100	0	100	5	105
140 770 Dept of Corrections	401	0.27%	347	0	347	18	365
142 790 Dept of Public Safety	17	0.01%	15	0	15	1	15
144 805 Dept of Transportation	4,523	3.05%	3,916	0	3,916	205	4,122
145 924 Public Education Department	125	0.08%	108	0	108	6	114
169 999 Other	8,780	5.91%	7,602	0	7,602	399	8,001

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Micrographics Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	148,506	100.00%	128,589	0	128,589	4,921	133,510
Direct Bills					0		0
Total					\$128,589		\$133,510
Basis Units: Micrographics Inventory							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Historical & Other Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 369 CPR - Other	100	100.00%	\$733,721	\$0	\$733,721	\$50,411	\$784,132
Subtotal	100	100.00%	733,721	0	733,721	50,411	784,132
Direct Bills					0		0
Total					\$733,721		\$784,132
Basis Units: Direct to CPR Other							

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:11 369 Commission on Public Records

Department	Admin Law	Records Mgt	Micrographics	Historical & Other	Total
5 341-542 DFA - Program Support	\$5,578	\$9,394	\$616	\$0	\$15,587
10 378 Personnel Board	697	14,628	927	0	16,253
11 369 Commission on Public Records	16,734	3,068	33,189	0	52,991
12 305 Attorney General CS	5,077	47,915	28	0	53,021
13 394 State Treasurer	0	3,610	0	0	3,610
14 950 Higher Education Department	30,463	1,280	0	0	31,743
15 111 Legislative Council Service	0	55,677	0	0	55,677
16 112 Legislative Finance Committee	0	9,403	0	0	9,403
19 117 Legislative Education Study Comr	0	115	0	0	115
20 119 Legislative Building	0	148	0	0	148
21 131 Legislature	0	213	0	0	213
24 210 Judicial Standards Commission	0	0	121	0	121
25 215 Court of Appeals	0	1,296	0	0	1,296
26 216 Supreme Court	0	5,021	15	0	5,037
27 218 Administrative Office of the Courts	0	1,329	0	0	1,329
42 244 Bernalillo County Metropolitan Crt	0	28,355	0	0	28,355
43 251 Judicial District Attorney 1st	0	127,993	0	0	127,993
56 264 Administrative Office of the DAs	0	115	0	0	115
59 308 State Auditor	2,901	1,231	0	0	4,132
60 333 Taxation and Revenue	3,627	17,870	53,223	0	74,720
61 337 Investment Council	0	1,149	5	0	1,154
62 340 Administrative Hearings Office	4,352	0	0	0	4,352
66 341-544 DFA Financial Control Other	725	0	0	0	725
67 342 Public School Insurance Authority	0	1,132	0	0	1,132
68 343 Retiree Healthcare Authority	725	0	0	0	725
69 350-598 GSD Program Support	2,901	13,111	79	0	16,092
76 352 Education Retirement Brd	8,704	6,055	650	0	15,409
78 355 Public Defender	725	46,061	0	0	46,786
79 356 Governor	0	3,101	30	0	3,131
80 360 Lieutenant Governor	0	377	0	0	377
81 361 DoIT	0	410	0	0	410
82 366 Public Employees Retirement Assc	0	29,488	0	0	29,488
83 369 CPR - Other	0	0	0	784,132	784,132
84 370 Secretary of State	10,154	16,475	7,928	0	34,558
88 404 Brd of Examiners - Architects	2,901	1,280	0	0	4,181
92 419 Economic Development	2,901	295	0	0	3,197
93 420 Regulation and Licensing	98,644	54,331	218	0	153,193
94 430 Public Regulation Commission	0	37,085	8,644	0	45,729
95 440 Superintendent of Insurance	24,661	26,222	17	0	50,900
96 446 Brd of Medical Examiners	2,901	10,535	0	0	13,436
97 449 Board of Nursing	5,077	8,648	1	0	13,726

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:11 369 Commission on Public Records

Department	Admin Law	Records Mgt	Micrographics	Historical & Other	Total
99 464 Brd of Licensure - Engineers	\$6,528	\$427	\$277	\$0	\$7,232
100 465 Gaming Control Brd	0	164	0	0	164
101 469 Racing Commission	5,077	0	0	0	5,077
102 479 Brd of Veterinary Medicine	10,154	82	0	0	10,237
104 491 Military Base Planning	725	0	0	0	725
106 505 Dept of Cultural Affairs	26,112	1,854	886	0	28,852
107 508 Livestock Board	1,451	13,177	2	0	14,629
108 516 Dept of Game & Fish	41,343	49	15	0	41,408
109 521 Energy, Minerals & Natural Resour	30,463	9,829	952	0	41,245
110 522 Youth Conservation Corp	0	591	0	0	591
112 539 Commission on Public Lands	1,451	4,414	1,837	0	7,702
113 550 Office of State Engineer/ISC	1,451	5,448	9,530	0	16,429
116 601 Commission on Women	0	1,050	0	0	1,050
121 609 Indian Affairs	0	33	0	0	33
122 624 Aging & Long Term Svcs	2,176	8,155	0	0	10,331
123 630 Human Services	77,609	154,920	261	0	232,790
124 631 Workforce Solutions	25,386	0	6	0	25,393
125 632 Workers Compensation Admin	2,176	1,460	416	0	4,052
126 635 Workforce Trng & Development	0	17,197	0	0	17,197
127 644 Vocational Rehabilitation	0	1,526	1	0	1,527
129 647 Developmental Disabilities Comm	0	295	0	0	295
131 665 Dept of Health	20,309	136,624	910	0	157,843
132 667 Dept of Environment	27,562	43,025	105	0	70,692
134 669 Health Policy Commission	0	542	0	0	542
136 690 Children, Youth & Families	1,451	90,547	0	0	91,997
137 705 Dept of Military Affairs	0	22,514	0	0	22,514
138 760 Parole Brd	0	22,825	0	0	22,825
139 765 Juvenile Parole Brd	0	509	0	0	509
140 770 Dept of Corrections	0	230,485	365	0	230,851
141 780 Crime Victims Reparations	0	16,508	0	0	16,508
142 790 Dept of Public Safety	2,176	4,053	15	0	6,245
144 805 Dept of Transportation	5,077	3,594	4,122	0	12,793
145 924 Public Education Department	47,146	9,337	114	0	56,597
148 940 Public School Facilities Authority	0	2,379	0	0	2,379
152 954 New Mexico State University	4,352	0	0	0	4,352
166 979 NM Sch for the Visually Impaired	0	985	0	0	985
167 980 NM Sch for the Deaf	0	1,346	0	0	1,346
169 999 Other	0	2,494	8,001	0	10,495
Total	\$570,626	\$1,392,854	\$133,510	\$784,132	\$2,881,122

FY 2020 STATEWIDE COST ALLOCATION PLAN
ATTORNEY GENERAL – OPEN GOVERNMENT SECTION
NATURE AND EXTENT OF SERVICES

The Attorney General is the chief law enforcement officer for the state, is a guardian of the public interest, and serves as a consumer advocate. The duties and responsibilities of the Attorney General's Office stem from statutory authority and include a broad range of legal service and assistance as well as prosecution, enforcement and investigation. The Attorney General's Open Government Section within the Civil Division provides legal advice and representation to state agencies, boards and commissions and researches and drafts Attorney General Opinions and advisory letters. The section also conducts Sunshine Law seminars to teach state and local bodies their duties under the law and to provide the public with an understanding of what they should expect from their government.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of AG divisions have been allocated on the basis of salaries supported by division.
- Open Government Section – costs associated with services provided to state departments and boards and commissions have been allocated on the basis of attorney salaries assigned by department.
- All Other Divisions– costs associated with all other activities and functions of the office have been directly allocated to the Attorney General. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:12 305 Attorney General CS

Description		Amount	General Admin	Open Government Section	Other Divisions
Personnel Costs					
Salaries	S1	11,801,488	1,420,451	972,658	9,408,379
<i>Salary % Split</i>			<i>12.04%</i>	<i>8.24%</i>	<i>79.72%</i>
Benefits	P	4,505,308	838,315	312,182	3,354,811
Subtotal - Personnel Costs		<u>16,306,796</u>	<u>2,258,766</u>	<u>1,284,840</u>	<u>12,763,190</u>
Services & Supplies Cost					
Professional Fees	P	1,575,496	349,287	0	1,226,209
Travel	P	134,414	9,853	4,981	119,580
Transportation	P	302,504	155,233	0	147,271
Furn/Fixtures/Equip	P	24,578	20,413	0	4,165
Bld/Structures	P	1,310	417	0	893
Supplies	P	147,607	60,397	110	87,100
Maintenance	P	5,546	5,546	0	0
Telecommunications	P	235,182	177,204	0	57,978
DOIT Services	P	73,150	65,104	0	8,046
Rental Expense	P	771,223	633,406	60	137,757
Other Operating	P	1,210,549	272,237	5,102	933,210
Capital	D	0	0	0	0
Deduct Direct Expense	P	(15,485,399)	0	0	(15,485,399)
Subtotal - Services & Supplies		<u>(11,003,840)</u>	<u>1,749,097</u>	<u>10,253</u>	<u>(12,763,190)</u>
Department Cost Total		5,302,956	4,007,863	1,295,093	0
Adjustments to Cost					
Capital	D	0	0	0	0
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		5,302,956	4,007,863	1,295,093	0
General Admin Distribution			(4,007,863)	375,519	3,632,344
Grand Total		<u><u>\$5,302,956</u></u>		<u><u>\$1,670,612</u></u>	<u><u>\$3,632,344</u></u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:12 305 Attorney General CS

Department	First Incoming	Second Incoming	Open Government Section	Other Divisions
1 Villagra	\$334,239	\$0	\$31,317	\$302,922
Subtotal - Building Depreciation	334,239	0	31,317	302,922
4 Policy & Budget	1,722	406	199	1,929
Subtotal - 341-541 DFA - Policy & Budg	1,722	406	199	1,929
7 Accounting	15,546	3,513	1,786	17,273
7 Contract Review	2,272	597	269	2,601
7 Payroll	13,010	3,236	1,522	14,724
Subtotal - 341-544 DFA - Financial Cor	30,828	7,347	3,577	34,598
8 Facilities Maintenance	155,659	6,157	15,161	146,654
8 Lease Management	4,413	167	429	4,151
Subtotal - 350-608 GSD Facilities Man	160,071	6,324	15,591	150,805
9 Purchasing	6,600	28	621	6,006
Subtotal - 350-604 GSD Purchasing	6,600	28	621	6,006
10 Human Resources	22,081	269	2,094	20,256
10 Adjudication	3,268	41	310	2,999
Subtotal - 378 Personnel Board	25,349	310	2,404	23,255
11 Admin Law	4,881	197	476	4,602
11 Records Mgt	46,178	1,737	4,489	43,426
11 Micrographics	27	1	3	26
Subtotal - 369 Commission on Public R	51,085	1,935	4,968	48,053
12 Open Government Section *	0	21,918	0	21,918
Subtotal - 305 Attorney General CS	0	21,918	0	21,918
13 Banking/Cash Mgmt	0	11,337	1,062	10,275
Subtotal - 394 State Treasurer	0	11,337	1,062	10,275
Total Incoming	609,894	49,605	59,739	599,761
C. Total Allocated		\$5,962,455	\$1,730,351	\$4,232,104
			29.02%	70.98%

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Open Government Section Allocations

Dept:12 305 Attorney General CS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	35,826.86	3.68%	\$63,640	\$0	\$63,640	\$0	\$63,640
10 378 Personnel Board	14,570.89	1.50%	25,883	0	25,883	0	25,883
11 369 Commission on Public Records	31,024.01	3.19%	55,109	0	55,109	0	55,109
12 305 Attorney General CS	12,338.92	1.27%	21,918	0	21,918	0	21,918
76 352 Education Retirement Brd	12,585.19	1.29%	22,355	0	22,355	37	22,393
79 356 Governor	24,409.04	2.51%	43,358	0	43,358	72	43,430
82 366 Public Employees Retirement Assc	12,709.42	1.31%	22,576	0	22,576	38	22,614
84 370 Secretary of State	31,024.01	3.19%	55,109	0	55,109	92	55,200
86 379 Public Employees Labor Relations	12,585.19	1.29%	22,355	0	22,355	37	22,393
88 404 Brd of Examiners - Architects	17,451.01	1.79%	30,999	0	30,999	52	31,050
90 417 Border Authority	17,451.01	1.79%	30,999	0	30,999	52	31,050
93 420 Regulation and Licensing	335,242.69	34.47%	595,500	0	595,500	990	596,489
95 440 Superintendent of Insurance	12,709.42	1.31%	22,576	0	22,576	38	22,614
97 449 Board of Nursing	17,451.01	1.79%	30,999	0	30,999	52	31,050
99 464 Brd of Licensure - Engineers	8,173.94	0.84%	14,520	0	14,520	24	14,544
101 469 Racing Commission	12,338.92	1.27%	21,918	0	21,918	36	21,954
102 479 Brd of Veterinary Medicine	14,570.89	1.50%	25,883	0	25,883	43	25,926
103 490 Cumbres & Toltec Railroad Comm	6,958.03	0.72%	12,360	0	12,360	21	12,380
106 505 Dept of Cultural Affairs	94,408.83	9.71%	167,701	0	167,701	279	167,979
108 516 Dept of Game & Fish	8,173.94	0.84%	14,520	0	14,520	24	14,544
109 521 Energy, Minerals & Natural Resour	42,511.93	4.37%	75,515	0	75,515	125	75,640
118 604 Comm for Deaf & Hearing Impaired	12,338.92	1.27%	21,918	0	21,918	36	21,954
120 606 Commission for the Blind	6,958.03	0.72%	12,360	0	12,360	21	12,380
124 631 Workforce Solutions	8,173.94	0.84%	14,520	0	14,520	24	14,544
128 645 Disability Commission	12,338.92	1.27%	21,918	0	21,918	36	21,954
129 647 Developmental Disabilities Comm	8,173.94	0.84%	14,520	0	14,520	24	14,544
132 667 Dept of Environment	41,851.21	4.30%	74,341	0	74,341	124	74,465
138 760 Parole Brd	6,958.03	0.72%	12,360	0	12,360	21	12,380
141 780 Crime Victims Reparations	12,338.92	1.27%	21,918	0	21,918	36	21,954
142 790 Dept of Public Safety	17,451.01	1.79%	30,999	0	30,999	52	31,050
166 979 NM Sch for the Visually Impaired	6,958.03	0.72%	12,360	0	12,360	21	12,380
167 980 NM Sch for the Deaf	21,255.97	2.19%	37,758	0	37,758	63	37,820
169 999 Other	43,345.97	4.46%	76,997	0	76,997	128	77,124

STATE OF NEW MEXICO
 FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Open Government Section Allocations

Dept:12 305 Attorney General CS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	972,658.04	100.00%	1,727,757	0	1,727,757	2,594	1,730,351
Direct Bills					0		0
Total					\$1,727,757		\$1,730,351
Basis Units: Assigned Staff Salaries							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Other Divisions Allocations

Dept:12 305 Attorney General CS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 305 Attorney General	100	100.00%	\$4,185,093	\$0	\$4,185,093	\$47,011	\$4,232,104
Subtotal	100	100.00%	4,185,093	0	4,185,093	47,011	4,232,104
Direct Bills					0		0
Total					\$4,185,093		\$4,232,104

Basis Units: Direct Allocation to Attorney General

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:12 305 Attorney General CS

Department	Open Government Section	Other Divisions	Total
5 341-542 DFA - Program Support	\$63,640	\$0	\$63,640
10 378 Personnel Board	25,883	0	25,883
11 369 Commission on Public Records	55,109	0	55,109
12 305 Attorney General CS	21,918	0	21,918
58 305 Attorney General	0	4,232,104	4,232,104
76 352 Education Retirement Brd	22,393	0	22,393
79 356 Governor	43,430	0	43,430
82 366 Public Employees Retirement Assc	22,614	0	22,614
84 370 Secretary of State	55,200	0	55,200
86 379 Public Employees Labor Relations	22,393	0	22,393
88 404 Brd of Examiners - Architects	31,050	0	31,050
90 417 Border Authority	31,050	0	31,050
93 420 Regulation and Licensing	596,489	0	596,489
95 440 Superintendent of Insurance	22,614	0	22,614
97 449 Board of Nursing	31,050	0	31,050
99 464 Brd of Licensure - Engineers	14,544	0	14,544
101 469 Racing Commission	21,954	0	21,954
102 479 Brd of Veterinary Medicine	25,926	0	25,926
103 490 Cumbres & Toltec Railroad Comm	12,380	0	12,380
106 505 Dept of Cultural Affairs	167,979	0	167,979
108 516 Dept of Game & Fish	14,544	0	14,544
109 521 Energy, Minerals & Natural Resour	75,640	0	75,640
118 604 Comm for Deaf & Hearing Impaired	21,954	0	21,954
120 606 Commission for the Blind	12,380	0	12,380
124 631 Workforce Solutions	14,544	0	14,544
128 645 Disability Commission	21,954	0	21,954
129 647 Developmental Disabilities Comm	14,544	0	14,544
132 667 Dept of Environment	74,465	0	74,465
138 760 Parole Brd	12,380	0	12,380
141 780 Crime Victims Reparations	21,954	0	21,954
142 790 Dept of Public Safety	31,050	0	31,050
166 979 NM Sch for the Visually Impaired	12,380	0	12,380
167 980 NM Sch for the Deaf	37,820	0	37,820
169 999 Other	77,124	0	77,124
Total	\$1,730,351	\$4,232,104	\$5,962,455

FY 2020 STATEWIDE COST ALLOCATION PLAN

STATE TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is entrusted with receiving, keeping and disbursing all State monies, unless otherwise provided by law. The mission of the agency is to promote and protect the financial interests of the citizens and agencies of New Mexico through prudent financial decisions and actions that involve State monies. The State Treasurer processes warrants and accounts for cash receipts and disbursements by state agencies. As authorized by law, the State Treasurer invests funds not immediately required for the operation of state government in income-earning securities and contracts to enhance General Fund investment revenue while ensuring safety of the funds. The agency also manages the Local Government Investment Pool, a short-term investment fund that provides an investment alternative for local government entities and Indian tribes and pueblos.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the Agency have been allocated to Agency activities based on assigned salaries supported.
- Banking and Cash Management - costs associated with warrant processing and cash management functions have been allocated on the basis of the number of warrants processed by department.
- Other - costs associated with investment activities with bond proceeds and local government funds have been allocated directly to State Treasure - Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:13 394 State Treasurer

Description		Amount	General Admin	Banking/Cash Mgmt	Other
Personnel Costs					
Salaries	S1	1,924,318	852,293	651,748	420,277
<i>Salary % Split</i>			<i>44.29%</i>	<i>33.87%</i>	<i>21.84%</i>
Benefits	P	734,592	338,609	243,076	152,907
Subtotal - Personnel Costs		<u>2,658,910</u>	<u>1,190,902</u>	<u>894,824</u>	<u>573,184</u>
Services & Supplies Cost					
Professional Fees	P	1,785,123	370,038	0	1,415,085
Travel	P	9,097	7,406	0	1,691
Transportation Exp	P	8,701	8,701	0	0
Supplies	P	41,391	41,391	0	0
Telecomm	P	4,940	4,940	0	0
DOIT Services	P	56,445	56,445	0	0
Rental Expense	P	240,841	240,841	0	0
Other Operating	P	1,106,515	61,228	0	1,045,287
Capital	D	34,706	0	0	0
Debt Service/Principle & Interest	D	530,114,128	0	0	0
Deduct Direct Cost	P	(3,035,247)	0	0	(3,035,247)
	P	0	0	0	0
Subtotal - Services & Supplies		<u>530,366,640</u>	<u>790,990</u>	<u>0</u>	<u>(573,184)</u>
Department Cost Total		533,025,550	1,981,892	894,824	0
Adjustments to Cost					
Capital	D	(34,706)	0	0	0
Debt Service/Principle & Interest	D	(530,114,128)	0	0	0
Subtotal - Adjustments		<u>(530,148,834)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		2,876,716	1,981,892	894,824	0
General Admin Distribution			(1,981,892)	1,204,910	776,982
Grand Total		<u><u>\$2,876,716</u></u>		<u><u>\$2,099,734</u></u>	<u><u>\$776,982</u></u>

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:13 394 State Treasurer

Department	First Incoming	Second Incoming	Banking/Cash Mgmt	Other
4 Policy & Budget	\$271	\$64	\$204	\$131
Subtotal - 341-541 DFA - Policy & Budget	271	64	204	131
7 Accounting	21,843	4,937	16,281	10,499
7 Contract Review	826	217	634	409
7 Payroll	1,986	494	1,508	972
Subtotal - 341-544 DFA - Financial Cor	24,655	5,648	18,423	11,880
8 Lease Management	2,206	84	1,392	898
Subtotal - 350-608 GSD Facilities Manag	2,206	84	1,392	898
9 Purchasing	1,101	5	672	433
Subtotal - 350-604 GSD Purchasing	1,101	5	672	433
10 Human Resources	3,370	41	2,074	1,337
10 Adjudication	709	9	437	282
10 Labor Relations	1,085	13	668	431
Subtotal - 378 Personnel Board	5,165	63	3,179	2,050
11 Records Mgt	3,479	131	2,195	1,415
Subtotal - 369 Commission on Public R	3,479	131	2,195	1,415
13 Banking/Cash Mgmt	0	1,603	975	628
Subtotal - 394 State Treasurer	0	1,603	975	628
Total Incoming	36,877	7,597	27,038	17,436
C. Total Allocated		\$2,921,190	\$2,126,773	\$794,417
			72.81%	27.19%

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Banking/Cash Mgmt Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	5,246	0.22%	\$4,600	\$0	\$4,600	\$0	\$4,600
5 341-542 DFA - Program Support	2,702	0.11%	2,370	0	2,370	0	2,370
6 341-543 DFA - Comm Dev & Local Gov	3,808	0.16%	3,339	0	3,339	0	3,339
7 341-544 DFA - Financial Control	235,336	9.72%	206,378	0	206,378	0	206,378
8 350-608 GSD Facilities Management	10,052	0.42%	8,815	0	8,815	0	8,815
9 350-604 GSD Purchasing	1,224	0.05%	1,073	0	1,073	0	1,073
10 378 Personnel Board	1,164	0.05%	1,021	0	1,021	0	1,021
11 369 Commission on Public Records	1,580	0.07%	1,386	0	1,386	0	1,386
12 305 Attorney General CS	12,928	0.53%	11,337	0	11,337	0	11,337
13 394 State Treasurer	1,828	0.08%	1,603	0	1,603	0	1,603
14 950 Higher Education Department	13,376	0.55%	11,730	0	11,730	29	11,759
15 111 Legislative Council Service	6,280	0.26%	5,507	0	5,507	14	5,521
16 112 Legislative Finance Committee	2,348	0.10%	2,059	0	2,059	5	2,064
17 114 Senate Chief Clerk	340	0.01%	298	0	298	1	299
18 115 House Chief Clerk	824	0.03%	723	0	723	2	724
19 117 Legislative Education Study Comrr	1,248	0.05%	1,094	0	1,094	3	1,097
20 119 Legislative Building	3,656	0.15%	3,206	0	3,206	8	3,214
21 131 Legislature	10,116	0.42%	8,871	0	8,871	22	8,893
22 205 Supreme Court Law Library	2,104	0.09%	1,845	0	1,845	5	1,850
23 208 NM Compilation Commission	1,556	0.06%	1,365	0	1,365	3	1,368
24 210 Judicial Standards Commission	1,308	0.05%	1,147	0	1,147	3	1,150
25 215 Court of Appeals	2,716	0.11%	2,382	0	2,382	6	2,388
26 216 Supreme Court	984	0.04%	863	0	863	2	865
27 218 Administrative Office of the Courts	76,948	3.18%	67,480	0	67,480	166	67,645
28 219 Supreme Crt Building Commission	644	0.03%	565	0	565	1	566
29 231 Judicial District Court 1st	3,396	0.14%	2,978	0	2,978	7	2,985
30 232 Judicial District Court 2nd	6,704	0.28%	5,879	0	5,879	14	5,894
31 233 Judicial District Court 3rd	3,652	0.15%	3,203	0	3,203	8	3,210
32 234 Judicial District Court 4th	2,080	0.09%	1,824	0	1,824	4	1,829
33 235 Judicial District Court 5th	5,592	0.23%	4,904	0	4,904	12	4,916
34 236 Judicial District Court 6th	3,792	0.16%	3,325	0	3,325	8	3,334
35 237 Judicial District Court 7th	3,308	0.14%	2,901	0	2,901	7	2,908
36 238 Judicial District Court 8th	2,992	0.12%	2,624	0	2,624	6	2,630
37 239 Judicial District Court 9th	2,572	0.11%	2,256	0	2,256	6	2,261
38 240 Judicial District Court 10th	1,140	0.05%	1,000	0	1,000	2	1,002
39 241 Judicial District Court 11th	5,188	0.21%	4,550	0	4,550	11	4,561
40 242 Judicial District Court 12th	2,584	0.11%	2,266	0	2,266	6	2,272
41 243 Judicial District Court 13th	7,076	0.29%	6,205	0	6,205	15	6,221
42 244 Bernalillo County Metropolitan Crt	7,596	0.31%	6,661	0	6,661	16	6,678
43 251 Judicial District Attorney 1st	1,780	0.07%	1,561	0	1,561	4	1,565
44 252 Judicial District Attorney 2nd	3,536	0.15%	3,101	0	3,101	8	3,109

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Banking/Cash Mgmt Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 253 Judicial District Attorney 3rd	2,160	0.09%	\$1,894	\$0	\$1,894	\$5	\$1,899
46 254 Judicial District Attorney 4th	1,964	0.08%	1,722	0	1,722	4	1,727
47 255 Judicial District Attorney 5th	2,112	0.09%	1,852	0	1,852	5	1,857
48 256 Judicial District Attorney 6th	1,908	0.08%	1,673	0	1,673	4	1,677
49 257 Judicial District Attorney 7th	2,020	0.08%	1,771	0	1,771	4	1,776
50 258 Judicial District Attorney 8th	2,016	0.08%	1,768	0	1,768	4	1,772
51 259 Judicial District Attorney 9th	1,976	0.08%	1,733	0	1,733	4	1,737
52 260 Judicial District Attorney 10th	1,160	0.05%	1,017	0	1,017	2	1,020
53 261 Judicial District Attorney 11th	1,960	0.08%	1,719	0	1,719	4	1,723
54 262 Judicial District Attorney 12th	3,220	0.13%	2,824	0	2,824	7	2,831
55 263 Judicial District Attorney 13th	2,796	0.12%	2,452	0	2,452	6	2,458
56 264 Administrative Office of the DAs	6,952	0.29%	6,097	0	6,097	15	6,112
57 265 Judicial District Attorney 11th Div I	1,500	0.06%	1,315	0	1,315	3	1,319
59 308 State Auditor	1,428	0.06%	1,252	0	1,252	3	1,255
60 333 Taxation and Revenue	348,817	14.41%	305,895	0	305,895	751	306,647
61 337 Investment Council	3,236	0.13%	2,838	0	2,838	7	2,845
67 342 Public School Insurance Authority	2,044	0.08%	1,792	0	1,792	4	1,797
68 343 Retiree Healthcare Authority	12,700	0.52%	11,137	0	11,137	27	11,165
69 350-598 GSD Program Support	399	0.02%	350	0	350	1	351
71 350-605 GSD Printing & Graphics	218	0.01%	191	0	191	0	192
72 350-606 GSD Risk Management	48,460	2.00%	42,497	0	42,497	104	42,601
73 350-609 GSD Aviation	181	0.01%	159	0	159	0	159
74 350-609 GSD Motor Pool	1,270	0.05%	1,114	0	1,114	3	1,116
75 350-609 GSD Surplus Property	78	0.00%	68	0	68	0	69
76 352 Education Retirement Brd	11,332	0.47%	9,938	0	9,938	24	9,962
77 354 Sentencing Commission	144	0.01%	126	0	126	0	127
78 355 Public Defender	21,264	0.88%	18,647	0	18,647	46	18,693
79 356 Governor	1,316	0.05%	1,154	0	1,154	3	1,157
80 360 Lieutenant Governor	548	0.02%	481	0	481	1	482
81 361 DoIT	12,520	0.52%	10,979	0	10,979	27	11,006
82 366 Public Employees Retirement Assc	5,196	0.21%	4,557	0	4,557	11	4,568
84 370 Secretary of State	5,600	0.23%	4,911	0	4,911	12	4,923
86 379 Public Employees Labor Relations	328	0.01%	288	0	288	1	288
88 404 Brd of Examiners - Architects	556	0.02%	488	0	488	1	489
90 417 Border Authority	1,100	0.05%	965	0	965	2	967
91 418 Tourism Department	13,236	0.55%	11,607	0	11,607	29	11,636
92 419 Economic Development	5,148	0.21%	4,515	0	4,515	11	4,526
93 420 Regulation and Licensing	16,228	0.67%	14,231	0	14,231	35	14,266
94 430 Public Regulation Commission	15,544	0.64%	13,631	0	13,631	33	13,665
96 446 Brd of Medical Examiners	1,284	0.05%	1,126	0	1,126	3	1,129
97 449 Board of Nursing	1,792	0.07%	1,571	0	1,571	4	1,575

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Banking/Cash Mgmt Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 464 Brd of Licensure - Engineers	1,432	0.06%	\$1,256	\$0	\$1,256	\$3	\$1,259
100 465 Gaming Control Brd	2,364	0.10%	2,073	0	2,073	5	2,078
101 469 Racing Commission	2,056	0.08%	1,803	0	1,803	4	1,807
102 479 Brd of Veterinary Medicine	1,036	0.04%	909	0	909	2	911
104 491 Military Base Planning	320	0.01%	281	0	281	1	281
105 495 Spaceport Authority	2,084	0.09%	1,828	0	1,828	4	1,832
106 505 Dept of Cultural Affairs	38,896	1.61%	34,110	0	34,110	84	34,194
107 508 Livestock Board	8,008	0.33%	7,023	0	7,023	17	7,040
108 516 Dept of Game & Fish	40,240	1.66%	35,288	0	35,288	87	35,375
109 521 Energy, Minerals & Natural Resour	49,012	2.03%	42,981	0	42,981	106	43,087
110 522 Youth Conservation Corp	1,000	0.04%	877	0	877	2	879
111 538 Intertribal Ceremonial Office	8	0.00%	7	0	7	0	7
112 539 Commission on Public Lands	10,444	0.43%	9,159	0	9,159	22	9,181
113 550 Office of State Engineer/ISC	13,232	0.55%	11,604	0	11,604	29	11,632
115 569 Organic Commodity Commission	1,008	0.04%	884	0	884	2	886
116 601 Commission on Women	3,260	0.13%	2,859	0	2,859	7	2,866
117 603 Office of African Amer Affairs	1,444	0.06%	1,266	0	1,266	3	1,269
118 604 Comm for Deaf & Hearing Impairec	2,772	0.11%	2,431	0	2,431	6	2,437
119 605 MLK Commission	976	0.04%	856	0	856	2	858
120 606 Commission for the Blind	9,488	0.39%	8,321	0	8,321	20	8,341
121 609 Indian Affairs	2,620	0.11%	2,298	0	2,298	6	2,303
122 624 Aging & Long Term Svcs	19,184	0.79%	16,823	0	16,823	41	16,865
123 630 Human Services	289,241	11.95%	253,650	0	253,650	623	254,273
124 631 Workforce Solutions	99,565	4.11%	87,314	0	87,314	214	87,528
125 632 Workers Compensation Admin	6,416	0.27%	5,627	0	5,627	14	5,640
127 644 Vocational Rehabilitation	14,936	0.62%	13,098	0	13,098	32	13,130
128 645 Disability Commission	1,172	0.05%	1,028	0	1,028	3	1,030
129 647 Developmental Disabilities Comm	6,772	0.28%	5,939	0	5,939	15	5,953
130 662 Miners' Hospital	22,536	0.93%	19,763	0	19,763	49	19,812
131 665 Dept of Health	165,468	6.84%	145,107	0	145,107	356	145,464
132 667 Dept of Environment	37,216	1.54%	32,637	0	32,637	80	32,717
133 668 Natural Resources Trustee	504	0.02%	442	0	442	1	443
134 669 Health Policy Commission	164	0.01%	144	0	144	0	144
135 670 Veterans Services	4,904	0.20%	4,301	0	4,301	11	4,311
136 690 Children, Youth & Families	161,929	6.69%	142,004	0	142,004	349	142,353
137 705 Dept of Military Affairs	15,412	0.64%	13,516	0	13,516	33	13,549
138 760 Parole Brd	1,664	0.07%	1,459	0	1,459	4	1,463
139 765 Juvenile Parole Brd	88	0.00%	77	0	77	0	77
140 770 Dept of Corrections	55,804	2.31%	48,937	0	48,937	120	49,058
141 780 Crime Victims Reparations	13,612	0.56%	11,937	0	11,937	29	11,966
142 790 Dept of Public Safety	71,940	2.97%	63,088	0	63,088	155	63,243

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Banking/Cash Mgmt Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 795 Homeland Security & Emergency M	9,340	0.39%	\$8,191	\$0	\$8,191	\$20	\$8,211
144 805 Dept of Transportation	114,182	4.72%	100,132	0	100,132	246	100,378
145 924 Public Education Department	80,084	3.31%	70,230	0	70,230	173	70,402
148 940 Public School Facilities Authority	9,076	0.38%	7,959	0	7,959	20	7,979
Subtotal	2,419,924	100.00%	2,122,154	0	2,122,154	4,619	2,126,773
Direct Bills					0		0
Total					\$2,122,154		\$2,126,773
Basis Units: Warrants by State Agency							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Other Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 394 State Treasurer Other	100	100.00%	\$791,439	\$0	\$791,439	\$2,978	\$794,417
Subtotal	100	100.00%	791,439	0	791,439	2,978	794,417
Direct Bills					0		0
Total					\$791,439		\$794,417

Basis Units: Direct Allocation to State Treasurer - Other

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
4 341-541 DFA - Policy & Budget	\$4,600	\$0	\$4,600
5 341-542 DFA - Program Support	2,370	0	2,370
6 341-543 DFA - Comm Dev & Local Gov	3,339	0	3,339
7 341-544 DFA - Financial Control	206,378	0	206,378
8 350-608 GSD Facilities Management	8,815	0	8,815
9 350-604 GSD Purchasing	1,073	0	1,073
10 378 Personnel Board	1,021	0	1,021
11 369 Commission on Public Records	1,386	0	1,386
12 305 Attorney General CS	11,337	0	11,337
13 394 State Treasurer	1,603	0	1,603
14 950 Higher Education Department	11,759	0	11,759
15 111 Legislative Council Service	5,521	0	5,521
16 112 Legislative Finance Committee	2,064	0	2,064
17 114 Senate Chief Clerk	299	0	299
18 115 House Chief Clerk	724	0	724
19 117 Legislative Education Study Comrr	1,097	0	1,097
20 119 Legislative Building	3,214	0	3,214
21 131 Legislature	8,893	0	8,893
22 205 Supreme Court Law Library	1,850	0	1,850
23 208 NM Compilation Commission	1,368	0	1,368
24 210 Judicial Standards Commission	1,150	0	1,150
25 215 Court of Appeals	2,388	0	2,388
26 216 Supreme Court	865	0	865
27 218 Administrative Office of the Courts	67,645	0	67,645
28 219 Supreme Crt Building Commission	566	0	566
29 231 Judicial District Court 1st	2,985	0	2,985
30 232 Judicial District Court 2nd	5,894	0	5,894
31 233 Judicial District Court 3rd	3,210	0	3,210
32 234 Judicial District Court 4th	1,829	0	1,829
33 235 Judicial District Court 5th	4,916	0	4,916
34 236 Judicial District Court 6th	3,334	0	3,334
35 237 Judicial District Court 7th	2,908	0	2,908
36 238 Judicial District Court 8th	2,630	0	2,630
37 239 Judicial District Court 9th	2,261	0	2,261
38 240 Judicial District Court 10th	1,002	0	1,002
39 241 Judicial District Court 11th	4,561	0	4,561
40 242 Judicial District Court 12th	2,272	0	2,272
41 243 Judicial District Court 13th	6,221	0	6,221
42 244 Bernalillo County Metropolitan Crt	6,678	0	6,678
43 251 Judicial District Attorney 1st	1,565	0	1,565
44 252 Judicial District Attorney 2nd	3,109	0	3,109

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
45 253 Judicial District Attorney 3rd	\$1,899	\$0	\$1,899
46 254 Judicial District Attorney 4th	1,727	0	1,727
47 255 Judicial District Attorney 5th	1,857	0	1,857
48 256 Judicial District Attorney 6th	1,677	0	1,677
49 257 Judicial District Attorney 7th	1,776	0	1,776
50 258 Judicial District Attorney 8th	1,772	0	1,772
51 259 Judicial District Attorney 9th	1,737	0	1,737
52 260 Judicial District Attorney 10th	1,020	0	1,020
53 261 Judicial District Attorney 11th	1,723	0	1,723
54 262 Judicial District Attorney 12th	2,831	0	2,831
55 263 Judicial District Attorney 13th	2,458	0	2,458
56 264 Administrative Office of the DAs	6,112	0	6,112
57 265 Judicial District Attorney 11th Div I	1,319	0	1,319
59 308 State Auditor	1,255	0	1,255
60 333 Taxation and Revenue	306,647	0	306,647
61 337 Investment Council	2,845	0	2,845
67 342 Public School Insurance Authority	1,797	0	1,797
68 343 Retiree Healthcare Authority	11,165	0	11,165
69 350-598 GSD Program Support	351	0	351
71 350-605 GSD Printing & Graphics	192	0	192
72 350-606 GSD Risk Management	42,601	0	42,601
73 350-609 GSD Aviation	159	0	159
74 350-609 GSD Motor Pool	1,116	0	1,116
75 350-609 GSD Surplus Property	69	0	69
76 352 Education Retirement Brd	9,962	0	9,962
77 354 Sentencing Commission	127	0	127
78 355 Public Defender	18,693	0	18,693
79 356 Governor	1,157	0	1,157
80 360 Lieutenant Governor	482	0	482
81 361 DoIT	11,006	0	11,006
82 366 Public Employees Retirement Assc	4,568	0	4,568
84 370 Secretary of State	4,923	0	4,923
86 379 Public Employees Labor Relations	288	0	288
87 394 State Treasurer Other	0	794,417	794,417
88 404 Brd of Examiners - Architects	489	0	489
90 417 Border Authority	967	0	967
91 418 Tourism Department	11,636	0	11,636
92 419 Economic Development	4,526	0	4,526
93 420 Regulation and Licensing	14,266	0	14,266
94 430 Public Regulation Commission	13,665	0	13,665
96 446 Brd of Medical Examiners	1,129	0	1,129

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
 3/11/2019

Allocation Summary

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
97 449 Board of Nursing	\$1,575	\$0	\$1,575
99 464 Brd of Licensure - Engineers	1,259	0	1,259
100 465 Gaming Control Brd	2,078	0	2,078
101 469 Racing Commission	1,807	0	1,807
102 479 Brd of Veterinary Medicine	911	0	911
104 491 Military Base Planning	281	0	281
105 495 Spaceport Authority	1,832	0	1,832
106 505 Dept of Cultural Affairs	34,194	0	34,194
107 508 Livestock Board	7,040	0	7,040
108 516 Dept of Game & Fish	35,375	0	35,375
109 521 Energy, Minerals & Natural Resour	43,087	0	43,087
110 522 Youth Conservation Corp	879	0	879
111 538 Intertribal Ceremonial Office	7	0	7
112 539 Commission on Public Lands	9,181	0	9,181
113 550 Office of State Engineer/ISC	11,632	0	11,632
115 569 Organic Commodity Commission	886	0	886
116 601 Commission on Women	2,866	0	2,866
117 603 Office of African Amer Affairs	1,269	0	1,269
118 604 Comm for Deaf & Hearing Impaired	2,437	0	2,437
119 605 MLK Commission	858	0	858
120 606 Commission for the Blind	8,341	0	8,341
121 609 Indian Affairs	2,303	0	2,303
122 624 Aging & Long Term Svcs	16,865	0	16,865
123 630 Human Services	254,273	0	254,273
124 631 Workforce Solutions	87,528	0	87,528
125 632 Workers Compensation Admin	5,640	0	5,640
127 644 Vocational Rehabilitation	13,130	0	13,130
128 645 Disability Commission	1,030	0	1,030
129 647 Developmental Disabilities Comm	5,953	0	5,953
130 662 Miners' Hospital	19,812	0	19,812
131 665 Dept of Health	145,464	0	145,464
132 667 Dept of Environment	32,717	0	32,717
133 668 Natural Resources Trustee	443	0	443
134 669 Health Policy Commission	144	0	144
135 670 Veterans Services	4,311	0	4,311
136 690 Children, Youth & Families	142,353	0	142,353
137 705 Dept of Military Affairs	13,549	0	13,549
138 760 Parole Brd	1,463	0	1,463
139 765 Juvenile Parole Brd	77	0	77
140 770 Dept of Corrections	49,058	0	49,058
141 780 Crime Victims Reparations	11,966	0	11,966

STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2018
3/11/2019

Allocation Summary

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
142 790 Dept of Public Safety	\$63,243	\$0	\$63,243
143 795 Homeland Security & Emergency M	8,211	0	8,211
144 805 Dept of Transportation	100,378	0	100,378
145 924 Public Education Department	70,402	0	70,402
148 940 Public School Facilities Authority	7,979	0	7,979
Total	\$2,126,773	\$794,417	\$2,921,190

FY 2020 STATEWIDE COST ALLOCATION PLAN

HIGHER EDUCATION DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Higher Education Department is the coordinating agency for the system of public higher education in New Mexico. The Agency provides policy and financial oversight over higher education institutions and administers financial aid programs. The Agency sets statewide policy and goals for higher education; reviews new and expanded programs within individual institutions; administers the process for changes in college districts and creation of new campuses; coordinates budget development for and allocates funds to the institutions; approves capital projects and sources of financing; and performs research and policy analysis.

Costs have been identified and allocated as follows:

- Policy Development and Institutional Financial Oversight – costs associated with statewide planning and oversight to ensure statewide coordination of policy goals have been allocated on the basis of total budget by higher educational institution.
- Other – costs associated with direct higher education programs have been allocated directly to Higher Education - Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

A. Department Costs

Dept:14 950 Higher Education Department

Description		Amount	General Admin	Policy & Oversight	Other Higher Ed
Personnel Costs					
Salaries	S1	2,323,375	0	1,559,987	763,388
<i>Salary % Split</i>			<i>.00%</i>	<i>67.14%</i>	<i>32.86%</i>
Benefits	P	935,101	0	630,521	304,580
Subtotal - Personnel Costs		3,258,476	0	2,190,508	1,067,968
Services & Supplies Cost					
Professional Fees	P	1,655,388	0	129,632	1,525,756
Travel	P	85,781	0	11,627	74,154
Brd/Comm Expense	P	5,175	0	5,175	0
Transportation	P	25,344	0	0	25,344
Bld/Structures	P	10	0	0	10
Supplies	P	106,722	0	90,082	16,640
Maintenance	P	1,953	0	1,953	0
Telecomm	P	0	0	0	0
DoIT Services	P	105,241	0	81,702	23,539
Rental Expense	P	317,675	0	204,042	113,633
Other Operating	P	1,434,964	0	81,033	1,353,931
Grants	P	92,641,925	0	0	92,641,925
Capital	D	46,525	0	0	0
Deduct Direct Expense	P	(96,842,900)	0	0	(96,842,900)
	P	0	0	0	0
Subtotal - Services & Supplies		(416,197)	0	605,246	(1,067,968)
Department Cost Total		2,842,279	0	2,795,754	0
Adjustments to Cost					
Capital	D	(46,525)	0	0	0
Subtotal - Adjustments		(46,525)	0	0	0
Total Costs After Adjustments		2,795,754	0	2,795,754	0
General Admin Distribution			0	0	0
Grand Total		\$2,795,754		\$2,795,754	\$0

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

B. Incoming Costs - (Default Spread Custom%)

Dept:14 950 Higher Education Department

Department	First Incoming	Second Incoming	Policy & Oversight	Other Higher Ed
3 GOB 2001	\$0	\$0	\$0	\$0
3 GOB 2003	0	0	0	0
3 GOB 2003 B	0	0	0	0
3 GOB 2005	0	0	0	0
3 GOB 2007	(13,780)	0	(13,780)	0
3 GOB 2008A REF	0	0	0	0
3 GOB 2009	495,119	0	495,119	0
3 STB 2006 A	2,428	0	2,428	0
3 STB 2007 A	2,152	0	2,152	0
3 STB 2008 A1	20,872	0	20,872	0
3 STB 2010 D	0	0	0	0
3 GOB 2011	24,907	0	24,907	0
Subtotal - Interest Expense	531,698	0	531,698	0
4 Policy & Budget	4,989	1,177	6,167	0
Subtotal - 341-541 DFA - Policy & Budg	4,989	1,177	6,167	0
7 Accounting	17,841	4,032	21,873	0
7 Contract Review	207	54	261	0
7 Payroll	2,739	681	3,420	0
Subtotal - 341-544 DFA - Financial Cor	20,786	4,768	25,554	0
8 Lease Management	4,413	167	4,580	0
Subtotal - 350-608 GSD Facilities Manag	4,413	167	4,580	0
9 Purchasing	3,379	14	3,393	0
Subtotal - 350-604 GSD Purchasing	3,379	14	3,393	0
10 Human Resources	4,649	57	4,705	0
10 Adjudication	2,331	29	2,360	0
Subtotal - 378 Personnel Board	6,979	86	7,065	0
11 Admin Law	29,284	1,179	30,463	0
11 Records Mgt	1,234	46	1,280	0
Subtotal - 369 Commission on Public R	30,518	1,226	31,743	0
13 Banking/Cash Mgmt	11,730	29	11,759	0
Subtotal - 394 State Treasurer	11,730	29	11,759	0
Total Incoming	614,492	7,467	621,959	0
C. Total Allocated		\$3,417,713	\$3,417,713	\$0
			100.00%	

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Policy & Oversight Allocations

Dept:14 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 952 University of New Mexico	1,553,054.61	48.23%	\$1,644,923	\$0	\$1,644,923	\$3,602	\$1,648,525
152 954 New Mexico State University	616,468.39	19.15%	652,935	0	652,935	1,430	654,364
153 956 New Mexico Highlands University	79,787.22	2.48%	84,507	0	84,507	185	84,692
154 958 Western New Mexico University	65,591.00	2.04%	69,471	0	69,471	152	69,623
155 960 Eastern New Mexico University	172,994.49	5.37%	183,228	0	183,228	401	183,629
156 962 New Mexico Inst of Mining & Techr	172,471.98	5.36%	182,674	0	182,674	400	183,074
157 964 Northern New Mexico College	23,216.00	0.72%	24,589	0	24,589	54	24,643
158 966 Santa Fe Community College	68,556.51	2.13%	72,612	0	72,612	159	72,771
159 968 Central New Mexico Comm Colleg	226,216.36	7.03%	239,598	0	239,598	525	240,123
160 970 Luna Community College	17,142.58	0.53%	18,157	0	18,157	40	18,196
161 972 Mesalands Community College	9,567.47	0.30%	10,133	0	10,133	22	10,156
162 974 New Mexico Junior College	40,217.11	1.25%	42,596	0	42,596	93	42,689
163 976 San Juan College	99,720.60	3.10%	105,619	0	105,619	231	105,851
164 977 Clovis Community College	24,036.94	0.75%	25,459	0	25,459	56	25,515
165 978 New Mexico Military Institute	50,742.82	1.58%	53,744	0	53,744	118	53,862
Subtotal	3,219,784.08	100.00%	3,410,246	0	3,410,246	7,467	3,417,713
Direct Bills					0		0
Total					\$3,410,246		\$3,417,713
Basis Units: Budget By Institution							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Other Higher Ed Allocations

Dept:14 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 950 Higher Education Other	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Direct to Higher Education Other							

**STATE OF NEW MEXICO
FY 2020 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2018
3/11/2019

Allocation Summary

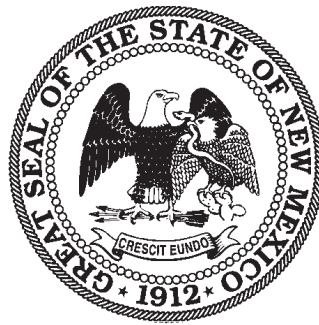
Dept:14 950 Higher Education Department

Department	Policy & Oversight	Other Higher Ed	Total
151 952 University of New Mexico	\$1,648,525	\$0	\$1,648,525
152 954 New Mexico State University	654,364	0	654,364
153 956 New Mexico Highlands University	84,692	0	84,692
154 958 Western New Mexico University	69,623	0	69,623
155 960 Eastern New Mexico University	183,629	0	183,629
156 962 New Mexico Inst of Mining & Techr	183,074	0	183,074
157 964 Northern New Mexico College	24,643	0	24,643
158 966 Santa Fe Community College	72,771	0	72,771
159 968 Central New Mexico Comm Colleg	240,123	0	240,123
160 970 Luna Community College	18,196	0	18,196
161 972 Mesalands Community College	10,156	0	10,156
162 974 New Mexico Junior College	42,689	0	42,689
163 976 San Juan College	105,851	0	105,851
164 977 Clovis Community College	25,515	0	25,515
165 978 New Mexico Military Institute	53,862	0	53,862
Total	\$3,417,713	\$0	\$3,417,713

The End

**State of New Mexico
FY 2020 Statewide Cost Allocation Plan
Section II:**

**Information on Internal Service Funds,
Self Insurance Funds, and
Other Billed Services**



**Based on Actual Revenues and Expenditures
Incurred in the Fiscal Year Ended
June 30, 2018**

Submitted 3/29/2019



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CERTIFICATE OF COST ALLOCATION PLAN

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

Certificate of Cost Allocation Plan

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

- (1) All costs included in the FY 2020 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2019 and ending June 30, 2020 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: Controller

Date of Execution: MARCH 29, 2019

OFFICE OF THE STATE AUDITOR

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

Office of the State Auditor

I. Service Description

The Office of the State Auditor is responsible for the annual audit of the financial affairs of every governmental agency in the State in accordance with auditing standards generally accepted in the United States of America, and the performance of special audits as needed. The State Auditor uses Office personnel or independent auditors approved by the Office to perform required audits. The procurement of designated independent public accountants by state agencies is regulated and overseen by the Office. The Office provides training to government agencies and independent public accountants regarding the procurement process and applicable accounting and auditing standards. To ensure quality audits, the Office subjects all audit reports submitted by independent public accountants to a thorough review process before the reports are released and performs working paper reviews on selected audits.

II. Financial Statements

All financial activities of the Office of the State Auditor are recorded in the separate financial statements. Financial statements for the Office are prepared and published by the State Auditor's Office. The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Position – the statement is presented in the State Auditor's financial statements on page 1.
2. Exhibit B: Statement of Activities – the statement is presented in the State Auditor's financial statements on page 2.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

Although the Office bills governmental agencies for some audit services it provides, the Office receives the majority of its funds from the State General Fund. The Office provides audited services at a lower amount than what private audit firms contracting with governmental entities charge. During fiscal year 2018, the average rate per hour for audit services was \$92.18.

VI. Billing Rates

The State Auditor's Office billing rates are established for each individual performing billable audit services. Rates include actual salary cost per individual plus and overhead rate. The average billing rate was \$92.18 per hour during the fiscal year ended June 30, 2018.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS) and 2 CFR, Part 200, Appendix V, imputed interest earnings have been calculated on the Fund's average cash balance utilizing the State Treasurer's average rate of return on short term investments for the year ended June 30, 2018. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. Treatment of Variances – Since the Office is approximately 85% funded by the General Fund, there are no positive variances.

This concludes the narrative information on the Office of the State Auditor. The previously noted exhibits are provided on the following pages.

**STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
STATEMENT OF NET POSITION
AS OF JUNE 30, 2018**

	FUND TOTAL
Assets:	
Current Assets:	
Petty Cash	\$0
Investment in General Fund Investment	989,162
Accounts Receivable, Net of Allowance	0
Due from Other State Agencies	0
Due from Local Governments	0
Total Current Assets	<u>989,162</u>
Noncurrent Assets:	
Capital Assets, Net of Accumulated Depreciation	<u>11,304</u>
Total Assets	<u><u>\$1,000,466</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	19,980
Payroll Benefits Payable	33,194
Payroll Taxes Payable	20,617
Accrued Payroll	49,244
Due to State General Fund	0
Due to Other State Agencies	0
State Dated Warrants	0
Accrued Compensated Absences	82,789
Total Current Liabilities	<u>205,824</u>
Long-Term Debt	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>205,824</u>
Net Assets:	
Invested in Capital Assets	11,304
Restricted	0
Unrestricted	<u>783,338</u>
Total Net Assets	<u><u>\$794,642</u></u>
Source of Information:	
State Auditor's Financial Statements and Independent Auditor's Report - Page 1	

STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
STATEMENT OF ACTIVITIES
AS OF JUNE 30, 2018

		FUND TOTAL
Revenues		
Program Revenues		
Audit Services		\$454,059
Miscellaneous Revenue		311
General Revenues		
State General Fund Appropriation		2,690,400
Reversions		(756)
Compensation Appropriation		0
Gain on Disposition of Property		0
Total Operating Revenues		<u>3,144,014</u>
Expenses		
Current Expenses		
Personal Services & Employee Benefits	\$2,652,693	
Contractual Services	51,355	
Loss on Disposition of Property	0	
Other Costs	<u>371,599</u>	3,075,647
Depreciation		<u>5,544</u>
Total Operating Expenses		<u>3,081,191</u>
Operating Income (Loss)		<u>62,823</u>
Net Assets - Beginning of Year, as Previously Reported		731,819
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$794,642</u></u>
Source of Information:		
State Auditor's Financial Statements and Independent Auditor's Report - Page 2		

STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$828,819)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Audit Services	\$454,059		
Miscellaneous Revenue	311		
State General Fund Appropriation	2,690,400		
Compensation Appropriation	0		
Gain on Disposition of Property	0		
Reversions	(756)		
Total Revenues			3,144,014
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	3,075,647		
Depreciation	5,544		
Total Per Financial Statements			3,081,191
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2018 SWCAP Costs	20,574		
Other	0		
Total Additions			20,574
Allowable Expenditures			3,101,765
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(12,938)		
Total Adjustments			(12,938)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$773,632)
Allowable Reserve (60 days)	(B)		508,968
Excess Balance (A) - (B)			(1,282,600)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Other Financing Sources	0		
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2017			1,560,638
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	20,574		
Imputed Interest Earnings	(12,938)		
Total Adjustments			7,636
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		\$1,568,274

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$794,642
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STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2018

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2017	\$971,137
B. Ending Cash Balance - Balance on June 30, 2018	989,162
C. Average FY 2018 Cash Balance ((A+B)/2)	980,150
D. State Treasury Average Rate of Return for FY 2018	1.32%
E. Imputed Interest Earnings for FY 2018 (C * D)	\$12,938

PERA – PUBLIC EMPLOYEES RETIREMENT FUND

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**Public Employees Retirement Association
Public Employees Retirement Fund**

I. Service Description

The Public Employees Retirement Association (PERA) administers the state's public employee retirement plans. PERA administers the following four plans/funds:

- Public Employees Retirement Fund (PERF) - The Fund is a cost-sharing, multiple employer defined benefit pension plan. The Fund has six divisions of members, including State General, State Police/Hazardous Duty, Municipal General, Municipal Police, Municipal Fire, and State Legislative Divisions; and offers 18 different coverage plans. Certain coverage plans are only applicable to a specific division. Eligibility for membership in PERF is set forth in State law. Each employee and elected official of every affiliated public employer is required to be a member, unless specifically excluded. All State employees are required to be a member in the Fund unless specifically excluded. Both members and their employers contribute to the Fund.
- Judicial Retirement Fund (JRF) - The Fund is a cost-sharing, multiple employer defined benefit pension plan. Eligibility for membership in JRF is set forth in State law. Every judge or justice becomes a member in the JRF upon election or appointment to office, unless an application for exemption has been appropriately filed or unless specifically excluded. Both members and their employers contribute to the Fund.
- Magistrate Retirement Fund (MRF) - The Fund is a cost-sharing, multiple employer defined benefit pension plan. Eligibility for membership in MRF is set forth in State law. Every judge magistrate becomes a member in the MRF upon election or appointment to office, unless an application for exemption has been appropriately filed or unless specifically excluded. Both members and their employers contribute to the Fund.
- Volunteer Firefighters Retirement Fund (VFRF) - The Fund is a cost-sharing, multiple employer defined benefit pension plan with a special funding situation. Eligibility for membership in VFRF is set forth in State law. Any volunteer, non-salaried firefighter who is listed as an active member on the rolls of a fire department and who meets certain age and service credit requirements set forth in the statute is eligible for membership in VFRF, unless specifically excluded.

Members do not make contributions to the Fund. State statutes require that the State Treasurer annually transfer funds from the Fire Protection Fund to VFRF.

- Deferred Compensation Plan (DCP) – The Plan permits employees to defer a portion of their income until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. PERA is the trustee of the Plan. However, the Plan is administered by a third party administrator acting under contract with PERA. The Administrator has authority to control and manage the operation of the Plan. As Plan trustee, PERA’s responsibility is to select investment options that are safe and provide a reasonable rate of return and to ensure that all investments, amounts, property, and rights under the executed Plan-Trust are held for the exclusive benefit of Plan participants and their beneficiaries, as defined in the Plan.
- SSA Program – PERA administers Social Security Administrative Program (SSA Program) for the State of New Mexico through a general fund appropriation.

II. Financial Statements

PERA financial statements are prepared and published annually. A copy of PERA’s financial statements for the fiscal year ended June 30, 2018 is provided as a separate document. The following exhibits are provided in this document:

1. Exhibit A: Statements of Fiduciary Net Position – the statement is presented in PERA’s financial statements on pages 35 and 36.
2. Exhibit B: Statements of Changes in Fiduciary Net Position - the statement is presented in PERA’s financial statements on pages 37 and 38.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018 for the following funds: PERF, JRF, and MRF. In accordance with statutes, the State Treasurer transferred in \$750,000 from the Fire Protection Fund to VFRF.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018 for any fund.

IV. Prior Year Adjustments

Prior year adjustments to the beginning fund balances to more accurately reflect financial activity from prior years. The adjustments included the recording of additional appropriated revenue, additional interest earnings and reclassifications. The adjustments are detailed in Note 15 to the Financial Statements on page 80.

V. Billing Methodology

Funding rates are developed based on information contained in the actuarial study of the various funds managed by PERA. In addition, costs associated with the administering the funds and allocations from the State-wide cost allocation plan are included in developing rates.

VI. Billing Rates

A description of the contribution percentages for each fund by members and their employers is provided in Note 1, General Description of the Association and Retirement Funds, Paragraph C beginning on page 40 of the PERA Financial Statements.

VII. Pension Fund Contribution Dates

Payments by employers are made on a payroll ending date. Thus, because of the variety of employers whose employees are enrolled, the Fund receives contributions on a daily basis. For State General Fund employees, the contributions are made on a bi-weekly basis.

VIII. Actuarial Report

PERA's actuarial report is provided as a separate document.

This concludes the narrative information on the Public Employees Retirement Association. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO
STATEMENT OF FIDUCIARY NET POSITION
AS OF JUNE 30, 2018

	PUBLIC EMPLOYEE	JUDICIAL	MAGISTRATE	VOLUNTEER FIREFIGHTERS	DEFERRED COMP.	SSA PROGRAM	TOTAL
Assets:							
Cash	\$771,803,069	\$4,577,409	\$1,620,186	\$3,507,932	\$0	\$0	\$781,508,596
Receivables							
Accrued Investment Income	572,046,741	3,392,729	1,200,865	2,600,042	0	0	579,240,377
Accounts Receivable - Brokers	0	0	0	0	0	0	0
Contributions Receivable	25,390,924	0	0	0	0	0	25,390,924
Accounts Receivable - Other	0	0	0	0	0	0	0
Participant Loans Receivable	0	0	0	0	12,294,869	0	12,294,869
Interfund Receivable	0	0	0	0	993,246	0	993,246
Total Receivables	<u>597,437,665</u>	<u>3,392,729</u>	<u>1,200,865</u>	<u>2,600,042</u>	<u>13,288,115</u>	<u>0</u>	<u>617,919,416</u>
Investment In State General Fund Poc	14,389,571	1,362,243	268,208	337,673	45,606	0	16,403,301
Investments, at Fair Value							
Domestic Equity	2,930,885,530	17,382,568	6,152,606	13,321,264	0	0	2,967,741,968
International Equity	2,712,374,090	16,086,615	5,693,900	12,328,099	0	0	2,746,482,704
Core Fixed Income	3,374,884,992	20,015,851	7,084,665	15,339,298	0	0	3,417,324,806
Global Fixed Income	840,561,730	4,985,224	1,764,534	3,820,464	0	0	851,131,952
Public MLP	282,040,977	1,672,736	592,069	1,281,914	0	0	285,587,696
Public REIT	702,031,675	4,163,627	1,473,727	3,190,827	0	0	710,859,856
TIPS	558,916,030	3,314,833	1,173,294	2,540,347	0	0	565,944,504
Derivatives	3,362,372	19,942	7,058	15,282	0	0	3,404,654
Absolute Return - Credit	439,094,992	2,604,195	921,762	1,995,745	0	0	444,616,694
Absolute Return - Equity	42,377,684	251,335	88,961	192,612	0	0	42,910,592
Absolute Return - Real Assets	4,412,329	26,169	9,263	20,055	0	0	4,467,816
Private Equity Partnership	872,124,747	5,172,419	1,830,792	3,963,922	0	0	883,091,880
Private Debt Partnership	864,685,086	5,128,296	1,815,174	3,930,108	0	0	875,558,664
Real Estate Equity Partnership	430,070,752	2,550,674	902,818	1,954,728	0	0	435,478,972
Real Estate Debt Partnership	198,675,069	1,178,307	417,065	903,004	0	0	201,173,445
Real Asset Partnership	649,704,255	3,853,282	1,363,880	2,952,992	0	0	657,874,409
Variable Earning Invest.(IRC 457)	0	0	0	0	457,990,195	0	457,990,195
Stable Value Option/Other (IRC 457)	0	0	0	0	129,567,328	0	129,567,328
Fixed Annuity Payout Option	0	0	0	0	1,062,992	0	1,062,992
Self Directed Option	0	0	0	0	4,954,319	0	4,954,319
Subtotal	<u>14,920,591,881</u>	<u>89,768,316</u>	<u>31,559,776</u>	<u>68,088,334</u>	<u>593,620,440</u>	<u>0</u>	<u>15,703,628,747</u>
Securities Lending Collateral	362,700,589	2,149,177	760,707	1,647,038	0	0	367,257,511
Total Investments	<u>15,283,292,470</u>	<u>91,917,493</u>	<u>32,320,483</u>	<u>69,735,372</u>	<u>593,620,440</u>	<u>0</u>	<u>16,070,886,258</u>
Capital Assets, Net	<u>11,093,835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,093,835</u>
Total Assets	<u>16,663,627,039</u>	<u>99,887,631</u>	<u>35,141,534</u>	<u>75,843,346</u>	<u>606,908,555</u>	<u>0</u>	<u>17,481,408,105</u>
Liabilities:							
Accounts Payable - Brokers	1,080,078,072	6,405,740	2,267,329	4,909,087	0	0	1,093,660,228
Accounts Payable - Other	9,850,803	2,375	21,153	0	0	0	9,874,331
Accrued Expenses	281,613	0	0	0	3,213	0	284,826
Compensated Absences	283,742	0	0	0	7,278	0	291,020
Interfund Payable	0	0	0	0	0	0	0
Securities Lending Liability	362,650,168	2,148,874	760,600	1,646,806	0	0	367,206,448
Total Liabilities	<u>1,453,144,398</u>	<u>8,556,989</u>	<u>3,049,082</u>	<u>6,555,893</u>	<u>10,491</u>	<u>0</u>	<u>1,471,316,853</u>
Net Assets Held in Trust for Pension Benefits	<u>\$15,210,482,641</u>	<u>\$91,330,642</u>	<u>\$32,092,452</u>	<u>\$69,287,453</u>	<u>\$606,898,064</u>	<u>\$0</u>	<u>\$16,010,091,252</u>
Source of Information:							
	PERA Financial Statements - Pages 35 and 36						

STATE OF NEW MEXICO
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AS OF JUNE 30, 2018

	PUBLIC EMPLOYEE	JUDICIAL	MAGISTRATE	VOLUNTEER FIREFIGHTERS	DEFERRED COMP.	SSA PROGRAM	TOTAL
Additions:							
Contributions							
Employer	\$319,499,468	\$4,723,239	\$1,231,917	\$0	\$0	\$0	\$325,454,624
Member	273,679,996	1,579,717	580,290	0	40,031,630	0	315,871,633
Appropriations State of New Mexico							
Legislative Fund	0	0	0	0	0	0	0
Fire Protection Fund	0	0	0	750,000	0	0	750,000
Service Credits Purchased	9,167,491	52,131	0	0	0	0	9,219,622
Total Contributions	<u>602,346,955</u>	<u>6,355,087</u>	<u>1,812,207</u>	<u>750,000</u>	<u>40,031,630</u>	<u>0</u>	<u>651,295,879</u>
Investment Income (Loss)							
Interest	137,920,420	841,374	296,992	627,619	3,054,544	0	142,740,949
Dividends	161,066,195	957,728	342,341	726,924	0	0	163,093,188
Net Appreciation in Fair Value	694,887,277	4,159,105	1,494,703	3,110,549	44,425,527	0	748,077,161
Other Investment Income	68,554,394	407,427	145,510	309,625	0	0	69,416,956
Securities Lending Income	3,462,298	20,582	7,344	15,639	0	0	3,505,863
Subtotal	<u>1,065,890,584</u>	<u>6,386,216</u>	<u>2,286,890</u>	<u>4,790,356</u>	<u>47,480,071</u>	<u>0</u>	<u>1,126,834,117</u>
Securities Lending Expenses	(529,775)	(3,142)	(1,112)	(2,408)	0	0	(536,437)
Other Investment Expenses	(61,134,203)	(363,479)	(129,988)	(275,890)	0	0	(61,903,560)
Total Investment Income (Loss)	<u>1,004,226,606</u>	<u>6,019,595</u>	<u>2,155,790</u>	<u>4,512,058</u>	<u>47,480,071</u>	<u>0</u>	<u>1,064,394,120</u>
Other Income	2,109,772	0	13,607	719	81,999	0	2,206,097
Special Fund Appropriation	0	0	0	0	0	89,000	89,000
Reversion	0	0	0	0	0	(27,935)	(27,935)
Total Additions	<u>1,608,683,333</u>	<u>12,374,682</u>	<u>3,981,604</u>	<u>5,262,777</u>	<u>87,593,700</u>	<u>61,065</u>	<u>1,717,957,161</u>
Deductions:							
Benefit Payments	1,133,417,826	10,585,110	3,951,032	2,318,519	48,221,377	0	1,198,493,864
Refunds to Terminated Employees	50,288,373	0	63,274	0	0	0	50,351,647
Life Insurance Premiums	0	0	0	0	33,880	0	33,880
Administrative Expenses	12,667,256	75,127	26,591	57,574	1,317,225	61,065	14,204,838
Total Deductions	<u>1,196,373,455</u>	<u>10,660,237</u>	<u>4,040,897</u>	<u>2,376,093</u>	<u>49,572,482</u>	<u>61,065</u>	<u>1,263,084,229</u>
Change in Net Assets	<u>412,309,878</u>	<u>1,714,445</u>	<u>(59,293)</u>	<u>2,886,684</u>	<u>38,021,218</u>	<u>0</u>	<u>454,872,932</u>
Net Assets Held in Trust for							
Pension Benefits							
Beginning of the Year	14,798,917,911	89,616,197	32,225,120	66,400,769	568,832,783	0	15,555,992,780
Prior Period Adjustment (Footnote 16)	(745,148)	-	(73,375)	-	44,063	0	(774,460)
Beginning of the Year Restated	<u>14,798,172,763</u>	<u>89,616,197</u>	<u>32,151,745</u>	<u>66,400,769</u>	<u>568,876,846</u>	<u>0</u>	<u>15,555,218,320</u>
End of the Year	<u>\$15,210,482,641</u>	<u>\$91,330,642</u>	<u>\$32,092,452</u>	<u>\$69,287,453</u>	<u>\$606,898,064</u>	<u>\$0</u>	<u>\$16,010,091,252</u>

Source of Information:

PERA Financial Statements - Pages 37 and 38

DOIT ENTERPRISE SERVICES FUND

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**Department of Information Technology
Enterprise Services**

I. Service Description

The Enterprise Services Division is responsible for designing, establishing and maintaining voice and data telecommunication systems for New Mexico state agencies and other governmental entities.

Communications Services are those services associated with designing, establishing and maintaining voice and data systems for the New Mexico State government. Communication services are also available to local governmental entities. Services include telephone, wireless, radio and microwave, and data network services.

Information System Services are services associated with providing automated data processing services for State departments/agencies and other local and federal governmental units. Services include mainframe, open systems, enterprise application, and other information system services.

II. Financial Statements

Financial activities of the Division are recorded in a DoIT enterprise fund. The fund is Fund 20310, Enterprise Services Fund. Financial statements for the Fund are presented in DoIT audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for enterprise funds under the heading of "Enterprise Services - 20310". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in the DoIT Audit on page 38.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in the DoIT Audit on page 40.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were transfers in for capital assets from the Severance Tax Bond Fund (89200) in the amount of \$2,472,022; the Enterprise ERF Fund (96880) in the amount of \$1,486,441; and the Radio Communications Fund (20340) in the amount of \$16,603.
2. Non-operating transfers out to other funds – There was a non-operating transfer out of \$3,904,716 to the Equipment Replacement Fund during the fiscal year. This transfer is to establish funds for the future replacement and/or upgrading of equipment. There was a non-operating transfer out of \$2,308,383 to the Program Support Fund (20320).

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

All costs, including an assessment from the Program Support Fund (Fund 20320), are identified and entered into a double step down cost allocation model. This model assigns costs of the various functions within the Fund to the various billing centers (rates).

At the beginning of the year, data from the cost allocation step down model is entered into another model that analyzes historical utilization data by billing service and anticipated usage based on customer needs and a billing rate by service is computed.

The actual cost of contracted services and the associated in-house staff and other costs are identified and documented. Costs associated with each type of service are then divided by the anticipated units of service to arrive at a rate by service. Two cost allocation analyses are performed during the year. The first one occurs in order to develop rates through expense projection and the second one occurs when the prior year's expenses are reviewed and rate amounts are judged to have been appropriate.

VI. Billing Rates

Exhibit G provides the billing rate in effect during the fiscal year ended June 30, 2018.

VII. Analysis of Fund Balance by Service

Exhibit F provides an analysis of the ending balances for each service and the calculation of the excess balance in accordance with CAS guidelines for each service.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget 2 CFR, Part 200, Appendix V. The previous balances for Fund 20310 and Fund 20330 have been combined.
2. Profit and Loss Analysis by Billable Service – Exhibit E provides a summary of the profit or loss by billable service.
3. Imputed Interest Earnings – Exhibit D provides the calculation of the imputed interest earnings for the Fund. Interest earnings on cash balances of the Fund are not recorded in the Fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund's average cash balance utilizing the State Treasurer's average rate of return on short term investments for the year ended June 30, 2018. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations.

The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government. Imputed interest earnings have been distributed to each bureau based on the ratio of their revenues to total revenues of the Fund.

4. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with operating the Fund. Therefore, any over/under recovery of costs will be included in subsequent rate calculations.

This concludes the narrative information on the DoIT Enterprise Services Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF NET POSITION
AS OF JUNE 30, 2018

ENTERPRISE SERVICES (20310)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$8,574,046
Accounts Receivable, Net	15,467,257
Due from Other State Agencies	0
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>24,041,303</u>
Noncurrent Assets:	
Capital Assets (Net)	<u>21,502,603</u>
Total Noncurrent Assets	<u>21,502,603</u>
Total Assets	<u><u>\$45,543,906</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$2,206,564
Accrued Salaries and Benefits Payable	326,938
Compensated Absences - Current	504,797
Due to the Federal Government	0
Due to Beneficiaries	3,050
Due to Other Funds	16,343,881
Capital Lease Obligations - Current	0
Due to Other State Agencies	0
Total Current Liabilities	<u>19,385,230</u>
Total Liabilities	<u>19,385,230</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	21,502,603
Restricted for Toll Free Phone Expenses	0
Unrestricted	<u>4,656,073</u>
Total Net Assets	<u>26,158,676</u>
Total Liabilities and Net Assets	<u><u>\$45,543,906</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 38	

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

ENTERPRISE SERVICES (20310)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$50,068,473
Other Revenue		210,566
Total Operating Revenues		<u>50,279,039</u>
Operating Expenses		
Current Expenses		
Personal Services		9,294,025
Contractual Services		6,151,105
Other Costs		20,083,292
Total Current Expenses		<u>35,528,422</u>
Depreciation		3,904,708
Total Operating Expenses		<u>39,433,130</u>
Operating Income (Loss)		<u>10,845,909</u>
Non-Operating (Expenses)		
Investment Income		0
Loss on Disposal of Capital Assets		0
Interest Expense		0
Total Non-Operating		<u>0</u>
Other Financing Sources (Uses)		
State General Fund Appropriations		0
Transfers In:		
Transfer of Capital Assets	3,975,066	
Closeout Fund 20330	<u>0</u>	3,975,066
Transfers Out:		
Program Support Assessment	(2,308,393)	
Equipment Replacement	(3,904,708)	
Other	<u>0</u>	(6,213,101)
Transfers From Other Agencies		
Transfers To Other Agencies		
Total Other Financing Sources		<u>(2,238,035)</u>
Special Item - Note 17		0
Change in Net Assets		8,607,874
Net Assets - Beginning of Year, as Previously Reported		17,550,802
Net Assets - End of Year		<u>\$26,158,676</u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 40		

**STATE OF NEW MEXICO
ENTERPRISE SERVICES (20310)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2018**

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$43,933,283)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$50,068,473		
Other Revenue	210,566		
Total Revenues			50,279,039
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	35,528,422		
Depreciation	3,904,708		
Loss on Disposal of Capital Assets	0		
Internal Fund Transfers - Program Support (Fund 20320)	2,308,393		
Internal Fund Transfers - Equip. Replacement (Fund 96880)	3,904,708		
Total Per Financial Statements	45,646,231		
Deductions Unallowable Costs			
Bad Debt Expense	0		
Transfers - Equipment Replacement Fund	(3,904,708)		
Total Deductions		(3,904,708)	
Additional Allowable Costs			
FY 2018 SWCAP Costs	362,244		
Depreciation DOIT Governmental Activities	5,319,232		
Other	0		
Total Additions		5,681,476	
Allowable Costs			47,422,999
Adjustments:			
Prior Period Adjustments			
Imputed Interest Earnings (Exhibit E)		(139,265)	
Total Adjustments			(139,265)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$40,937,978)
Allowable Reserve (60 days / 365 days)	(B)		6,279,297
Excess Balance (A) - (B)			(47,217,275)
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			
TOTAL CONTRIBUTED CAPITAL BALANCE			76,695,610
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfer In - Transfer of Capital Assets	3,975,066		
Plus: Special Appropriation	0		
Less: Transfers Out	0		
Net Transfers		3,975,066	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$80,670,676
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2017			
TOTAL ADJUSTMENTS BALANCE			(15,211,525)
ADJUSTMENTS:			
Deductions Unallowable Costs	(3,904,708)		
Additional Allowable Costs	5,681,476		
Prior Year AR Reduction	0		
Imputed Interest Earnings	(139,265)		
Total Adjustments		1,637,503	
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		(\$13,574,022)
PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$26,158,676

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2018

ENTERPRISE SERVICES (20310)

DESCRIPTION	TOTAL FUND
A. Beginning Cash Balance - Balance on July 1, 2017	\$12,526,676
B. Ending Cash Balance - Balance on June 30, 2018	\$8,574,046
C. Average FY 2018 Cash Balance ((A+B)/2)	10,550,361
D. State Treasury Average Rate of Return for FY 2018	1.32%
E. Imputed Interest Earnings for FY 2018 (C * D)	\$139,265

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
ENTERPRISE SERVICES (20310)

PROFIT/LOSS ANALYSIS BY BILLABLE SERVICE
AS OF JUNE 30, 2018

BILLABLE SERVICE	REVENUES			2 CFR PART 200			PROFIT (LOSS)
	PER FINANCIAL	IMPUTED INTEREST *	TOTAL	OPERATING	DEPREC.	TOTAL	
COMMUNICATIONS SERVICES							
Telephone Services							
Dial Tone	2,214,360	\$6,133	\$2,220,493	1,813,575	192,144	\$2,005,718	\$214,775
Basic Deskset	6,822,710	18,898	6,841,607	5,587,841	592,017	6,179,859	661,749
Reception Phone	86,510	240	86,749	70,852	7,507	78,358	8,391
Telephone Moves, Add, & Changes	272,195	754	272,949	626,039	0	626,039	(353,090)
Misc Equip & Supplies	0	0	0	0	0	0	0
Long Distance Toll	619,059	1,715	620,774	513,664	43,071	556,735	64,039
Toll Free Service	1,180,542	3,270	1,183,812	979,553	82,136	1,061,690	122,122
Toll Miscellaneous	1,376	4	1,380	1,142	96	1,237	142
Automatic Call Distribution	361,872	1,002	362,874	323,756	37,414	361,169	1,705
Conference Calling (instant meeting)	252,763	700	253,463	180,454	20,854	201,308	52,155
Conference Calling (standard)	0	0	0	0	0	0	0
Conference Calling - Misc	76	0	76	66	8	74	3
VA-IVR	59,251	164	59,415	52,388	7,158	59,546	(131)
VA-Estimated Wait Time	6,600	18	6,618	20,002	2,434	22,437	(15,819)
VA Speech Recognition	5,460	15	5,475	53,939	6,233	60,172	(54,697)
Voice Recording	54,780	152	54,932	48,435	6,618	55,052	(121)
Voice Miscellaneous	97,724	271	97,995	81,640	8,614	90,255	7,740
Voice Mail	1,806,123	5,003	1,811,126	1,479,226	156,720	1,635,946	175,180
Subtotal	13,841,399	38,338	13,879,738	11,832,572	1,163,023	12,995,595	884,143
Wireless Services							
Unlimited Push-to-Talk	0	0	0	0	0	0	0
Basic Access Fee	501,305	1,389	502,694	467,106	9,119	476,225	26,468
Enhanced Access Fee	6,517	18	6,535	6,069	119	6,188	347
PDA Access Fee	3,900,472	10,804	3,911,276	3,694,192	72,123	3,766,315	144,961
Broadband Access Fee	968,394	2,682	971,076	906,504	17,698	924,202	46,874
PDA Data Only	0	0	0	0	0	0	0
Wireless Equipment	356,952	989	357,941	356,952	0	356,952	989
Data Tethering Service	23,110	64	23,174	22,929	448	23,377	(203)
Subtotal	5,756,750	15,945	5,772,695	5,453,752	99,507	5,553,259	219,436
Radio and Microwave Services							
Local Base	0	0	0	0	0	0	0
Remote Base	0	0	0	0	0	0	0
Base Station	2,753,364	7,626	2,760,990	1,362,905	1,526,197	2,889,102	(128,111)
Single Channel Console	42,768	118	42,886	21,170	23,706	44,876	(1,990)
Multi-Channel Console	296,736	822	297,558	146,883	164,482	311,365	(13,807)
Mobile Radio	2,341,743	6,486	2,348,229	1,159,154	1,298,034	2,457,188	(108,959)
Mobile Radio with Repeater	0	0	0	0	0	0	0
Mobile Repeater Only	1,247,839	3,456	1,251,295	617,676	691,680	1,309,356	(58,061)
Radio Pager	0	0	0	0	0	0	0
Portable Radio	5,049,837	13,987	5,063,824	2,499,650	2,799,138	5,298,788	(234,964)
Telemotes	9,108	25	9,133	4,508	5,049	9,557	(424)
Maintenance of Equipment	85,920	238	86,158	42,530	47,626	90,156	(3,998)
Subtotal	11,827,315	32,760	11,860,074	5,854,476	6,555,911	12,410,387	(550,313)
Data Network Services							
WAN Data Circuits	6,717,607	18,607	6,736,214	4,488,475	718,950	5,207,425	1,528,789
NS-WAN 3-7 MEG	0	0	0	0	0	0	0
NS-WAN MES Core	743	2	745	1,028	153	1,182	(437)
NS WAN Core Shared	2,968	8	2,976	4,108	613	4,720	(1,744)
NS WAN MES 10 MEG	513	1	514	710	106	816	(302)
NS WAN MES 100 MEG	0	0	0	0	0	0	0
Netwrk Engineering and Design	4,004	11	4,015	4,004	0	4,004	11
Internet Access Service	300,111	831	300,943	300,013	29,926	329,940	(28,997)
Spaceport Direct	0	0	0	0	0	0	0
Subtotal	7,025,947	19,461	7,045,408	4,798,338	749,749	5,548,087	1,497,321
Subtotal Communications	38,451,411	106,504	38,557,915	27,939,138	8,568,189	36,507,327	2,050,587

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
ENTERPRISE SERVICES (20310)

PROFIT/LOSS ANALYSIS BY BILLABLE SERVICE
AS OF JUNE 30, 2018

BILLABLE SERVICE	REVENUES			2 CFR PART 200			PROFIT (LOSS)
	PER FINANCIAL	IMPUTED INTEREST *	TOTAL	OPERATING	DEPREC.	TOTAL	
INFORMATION SYSTEMS SERVICES							
Mainframe Services							
General CPU	4,905,884	13,589	4,919,473	4,747,616	100,901	4,848,517	70,955
Database CPU	0	0	0	0	0	0	0
CICS CPU	0	0	0	0	0	0	0
Subtotal	4,905,884	13,589	4,919,473	4,747,616	100,901	4,848,517	70,955
Disk Occupancy	774,396	2,145	776,541	716,373	15,226	731,600	44,942
Tape Occupancy	241,540	669	242,210	188,756	4,012	192,768	49,442
Print Pages	10,879	30	10,909	163,922	5,066	168,988	(158,078)
Subtotal	1,026,816	2,844	1,029,660	1,069,051	24,304	1,093,355	(63,695)
Open Systems							
Winserver Dedicated	0	0	0	0	0	0	0
Rack Unit Fee	935,168	2,590	937,758	912,495	72,543	985,038	(47,279)
Server System Administration	0	0	0	0	0	0	0
San Storage	627,270	1,737	629,007	575,203	295,259	870,462	(241,455)
Tier 1 San Storage	0	0	0	0	0	0	0
Tier 2 San Storage	0	0	0	0	0	0	0
Open Systems Backup	19,643	54	19,697	4,109	2,019	6,128	13,569
Subtotal	1,582,081	4,382	1,586,463	1,491,807	369,821	1,861,628	(275,165)
Enterprise Application Services							
Mailbox Fee	1,997,543	5,533	2,003,075	1,549,459	48,010	1,597,469	405,606
Mailbox Extra Storage	27,788	77	27,864	24,647	764	25,411	2,453
Email Encryption	9,333	26	9,359	7,229	224	7,453	1,906
Blackberry Service	0	0	0	0	0	0	0
File & Print Service	388,905	1,077	389,982	689,982	71,407	761,165	(371,183)
Agency Application Systems Maint.	79,782	221	80,003	79,782	0	79,782	221
Managed Desktop	130,627	362	130,988	130,627	0	130,627	362
Application Systems Development	2,394	7	2,401	2,394	0	2,394	7
Wireless LAN	25,210	70	25,279	34,889	5,206	40,094	(14,815)
Certiclear	0	0	0	0	0	0	0
Application Hosting Service Fee	0	0	0	0	0	0	0
Cloud Server	241,265	668	241,933	67,439	6,982	74,421	167,512
Cloud Server Memory	232,917	645	233,563	65,106	6,740	71,846	161,716
Cloud Server Storage	98,343	272	98,615	27,489	2,846	30,335	68,280
Web Hosting Service Fee	13,100	36	13,136	3,662	379	4,041	9,095
Subtotal	3,247,205	8,994	3,256,199	2,682,482	142,556	2,825,039	431,161
Other Services							
IDMS	0	0	0	0	0	0	0
IVR Direct	0	0	0	0	0	0	0
Oracle Direct	0	0	0	0	0	0	0
Adobe	342,869	950	343,818	292,198	5,705	297,903	45,916
Victim Notification Service	491,319	1,361	492,680	585,438	11,430	596,868	(104,188)
Exadata	46,000	127	46,127	52,949	1,034	53,983	(7,855)
Training	0	0	0	0	0	0	0
Subtotal	880,187	2,438	882,625	930,585	18,168	948,753	(66,128)
Subtotal Information Systems	11,642,173	32,247	11,674,420	10,921,541	655,751	11,577,292	97,128
Other							
Prior Year Adjustments	(25,110)	(70)	(25,180)	193,708	0	193,708	(218,888)
Equipment Sale/Reimbursement	0	0	0	0	0	0	0
Misc	0	0	0	0	0	0	0
Other	210,566	583	211,149	(855,329)	0	(855,329)	1,066,478
Subtotal Other	185,456	514	185,969	(661,621)	0	(661,621)	847,590
Grand Total	\$50,279,039	\$139,265	\$50,418,304	\$38,199,059	\$9,223,940	\$47,422,999	\$2,995,306

* Imputed Interest earnings are allocated based on financial revenues.

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2017 ENDING BALANCE	FY 2018 PROFIT/LOSS EXHIBIT D	FY 2018 ENDING BALANCE	2 CFR PART 200		FY 2018 EXCESS BALANCE
				FY 2018 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
COMMUNICATIONS SERVICES						
Telephone Services						
Dial Tone	(283,484)	\$214,775	(\$68,708)	\$1,813,575	\$298,122	(\$366,830)
Basic Deskset	(3,422,561)	661,749	(2,760,813)	5,587,841	918,549	(3,679,362)
Reception Phone	(42,790)	8,391	(34,400)	70,852	11,647	(46,046)
Telephone Moves, Add, & Changes	611	(353,090)	(352,479)	626,039	102,910	(455,389)
Misc Equip & Supplies	-	0	0	0	0	0
Long Distance Toll	(447,751)	64,039	(383,713)	513,664	84,438	(468,150)
Toll Free Service	(496,677)	122,122	(374,555)	979,553	161,022	(535,578)
Toll Miscellaneous	1,122	142	1,264	1,142	188	1,077
Automatic Call Distribution	(37,544)	1,705	(35,839)	323,756	53,220	(89,059)
Conference Calling (unattended)	93,197	52,155	145,352	180,454	29,664	115,689
Conference Calling (standard)	16	0	16	0	0	16
Conference Calling - Misc	15,328	3	15,331	66	11	15,320
VA-IVR	32,760	(131)	32,630	52,388	8,612	24,018
VA-Estimated Wait Time	(4,949)	(15,819)	(20,768)	20,002	3,288	(24,056)
VA Speech Recognition	-	(54,697)	(54,697)	53,939	8,867	(63,564)
Voice Recording	(14,163)	(121)	(14,283)	48,435	7,962	(22,245)
Voice Miscellaneous	342,588	7,740	350,328	81,640	13,420	336,907
Voice Mail	(1,032,974)	175,180	(857,795)	1,479,226	243,160	(1,100,955)
Subtotal	(5,297,272)	884,143	(4,413,129)	11,832,572	1,945,080	(6,358,209)
Wireless Voice Services						
Unlimited Push-to-Talk	(1,269)	0	(1,269)	0	0	(1,269)
Basic Access Fee	(224,343)	26,468	(197,874)	467,106	76,784	(274,659)
Enhanced Access Fee	(74,174)	347	(73,827)	6,069	998	(74,825)
PDA Access Fee	93,501	144,961	238,462	3,694,192	607,264	(368,803)
Broadband Access Fee	(189,108)	46,874	(142,234)	906,504	149,014	(291,249)
PDA Data Only	(5,658)	0	(5,658)	0	0	(5,658)
Wireless Equip. and Misc. Charges	969	989	1,958	356,952	58,677	(56,719)
Data Tethering Service	(19,614)	(203)	(19,817)	22,929	3,769	(23,586)
Subtotal	(419,696)	219,436	(200,260)	5,453,752	896,507	(1,096,768)
Radio and Microwave Services						
Local Base	(358,265)	0	(358,265)	0	0	(358,265)
Remote Base	(871,951)	0	(871,951)	0	0	(871,951)
Base Station	620,989	(128,111)	492,878	1,362,905	224,039	268,839
Single Channel Console	(52,925)	(1,990)	(54,915)	21,170	3,480	(58,395)
Multi-Channel Console	(78,301)	(13,807)	(92,108)	146,883	24,145	(116,253)
Mobile Radio	190,843	(108,959)	81,884	1,159,154	190,546	(108,662)
Mobile Radio with Repeater	(656,833)	0	(656,833)	0	0	(656,833)
Mobile Repeater Only	-	(58,061)	(58,061)	617,676	101,536	(159,596)
Radio Pager	(72,369)	0	(72,369)	0	0	(72,369)
Portable Radio	1,155,831	(234,964)	920,867	2,499,650	410,901	509,966
Telemotes	(409)	(424)	(833)	4,508	741	(1,574)
Maintenance of Equipment	(99,542)	(3,998)	(103,540)	42,530	6,991	(110,531)
Subtotal	(222,932)	(550,313)	(773,245)	5,854,476	962,380	(1,735,625)
Data Network Services						
WAN Data Circuits	(12,864,446)	1,528,789	(11,335,657)	4,488,475	737,831	(12,073,489)
NS-WAN 3-7 MEG	(30,486)	0	(30,486)	0	0	(30,486)
NS-WAN MES Core	(32,865)	(437)	(33,301)	1,028	169	(33,470)
NS WAN Core Shared	(47,502)	(1,744)	(49,246)	4,108	675	(49,922)
NS WAN MES 10 MEG	(15,919)	(302)	(16,221)	710	117	(16,338)
NS WAN MES 100 MEG	(4,485)	0	(4,485)	0	0	(4,485)
Network Engineering and Design	1	11	12	4,004	658	(646)
Internet Access Service	(412,958)	(28,997)	(441,955)	300,013	49,317	(491,273)
Spaceport Direct	394	0	394	0	0	394
Subtotal	(13,408,267)	1,497,321	(11,910,946)	4,798,338	788,768	(12,699,714)

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2017 ENDING BALANCE	FY 2018 PROFIT/LOSS EXHIBIT D	FY 2018 ENDING BALANCE	2 CFR PART 200		FY 2018 EXCESS BALANCE
				FY 2018 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
Abandoned Services						
WEBX Toll	(2,001)	0	(2,001)	0	0	(2,001)
Microwave Channel End	(157,646)	0	(157,646)	0	0	(157,646)
Mobile Unit Installation	(35,420)	0	(35,420)	0	0	(35,420)
Other Mobile Maintenance	(26,532)	0	(26,532)	0	0	(26,532)
Dispatch Fees	(359,639)	0	(359,639)	0	0	(359,639)
Subtotal	(581,238)	0	(581,238)	0	0	(581,238)
Subtotal Communications	(19,929,405)	2,050,587	(17,878,818)	27,939,138	4,592,735	(22,471,553)
INFORMATION SYSTEMS SERVICES						
Mainframe Services						
General CPU	(982,971)	70,955	(912,016)	4,747,616	780,430	(1,692,446)
Database CPU	(461,163)	0	(461,163)	0	0	(461,163)
CICS CPU	374,106	0	374,106	0	0	374,106
Subtotal	(1,070,028)	70,955	(999,073)	4,747,616	780,430	(1,779,503)
Disk Occupancy	286,714	44,942	331,656	716,373	117,760	213,896
Tape Occupancy	(786,171)	49,442	(736,729)	188,756	31,028	(767,757)
Print Pages	(3,295,258)	(158,078)	(3,453,337)	163,922	26,946	(3,480,283)
Subtotal	(3,794,715)	(63,695)	(3,858,410)	1,069,051	175,734	(4,034,144)
Open Systems						
Winserver Dedicated	(200,208)	0	(200,208)	0	0	(200,208)
Rack Unit Fee	(514,289)	(47,279)	(561,569)	912,495	149,999	(711,568)
Server System Administration	(1,018,536)	0	(1,018,536)	0	0	(1,018,536)
San Storage	(460,276)	(241,455)	(701,731)	575,203	94,554	(796,285)
Tier 1 San Storage	(386,567)	0	(386,567)	0	0	(386,567)
Tier 2 San Storage	(135,006)	0	(135,006)	0	0	(135,006)
Open Systems Backup	(628,557)	13,569	(614,988)	4,109	675	(615,663)
Subtotal	(3,343,441)	(275,165)	(3,618,606)	1,491,807	245,229	(3,863,834)
Enterprise Application Services						
Mailbox Fee	(1,879,808)	405,606	(1,474,202)	1,549,459	254,706	(1,728,908)
Mailbox Extra Storage	563	2,453	3,016	24,647	4,052	(1,035)
Email Encryption	2,684	1,906	4,590	7,229	1,188	3,402
Blackberry Service	(53,213)	0	(53,213)	0	0	(53,213)
File & Print Service	(766,952)	(371,183)	(1,138,136)	689,759	113,385	(1,251,521)
Agency Application Systems Maint.	(1,917,535)	221	(1,917,314)	79,782	13,115	(1,930,429)
Managed Desktop	621	362	983	130,627	21,473	(20,490)
Application Systems Development	155	7	161	2,394	394	(232)
Wireless LAN	(17,884)	(14,815)	(32,699)	34,889	5,735	(38,434)
Certiclear	34	0	34	0	0	34
Application Hosting Service Fee	(129,819)	0	(129,819)	0	0	(129,819)
Cloud Server	(755,544)	167,512	(588,033)	67,439	11,086	(599,118)
Cloud Server Memory	(529,715)	161,716	(367,998)	65,106	10,702	(378,701)
Cloud Server Storage	(559,407)	68,280	(491,127)	27,489	4,519	(495,646)
Web Hosting Service Fee	(243,831)	9,095	(234,735)	3,662	602	(235,337)
Subtotal	(6,849,652)	431,161	(6,418,492)	2,682,482	440,956	(6,859,448)

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2017 ENDING BALANCE	FY 2018 PROFIT/LOSS EXHIBIT D	FY 2018 ENDING BALANCE	2 CFR PART 200		FY 2018 EXCESS BALANCE
				FY 2018 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
Other Services						
IDMS	(127,531)	0	(127,531)	0	0	(127,531)
IVR Direct	35	0	35	0	0	35
Oracle Direct	(214,699)	0	(214,699)	0	0	(214,699)
Adobe	(19,959)	45,916	25,956	292,198	48,033	(22,077)
Victim Notification Service	44,314	(104,188)	(59,874)	585,438	96,236	(156,110)
Exadata	(2,047,133)	(7,855)	(2,054,988)	52,949	8,704	(2,063,692)
Training	71	0	71	0	0	71
Subtotal	<u>(2,364,902)</u>	<u>(66,128)</u>	<u>(2,431,030)</u>	<u>930,585</u>	<u>152,973</u>	<u>(2,584,003)</u>
Abandoned and Non Billed Services						
Storage Server Fee	(175,062)		(175,062)		0	(175,062)
Discontinued Services	(12,114,398)		(12,114,398)		0	(12,114,398)
Non Billed Services	13,223,535		13,223,535		0	13,223,535
Subtotal	<u>934,075</u>	<u>0</u>	<u>934,075</u>	<u>0</u>	<u>0</u>	<u>934,075</u>
Subtotal Information Systems Services	<u>(16,488,663)</u>	<u>97,128</u>	<u>(16,391,534)</u>	<u>10,921,541</u>	<u>1,795,322</u>	<u>(18,186,856)</u>
Other						
Prior Year Adjustments	(8,573,190)	(218,888)	(8,792,078)	193,708	31,842	(8,823,921)
Equipment Sale/Reimbursement	182,837	0	182,837	0	0	182,837
Misc	(69,230)	0	(69,230)	0	0	(69,230)
Other	944,368	1,066,478	2,010,846	(855,329)	(140,602)	2,151,448
Subtotal Other	<u>(7,515,216)</u>	<u>847,590</u>	<u>(6,667,626)</u>	<u>(661,621)</u>	<u>(108,760)</u>	<u>(6,558,866)</u>
	<u>(\$43,933,283)</u>	<u>\$2,995,306</u>	<u>(\$40,937,978)</u>	<u>\$38,199,059</u>	<u>\$6,279,297</u>	<u>(\$47,217,275)</u>

* Working capital costs determined by deducting depreciation from total service costs.

** Reserve determined by multiplying working capital costs by 60 and dividing by 365.

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
FY 2018 BILLING RATES

SERVICE	BILLING UNIT DESCRIPTION	BILLING RATE
COMMUNICATIONS SERVICES		
Telephone Services		
Dial Tone	basic dial tone (FAX Line) / month	\$30.00
Basic Deskset	desk telephone / month	\$35.50
Reception Phone	device / month	\$57.75
Voice Mail	mail box / month	\$11.00
Automatic Call Distribution	Agent / month	\$36.00
IVR	per call	\$0.08
Text2Speech	per minute	\$0.04
Telephone Data Service	per month	\$15.00
Voice Recording	per month	\$15.00
Telephone Moves, Adds, & Changes	per hour	\$117.00
Estimated Hold Wait Time	per month	\$550.00
Speech Recognition	per month	\$45.50
Misc Equip & Supplies Telephone Moves, Adds, & Changes	actual costs	Actual Cost
Voice Toll		
Long Distance	per minute	\$0.500
Toll Free Service	per minute	\$0.500
Value Added Services		
Conference Calling (standard)	port / minute	\$0.15
Conference Calling - Misc.	actual costs	Actual Cost
Conference Calling (instant)	port / minute	\$0.09
Desktop Support	per hour	\$47.00
Appl System Design & Development	per hour + materials	\$133.00
Agency Appl Sys Maintenance	actual cost	Actual Cost
Netwrk Engineering and Design	per hour	\$88.00
IT Consulting	per hour	\$185.00
Training	actual cost	Actual Cost
Exadata	per instance	\$70,000.00
Victim Notification Service	actual cost	Actual Cost
WebX Toll Charges		Discontinued
IDMS		Discontinued
Oracle License Fee		Discontinued
Radio and Microwave Services		
Local Base	device / month	\$0.00
Remote Base	device / month	\$0.00
Base Station	device / month	\$576.50
Single Channel Console	device / month	\$594.00
Multi-Channel Console	device / month	\$1,545.50
Mobile Radio	device / month	\$75.90
Mobile Radio With Repeater	device / month	\$376.20
Mobile Repeater Only	device / month	\$161.70
Portable Radio	device / month	\$146.30
Telemote	device / month	\$75.90
Contracted Maintenance		Actual Cost
Radio Pager		Discontinued
Wireless Voice Services		
PDA Data Only	line / month	\$0.00
Unlimited Push to Talk	line / month	\$0.00
Basic Access Fee	line / month	\$35.00
Enhanced Access Fee	line / month	\$49.00
PDA Access Fee	line / month	\$67.00
Broadband Access Fee	line / month	\$42.00

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
FY 2018 BILLING RATES

SERVICE	BILLING UNIT DESCRIPTION	BILLING RATE
Data Tethering Service	line / month	\$10.00
Wireless Equipment and Misc Charges	actual charges	Actual Cost
INFORMATION SYSTEMS SERVICES		
Mainframe Services		
General CPU	CPU second	\$0.35
Disk Occupancy	per GB per day	\$0.61
Tape Occupancy	per dataset	\$0.004
Print Pages	per page	\$0.12
Open Systems		
Rack Unit Fee	rack unit / month	\$32.00
Server Sys Admin	server / month	\$450.00
Winserver Dedicated	server / month	\$550.00
Application Hosting Service Fee	application / month	\$235.06
File & Print Service	user / month	\$55.00
Static Web Page Hosting Service Fee	site / month	\$50.00
Adobe License	user / month	\$1.47
Data Management		
OS Enterprise Storage	GB storage / month	\$0.58
DM Open Systems Backup	GB storage / month	\$2.39
VS Cloud Server CPUs	CPU / month	\$86.63
VS Cloud Server Memory	GB of ram / month	\$23.10
VS Cloud Server Storage	GB storage / month	\$0.58
Email		
Mailbox Fee	mailbox / month	\$8.50
Mailbox Extra Storage	1 GB additional storage / month	\$7.50
Blackberry Service Fee	unit per month	\$0.00
Email Encryption	mailbox / month	\$1.50
Broadband/WAN		
NS WAN Services	actual cost	Actual Cost
NS Internet Access Service	FTE / month	\$1.14
NS Wireless LAN	connection point / month	\$62.40
Managed Ethernet Service		
NS WAN 1-3 MEG	per month	\$475.00
NS WAN 5-7 MEG	per month	\$575.00
NS WAN MES Core	per month	\$743.00
NS WAN MES Core Shared	per month	\$371.00
NS WAN MES 10 MEG	per month	\$57.00
NS WAN MES 100 MEG	per month	\$373.00
NS WAN Gigabit	per month	\$1,172.00
NS WAN Gig Core	per month	\$3,658.00
NS WAN Gig Core Shared	per month	\$1,830.00

***DOIT STATEWIDE HUMAN RESOURCES, ACCOUNTING AND
MANAGEMENT REPORTING SYSTEM FUND***

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**Department of Information Technology
Statewide Human Resources, Accounting and Management Reporting System Fund**

I. Service Description

The Human Resources System was operated and maintained by the Office of Information Processing (OIP) of the Department of Information Technology (DoIT) through June 30, 2006. Effective July 1, 2006, the Human Resources System was replaced by the Statewide Human Resources, Accounting and Management Reporting System (SHARE). SHARE combines the State's human resource, payroll, accounting, and management reporting functions into an integrated statewide system. SHARE provides users with the tools to manage and pay employees, allocate personnel and related costs, and manage revenues and expenditures. DoIT provides professional technical services, and operations are administered jointly by the Department of Finance and Administration and the State Personnel Office. Costs are recovered through assessments, based on a per-employee cost, to all agencies utilizing SHARE.

II. Financial Statements

Financial activities of SHARE are recorded in a DoIT enterprise fund. The fund is Fund 20360. Financial statements for the Fund are presented in DoIT audited Independent Accountants' Reports and Financial Statements under the heading "ISD-OIP-Human Resources - 20360. The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in the DoIT Audit on page 38.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets - the statement is presented in the DoIT Audit on page 40.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There was a transfer in for capital assets from the Equipment Replacement Fund (96870) in the amount of \$9,316,559.
2. Non-operating transfers out to other funds – There were two non-operating transfers out in the amount of \$3,077,964 and \$144,257 to the Equipment Replacement Fund (96870) during the fiscal year. This transfer is to establish funds for the future replacement and/or upgrading to SHARE.

IV. Prior Year Adjustments

There was a prior period adjustment in the amount of \$144,257 to correct errors in prior year capital assets.

V. Billing Methodology

Each department/agency is assessed a fee per authorized full time equivalent position (FTE). The assessment is made at the beginning of each fiscal year.

VI. Billing Rates

The SHARE assessment per FTE for the fiscal year ending June 30, 2018 was \$385.00. Agency specific application development and maintenance is billed at \$150.00 per hour plus actual costs of materials.

VII. Reconciliation

1. Fund Reconciliation - A reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V is provided in the previous section, DoIT Human Resources Fund.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with operating SHARE. Therefore, any over/under recovery of costs will be included in subsequent rate calculations.

This concludes the narrative information on the DoIT Statewide Human Resources, Accounting, and Management Reporting System. The Exhibit A is provided on the following page.

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

STATEWIDE HUMAN RESOURCES, ACCOUNTING AND
MANAGEMENT REPORTING SYSTEM FUND (FUND 20360)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$5,455,235
Accounts Receivable, Net	21,364
Due from Other State Agencies	0
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>5,476,599</u>
Noncurrent Assets:	
Capital Assets, Net	28,011,797
Construction in Progress	0
Other	0
Total Noncurrent Assets	<u>28,011,797</u>
Total Assets	<u><u>\$33,488,396</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	267,326
Accrued Salaries and Benefits Payable	56,904
Compensated Absences	86,920
Due to Other Funds	3,077,964
Total Current Liabilities	<u>3,489,114</u>
Noncurrent Liabilities	
Compensated Absences Payable	0
Total Liabilities	<u>3,489,114</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	28,011,797
Restricted	1,987,485
Total Net Assets	<u>29,999,282</u>
Total Liabilities and Net Assets	<u><u>\$33,488,396</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 38	

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

STATEWIDE HUMAN RESOURCES, ACCOUNTING AND
MANAGEMENT REPORTING SYSTEM FUND (FUND 20360)

		FUND TOTAL
Operating Revenues		
User Fees		\$9,871,296
Other Revenue		0
Total Operating Revenues		9,871,296
Operating Expenses		
Current Expenses		
Personal Services	\$1,537,819	
Contractual Services	3,462,716	
Other Costs	957,474	5,958,009
Depreciation		3,077,965
Capital Outlays		0
Total Operating Expenses		9,035,974
Operating Income (Loss)		835,322
Other Financing Sources (Uses)		
State General Fund Appropriations		0
Transfers In:		
Interfund Transfer of Capital Assets		9,316,559
Transfers Out:		
Program Support Assessment (Fund 20320)	(382,115)	
Equipment Replacement (Fund 96870)	(3,077,964)	
Other - Department of Finance and Administration Support	0	(3,460,079)
Total Other Financing Sources		5,856,480
Change in Net Assets		6,691,802
Total Net Assets - Beginning of Year		23,163,223
Prior Period Adjustment		144,257
Total Net Assets - End of Year		\$29,999,282
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 40		

STATE OF NEW MEXICO
 STATEWIDE HUMAN RESOURCES, ACCOUNTING AND MANAGEMENT REPORTING SYSTEM FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			\$1,682,034
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$9,871,296		
Other Revenue	0		
Other	0		
Total Revenues			9,871,296
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	5,958,009		
Depreciation	3,077,965		
Internal Fund Transfers - Program Support (Fund 20320)	382,115		
Internal Fund Transfers - Equip. Replacement (Fund 96870)	3,077,964		
Transfers to Other Agencies - DFA Support	0		
Total Per Financial Statements	12,496,053		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Transfer to Equip. Replacement Fund 96870	(3,077,964)		
Total Deductions			(3,077,964)
Additional Allowable Costs			
FY 2018 SWCAP Costs	74,195		
Other	0		
Total Additions			74,195
Allowable Expenditures			9,492,284
Adjustments:			
Prior Period Adjustments	(144,257)		
Imputed Interest Earnings (Exhibit D)	(60,370)		
Total Adjustments			(204,627)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		\$2,265,673
Allowable Reserve (60 days)	(B)		1,054,409
Excess Balance (A) - (B)			1,211,264

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			48,306,861
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In			
State General Fund Appropriations	0		
Internal Transfer of Capital Assets	9,316,559		
Less: Transfers Out	0		
Net Transfers			9,316,559
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$57,623,420

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2017			(26,825,672)
ADJUSTMENTS:			
Deductions Unallowable Costs	(3,077,964)		
Additional Allowable Costs	74,195		
Imputed Interest Earnings	(60,370)		
Total Adjustments			(3,064,139)
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		(\$29,889,811)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR	(A) + (C) + (D)		\$29,999,282
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STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2018

STATEWIDE HUMAN RESOURCES, ACCOUNTING AND

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2017	\$3,691,756
B. Ending Cash Balance - Balance on June 30, 2018	5,455,235
C. Average FY 2018 Cash Balance ((A+B)/2)	4,573,496
D. State Treasury Average Rate of Return for FY 2018	1.32%
E. Imputed Interest Earnings for FY 2018 (C * D)	\$60,370

GSD - PROGRAM SUPPORT

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**General Services Department
Program Support**

I. Service Description

Program Support is comprised of the Office of the Secretary (OOS) of the General Services Department (GSD) and GSD's Administrative Services Division (ASD). The OOS is responsible to the Governor for the operation of GSD. The OOS provides oversight, policy direction, and legal support for all divisions and programs administered by GSD. ASD provides accounting, budgeting, financial, and other support services for all divisions and programs administered by GSD. ASD also provides interagency mail service for departments by subscription.

II. Financial Statements

All financial activities of Program Support are recorded in a GSD non-major enterprise fund. The fund is Fund 197, Administrative Services Division and Office of the Secretary. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "Administration Services Division". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 65 and 66.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 67.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

A Program Support assessment is charged to the five GSD programs based on a business process re-engineering recommendation developed by POD, Inc. that provides for an equitable assessment to each program. The assessment is calculated by first summing the total operating budget for the GSD, which includes salaries and benefits, contractual services and other costs. Other financing uses is excluded from the sum because it is not considered part of the “operating” budget. The proposed Program Support budget is then divided by the total sum of the operating budgets. This calculation results in a percentage. The percentage is then multiplied by the operating budget for each individual program and the result is the amount to be charged for Program Support.

VI. Billings

Exhibit E provides the assessments for the fiscal year ended June 30, 2018.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund’s average cash balance utilizing the State Treasurer’s average rate of return on short term investments for the year ended June 30, 2018. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. Treatment of Variances - The intent of the legislation creating Program Support was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the GSD Office of the Secretary and Administrative Services Division. Therefore, any over/under recovery of costs will be included in subsequent assessment calculations.

This concludes the narrative information on the GSD Program Support Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$847,899
Interest Receivables	0
Accounts/Trade Receivables	5,168
Allowance for Doubtful Accounts	(5,168)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	3,570
Total Current Assets	<u>851,469</u>
Noncurrent Assets:	
Capital Assets	573,359
Accumulated Depreciation	(286,006)
Land	8,982
Total Noncurrent Assets	<u>296,335</u>
Total Assets	<u><u>\$1,147,804</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	216,936
Deferred Revenue	0
Accrued Expenses	93,844
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	129,938
Total Current Liabilities	<u>440,718</u>
Long-Term Debt	
Compensated Absences Payable	<u>564</u>
Total Liabilities	<u>441,282</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	296,335
Restricted for Insurance/Claims	0
Unrestricted	<u>410,187</u>
Total Net Assets	<u>706,522</u>
Total Liabilities and Net Assets	<u><u>\$1,147,804</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 65 and 66	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$0
Other Revenue		8,178
Total Operating Revenues		<u>8,178</u>
Operating Expenses		
Current Expenses		
Personal Services	\$1,667,405	
Employee Benefits	621,526	
Travel	3,079	
Maintenance and Repairs	30,521	
Supplies	321,251	
Contractual Services	182,054	
Operating Costs	39,272	
Bad Debt	0	
Other Costs	<u>357,549</u>	3,222,657
Depreciation		43,082
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>3,265,739</u>
Operating Income (Loss)		<u>(3,257,561)</u>
Non Operating Revenues (Expenses)		
Intra-agency transfers		
Transfer In for administrative services	3,638,600	
Transfer Out to for Services	<u>0</u>	3,638,600
Other Financing Sources		
General Appropriation	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>3,638,600</u>
Income Before Transfers		<u>381,039</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		381,039
Net Assets - Beginning of Year, as Previously Reported		325,483
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$706,522</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 67		

STATE OF NEW MEXICO
 ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$1,904,348)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue - Inter-agency Mail Services		\$0	
Interest Income		0	
Other Revenue		8,178	
Intra-agency Transfers		3,638,600	
Other Financing Sources - State Funds		0	
Gain on Disposal of Assets		0	
Total Revenues			3,646,778
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses		3,222,657	
Depreciation		43,082	
Capital Outlays		0	
Intra-agency Transfers		0	
Other State Agency Transfers		0	
Total Per Financial Statements		3,265,739	
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2018 SWCAP Costs	61,004		
Other	0		
Total Additions		61,004	
Allowable Expenditures			3,326,743
Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		(9,912)	
Total Adjustments			(9,912)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$1,574,401)
Allowable Reserve (60 days)	(B)		539,780
Excess Balance (A) - (B)			(2,114,181)
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: General Appropriation		0	
Plus: Transfers In		0	
Less: Transfers Out		0	
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$0
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2017			2,229,831
ADJUSTMENTS:			
Deductions Unallowable Costs		0	
Additional Allowable Costs		61,004	
Imputed Interest Earnings		(9,912)	
Total Adjustments			51,092
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		\$2,280,923
PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$706,522

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2018

ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2017	\$653,880
B. Ending Cash Balance - Balance on June 30, 2018	847,899
C. Average FY 2018 Cash Balance ((A+B)/2)	750,890
D. State Treasury Average Rate of Return for FY 2018	1.32%
E. Imputed Interest Earnings for FY 2018 (C * D)	\$9,912

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
AS OF JUNE 30, 2018

ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)
INTERFUND AND INTERAGENCY ASSESSMENTS

FUND	TITLE	ASSESSMENT
174	General Fund - Facilities & Purchasing	\$211,200
286	Purchasing Fees	70,000
352	Risk Management - Operating	2,888,000
360	Surplus Property	33,900
365	State Transportation Pool	381,700
417	State Aircraft Bureau	11,600
806	State Printing	42,200
	Total	<u>\$3,638,600</u>

GSD TRANSPORTATION SERVICES DIVISION – MOTOR POOL

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Transportation Services Division
Motor Pool**

I. Service Description

The State Transportation Motor Pool furnishes transportation services for all state departments/agencies in the Santa Fe area. This includes the procurement (either through purchase or lease) and maintenance of vehicles. The Motor Pool receives no general fund appropriation and is reliant on revenues it receives from the leasing of vehicles to the various state agencies. The Motor Pool is administered by the Division of Transportation of the New Mexico General Services Department (GSD).

II. Financial Statements

All financial activities of the Motor Pool are recorded in the GSD non-major enterprise Fund 365. Financial statements for the fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "State Transportation Pool". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 65 and 66.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 67.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

The Motor Pool provides vehicles on a daily, or short-term basis, or on a long-term basis, normally over six months to its clients. If on a long-term basis, the customer may purchase a vehicle through the Motor Pool, lease a vehicle through the Motor Pool from an outside vendor or “lease” one of the Motor Pool vehicles. The cost structure under each arrangement is different but the major components are 1) an overhead amount which includes an allocation from the State-wide cost allocation plan, an assessment from the GSD Office of the Secretary, the GSD Administrative Support Division and the Motor Pool’s administrative cost; 2) vehicle depreciation; 3) and, maintenance.

VI. Billing Rates

The billing rates for FY 2018 are provided on Exhibit E.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund’s average cash balance utilizing the State Treasurer’s average rate of return on short term investments for the year ended June 30, 2018. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. Treatment of Variances - The intent of the legislation creating the Motor Pool was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Motor Pool. Therefore, any over/under recovery of costs will be included in subsequent rate calculations.

This concludes the narrative information on the GSD Transportation Division Motor Pool. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE STATE TRANSPORTATION POOL (FUND 365)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$1,574,548
Interest Receivables	0
Accounts/Trade Receivables	38,428
Allowance for Doubtful Accounts	(32,916)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Total Current Assets	<u>1,580,060</u>
Noncurrent Assets:	
Capital Assets	20,767,155
Accumulated Depreciation	(17,680,040)
Total Noncurrent Assets	<u>3,087,115</u>
Total Assets	<u><u>\$4,667,175</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	435,113
Deferred Revenue	0
Accrued Expenses	47,304
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	66,049
Total Current Liabilities	<u>548,466</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>1,379</u>
Total Liabilities	<u>549,845</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	3,087,115
Restricted for Insurance/Claims	0
Unrestricted	<u>1,030,215</u>
Total Net Assets	<u>4,117,330</u>
Total Liabilities and Net Assets	<u><u>\$4,667,175</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 65 and 66	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE STATE TRANSPORTATION POOL (FUND 365)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$6,781,031
Interest Income		0
Gain on Sale of Auto & Equipment		106,568
Other Revenue		34,049
Total Operating Revenues		<u>6,921,648</u>
Operating Expenses		
Current Expenses		
Personal Services	\$820,060	
Employee Benefits	510,171	
In-State Travel	12,831	
Out-of-State Travel	0	
Maintenance and Repairs	2,033	
Supplies	41,329	
Contractual Services	28,249	
Operating Costs	4,322,477	
Bad Debt	0	
Other Costs	0	
Depreciation		5,737,150
Capital Outlays		1,017,647
Total Operating Expenses		<u>(203,923)</u> <u>6,550,874</u>
Operating Income (Loss)		<u>370,774</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfers		(381,700)
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	503,755	503,755
Other Financing (Uses)		
General Appropriation	0	
Other State Funds	0	0
Total Nonoperating Revenue (Expenses)		<u>122,055</u>
Income Before Transfers		<u>492,829</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		492,829
Net Assets - Beginning of Year, as Previously Reported		3,624,501
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$4,117,330</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 67		

STATE OF NEW MEXICO
THE STATE TRANSPORTATION POOL (FUND 365)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$8,741,765)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$6,781,031		
Interest Income	0		
Other Revenue	34,049		
Gain on Disposal of Assets	106,568		
Other State Agency Transfer	503,755		
Total Revenues	<u>7,425,403</u>		7,425,403
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	5,737,150		
Depreciation	1,017,647		
Intra-agency transfers (Admin. Service Fund 197 support)	381,700		
Capital Outlays	(203,923)		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	<u>6,932,574</u>		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	203,923		
Other	0		
Total Deductions	<u>203,923</u>		
Additional Allowable Costs			
FY 2018 SWCAP Costs	115,939		
Other	0		
Total Additions	<u>115,939</u>		
Allowable Expenditures			7,252,436
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(11,811)		
Total Adjustments	<u>(11,811)</u>		(11,811)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$8,556,987)
Allowable Reserve (60 days)	(B)		1,024,897
Excess Balance (A) - (B)			(9,581,884)
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			(1,385,749)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers	<u>0</u>		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		(\$1,385,749)
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2017			13,752,015
ADJUSTMENTS:			
Deductions Unallowable Costs	203,923		
Additional Allowable Costs	115,939		
Imputed Interest Earnings	(11,811)		
Total Adjustments	<u>308,051</u>		
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		\$14,060,066
PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$4,117,330

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2018

THE STATE TRANSPORTATION POOL (FUND 365)

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2017	\$215,046
B. Ending Cash Balance - Balance on June 30, 2018	1,574,548
C. Average FY 2018 Cash Balance ((A+B)/2)	894,797
D. State Treasury Average Rate of Return for FY 2018	1.32%
E. Imputed Interest Earnings for FY 2018 (C * D)	\$11,811

STATE OF NEW MEXICO
 GENERAL SERVICES DEPARTMENT
 AS OF JUNE 30, 2018

THE STATE TRANSPORTATION POOL (FUND 365)
 FY 2018 BILLING RATES

VEHICLE CLASS	VEHICLE TYPE	OVERHEAD	MAINT	REPLACEMENT FEE	STANDARD LEASE	OPERATIONAL LEASE	SHORT TERM LEASE
02B	Mid Size Sedan	\$ 84.00	\$ 96.00	\$ 189.00	\$ 369.00	\$ 180.00	\$16.75 per day
02BA	Mid Size Sedan - Commercial	\$ 84.00	\$ 96.00	\$ -	\$ 369.00	\$ -	\$ -
02BM	Mid Size Sedan - Commercial Malibu	\$ 84.00	Actual	\$ -	\$ 448.72	* \$ -	\$ -
02C	Full Size Sedan	\$ 84.00	\$ 96.00	\$ 196.00	\$ 376.00	\$ 180.00	\$17.07 per day
03A	Mid Size Station Wagon	\$ 84.00	\$ 96.00	\$ 193.00	\$ 373.00	\$ 180.00	\$16.95 per day
04A	Mini 4X2 Pick Up	\$ 84.00	\$ 96.00	\$ 218.00	\$ 398.00	\$ 180.00	\$18.08 per day
04B	Mini 4X4 Pick Up	\$ 84.00	\$ 96.00	\$ 180.00	\$ 360.00	\$ 180.00	\$16.38 per day
04C	1/2 Ton 4X2 Pick-up	\$ 84.00	\$ 96.00	\$ 175.00	\$ 355.00	\$ 180.00	\$16.13 per day
04D	1/2 Ton 4X4 Pick-up	\$ 84.00	\$ 96.00	\$ 152.00	\$ 332.00	\$ 180.00	\$15.09 per day
04E	1/2 Ton 4X4 Extended Cab Pick-up	\$ 84.00	\$ 96.00	\$ 162.00	\$ 342.00	\$ 180.00	\$15.52 per day
04F	1/2 Ton 4X4 Crew Cab Pick-up	\$ 84.00	\$ 96.00	\$ 138.00	\$ 318.00	\$ 180.00	\$14.47 per day
04G	3/4 Ton 4X2 Regular Cab Pick-up	\$ 84.00	\$ 96.00	\$ 222.00	\$ 402.00	\$ 180.00	\$18.29 per day
04H	3/4 Ton 4X4 Regular Cab Pick-up	\$ 84.00	\$ 96.00	\$ 220.00	\$ 400.00	\$ 180.00	\$18.19 per day
04I	3/4 Ton 4X4 Extended Cab Pick-up	\$ 84.00	\$ 96.00	\$ 209.00	\$ 389.00	\$ 180.00	\$17.67 per day
04J	3/4 Ton 4X4 Crew Cab Pick-up	\$ 84.00	\$ 96.00	\$ 165.00	\$ 345.00	\$ 180.00	\$15.69 per day
04K	1 Ton 4X4 Extended Cab Pick-up	\$ 84.00	\$ 96.00	\$ 220.00	\$ 400.00	\$ 180.00	\$18.18 per day
04L	1 Ton 4X4 Crew Cab Pick-up	\$ 84.00	\$ 96.00	\$ 165.00	\$ 345.00	\$ 180.00	\$15.69 per day
05A	Passenger Mini Van (7-8 passenger)	\$ 84.00	\$ 96.00	\$ 230.00	\$ 410.00	\$ 180.00	\$18.64 per day
05B	Cargo Mini Van	\$ 84.00	\$ 96.00	\$ 253.00	\$ 433.00	\$ 180.00	\$19.68 per day
05C	Full Size 15 Passenger Van	\$ 84.00	\$ 96.00	\$ 216.00	\$ 396.00	\$ 180.00	\$17.99 per day
05D	Full Size Cargo Van	\$ 84.00	\$ 96.00	\$ 135.00	\$ 315.00	\$ 180.00	\$14.30 per day
05E	Full Size 12 Passenger Van	\$ 84.00	\$ 96.00	\$ 200.00	\$ 380.00	\$ 180.00	\$17.28 per day
06A	Mid Size Sport Utility 4X4	\$ 84.00	\$ 96.00	\$ 239.00	\$ 419.00	\$ 180.00	\$19.02 per day
06AP	Mid Size Sport Utility 4X4 Commercial Pathfinder	\$ 84.00	\$ 96.00	\$ -	\$ 419.00	\$ 180.00	\$ -
06AM	Mid Size Sport Utility 4X4 Commercial Explorer	\$ 84.00	Actual	\$ -	\$ 487.97	* \$ -	\$ -
06B	Full Size Sport Utility 4X4	\$ 84.00	\$ 96.00	\$ 286.00	\$ 466.00	\$ 180.00	\$21.19 per day
06BM	Full Size Sport Utility 4X4 Commercial Expedition	\$ 84.00	Actual	\$ -	\$ 561.10	* \$ -	\$ -

* 3rd Party Vendor price plus overhead, actual maintenance and repairs billed back to leasing agency.

***GSD TRANSPORTATION SERVICES DIVISION – STATE
AVIATION***

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Transportation Services Division
State Aviation**

I. Service Description

The Aviation Services Bureau provides state owned aircrafts for use by all state agencies and other authorized entities. The Bureau is assigned to the Division of Transportation of the New Mexico General Services Department (GSD).

II. Financial Statements

All financial activities of the Bureau are recorded in a GSD non-major enterprise fund. The fund is Fund 417, State Aviation Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "State Aircraft Pool". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 65 and 66.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 67.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in from other funds during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out of the fund during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

Effective in Fiscal Year 2018, pursuant to state statute 15-9-4, NMSA, 1978 “Travel Charges”, all fees charged to entities will offset the amount needed to cover the costs associated with fuel consumption and depreciation costs. The remaining operational costs will be covered through a General Fund Appropriation. Fuel costs are based on actual market rates. Depreciation costs were not charged as the aircraft is fully depreciated.

VI. Billing Rates

The billing rates during the fiscal year ended June 30, 2018 were based on actual costs for fuel consumption only. All other costs are funded by general appropriation.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund’s average cash balance utilizing the State Treasurer’s average rate of return on short term investments for the year ended June 30, 2018. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. Treatment of Variances – The Fund is being operated at a loss and is subsidized by General Fund appropriations. If the Fund should by some unusual occurrence incur an operating income, the operating income would be used to offset prior operating losses or used to repay or reduce General Fund appropriations.

This concludes the narrative information on the GSD Transportation Division State Aircraft. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE STATE AVIATION FUND (FUND 417)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$147,461
Interest Receivables	0
Accounts/Trade Receivables	1,974
Allowance for Doubtful Accounts	(1,974)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Inventories	0
Total Current Assets	<u>147,461</u>
Noncurrent Assets:	
Capital Assets	2,468,000
Accumulated Depreciation	(946,067)
Total Noncurrent Assets	<u>1,521,933</u>
Total Assets	<u><u>\$1,669,394</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$973
Deferred Revenue	0
Accrued Expenses	11,164
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	27,160
Total Current Liabilities	<u>39,297</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>8,818</u>
Total Liabilities	<u>48,115</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	1,521,933
Restricted for Insurance/Claims	0
Unrestricted	<u>99,346</u>
Total Net Assets	<u>1,621,279</u>
Total Liabilities and Net Assets	<u><u>\$1,669,394</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 65 and 66	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE STATE AVIATION FUND (FUND 417)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$65,310
Interest Income		0
Other Revenue		462
Total Operating Revenues		<u>65,772</u>
Operating Expenses		
Current Expenses		
Personal Services	\$206,635	
Employee Benefits	90,703	
In-State Travel	9,507	
Out-of-State Travel	0	
Maintenance and Repairs	2,036	
Supplies	363	
Contractual Services	405	
Bad Debt	0	
Operating Costs	217,425	
Other Costs	<u>0</u>	527,073
Depreciation		98,720
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>625,793</u>
Operating Income (Loss)		<u>(560,021)</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency transfers		
Transfer In from Fund 197	0	
Transfer Out to Fund 197 for Administration	<u>(11,600)</u>	(11,600)
Other Financing Sources		
General Appropriation	548,600	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	548,600
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>537,000</u>
Income Before Transfers		<u>(23,021)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		(23,021)
Net Assets - Beginning of Year, as Previously Reported		1,644,300
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$1,621,279</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 67		

STATE OF NEW MEXICO
 THE STATE AVIATION FUND (FUND 417)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$9,613,753)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$65,310		
Other Revenue	462		
Gain on Disposal of Assets	0		
Total Revenues			65,772
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	527,073		
Depreciation	98,720		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Interagency Transfer (Fund 197 Administrative Support)	11,600		
Total Per Financial Statements	<u>637,393</u>		
Deductions Unallowable Costs			
Provision for Losses - Bad Debt	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		<u>0</u>	
Additional Allowable Costs			
FY 2018 SWCAP Costs	5,686		
Other	0		
Total Additions		<u>5,686</u>	
Allowable Expenditures			643,079
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(1,577)		
Total Adjustments		<u>(1,577)</u>	(1,577)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$10,189,483)
Allowable Reserve (60 days)	(B)		89,484
Excess Balance (A) - (B)			(10,278,967)
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			11,103,305
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Intra-agency transfer	0		
Plus: Other State Agency Transfers	0		
Plus: General Appropriations	548,600		
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers		<u>548,600</u>	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$11,651,905
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2017			154,748
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	5,686		
Imputed Interest Earnings	(1,577)		
Total Adjustments		<u>4,109</u>	
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		\$158,857
PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$1,621,279

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2018

THE STATE AVIATION FUND (FUND 417)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2017	\$91,493
B. Ending Cash Balance - Balance on June 30, 2018	147,461
C. Average FY 2018 Cash Balance ((A+B)/2)	119,477
D. State Treasury Average Rate of Return for FY 2018	1.32%
E. Imputed Interest Earnings for FY 2018 (C * D)	\$1,577

GSD STATE PRINTING OFFICE

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

GSD State Printing Office

I. Service Description

The State Printing Office of the General Services Department (GSD) provides offset press printing and duplicating services for Federal, state and local government entities as well as certified non-profit organizations. Offset press services range from 2 x 3.5 to 19 x 25 finished printed products. Brochures, booklets, posters, forms, office stationery, envelopes (various sizes), non-carbonless forms etc. all range from one to four color process. Graphics Design and Bindery services are also available with or without printing services. The Office also provides duplication services consisting of 4-color Xerox Docucolor copying as well as high-speed Docutech single page to 200 pages, 2-sided bound book.

II. Financial Statements

Financial activities of the State Printing Office are recorded in a GSD non-major enterprise fund. The Fund is Fund 806, State Printing Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "State Printing". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 65 and 66.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 67.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

An industry standard printing pricing program is used as not only an industry pricing foundation but a tracking system as well. The program is used as an industry standard to calculate production on an individual basis. All prices for products are taken from statewide price agreements let out for bid by the New Mexico State Purchasing Division (paper, inks, plates, blankets, negatives, processing chemicals and foils, etc.). Press costs are determined by individual machine and are based on an hourly run basis and not an impression basis. Once all aspects are entered into the pricing system, individual jobs are priced on a job per job basis using actual costs that includes employee time and paid benefits. Jobs are also based on amounts, type of job or run, paper selected and what finished product needs to be.

VI. Billing Rates

The billing rates in effect during the fiscal year ended June 30, 2018 were based on State Purchasing contracts current product price, which are updated every six months, plus press costs.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund's average cash balance utilizing the State Treasurer's average rate of return on short term investments for the year ended June 30, 2018. Exhibit D provides the calculation of the imputed interest earnings.
3. Treatment of Variances - The intent of the legislation creating the State Printing Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with operating the State Printing Office. Therefore, any over/under recovery of costs will be included in subsequent rate calculations.

This concludes the narrative information on the GSD State Printing Office. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

STATE PRINTING (FUND 806)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$407,940
Interest Receivables	0
Accounts/Trade Receivables	66,690
Allowance for Doubtful Accounts	(36,752)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>437,878</u>
Noncurrent Assets:	
Capital Assets	1,462,329
Accumulated Depreciation	(1,373,314)
Total Noncurrent Assets	<u>89,015</u>
Total Assets	<u><u>\$526,893</u></u>
Liabilities:	
Current Liabilities	
Due to State General Fund Investment Pool	\$0
Accounts Payable	129,160
Accrued Expenses	18,743
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	23,054
Total Current Liabilities	<u>170,957</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>170,957</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	89,015
Restricted for Insurance/Claims	0
Unrestricted	<u>266,921</u>
Total Net Assets	<u>355,936</u>
Total Liabilities and Net Assets	<u><u>\$526,893</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 65 and 66	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

STATE PRINTING (FUND 806)

		<u>FUND TOTAL</u>
Operating Revenues		
Service Fees/Premiums		\$1,743,328
Interest Income		0
Other Revenue		0
Total Operating Revenues		<u>1,743,328</u>
Operating Expenses		
Current Expenses		
Personal Services	\$349,471	
Employee Benefits	127,787	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	247	
Supplies	240,510	
Contractual Services	21,632	
Bad Debt	0	
Operating Costs	752,627	
Other Costs	<u>0</u>	1,492,275
Depreciation		19,659
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>1,511,934</u>
Operating Income (Loss)		<u>231,394</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-Agency Transfers		
Transfer Out to Fund 197 for Administration	<u>(42,200)</u>	(42,200)
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>(42,200)</u>
Income Before Transfers		<u>189,194</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		189,194
Net Assets - Beginning of Year, as Previously Reported		166,742
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$355,936</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 67		

STATE OF NEW MEXICO
 STATE PRINTING (FUND 806)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$4,699,016)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$1,743,328		
Interest Income	0		
Other Revenue	0		
Gain on Disposal of Assets	0		
Total Revenues			1,743,328
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	1,492,275		
Depreciation	19,659		
Intra-agency transfers (Admin. Service Fund 197 support)	42,200		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	1,554,134		
Deductions Unallowable Costs			
Provision for Losses - Bad Debt	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2018 SWCAP Costs	138,963		
Other	0		
Total Additions		138,963	
Allowable Expenditures			1,693,097
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(3,996)		
Total Adjustments			(3,996)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$4,644,789)
Allowable Reserve (60 days)	(B)		275,086
Excess Balance (A) - (B)			(4,919,874)
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Other Financing Sources	0		
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$0
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2017			4,865,758
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	138,963		
Imputed Interest Earnings	(3,996)		
Total Adjustments			134,967
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		\$5,000,725
PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$355,936

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2018

STATE PRINTING (FUND 806)

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2017	\$197,487
B. Ending Cash Balance - Balance on June 30, 2018	407,940
C. Average FY 2018 Cash Balance ((A+B)/2)	302,714
D. State Treasury Average Rate of Return for FY 2018	1.32%
E. Imputed Interest Earnings for FY 2018 (C * D)	\$3,996

GSD RISK MANAGEMENT DIVISION – OPERATING ACCOUNT

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

GSD Risk Management Division – Operating Account

I. Service Description

The Operating Account of the Risk Management Division (RMD) of the General Services Department (GSD) contains the administrative and support expenses of RMD. Costs of RMD administrative and support expenses are assessed to the funds and programs administered by RMD.

II. Financial Statements

All financial activities associated with RMD administrative and support services are recorded in a GSD non-major enterprise fund. The fund is Fund 352, the Risk Management Operating Account Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "Risk Management Operating". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 65 and 66.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 67.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

Projected Fund costs are assessed to RMD funds and program based on projected expenditures.

VI. Billing Rates

Exhibit E provides the assessments for the fiscal year ended June 30, 2018.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Imputed Interest Earnings – Interest earnings on cash balances of the Fund are not recorded in the Fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund's average cash balance utilizing the State Treasurer's average rate of return on short term investments for the year ended June 30, 2018. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent assessment calculations.

This concludes the narrative information on the GSD Risk Management Division Operating Account Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$1,137,370
Interest Receivables	0
Accounts/Trade Receivables	499
Allowance for Doubtful Accounts	(499)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Total Current Assets	<u>1,137,370</u>
Noncurrent Assets:	
Capital Assets	39,879
Accumulated Depreciation	(33,967)
Total Noncurrent Assets	<u>5,912</u>
Total Assets	<u><u>\$1,143,282</u></u>
Liabilities:	
Current Liabilities	
Bank Overdraft	\$0
Claims Payable	0
Accounts Payable	64,524
Deferred Revenue	0
Accrued Expenses	119,378
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	102,849
Total Current Liabilities	<u>286,751</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>(70)</u>
Total Liabilities	<u>286,681</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	5,912
Restricted for Insurance/Claims	0
Unrestricted	<u>850,689</u>
Total Net Assets	<u>856,601</u>
Total Liabilities and Net Assets	<u><u>\$1,143,282</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 65 and 66.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$0
Interest Income		0
Other Revenue		0
Total Operating Revenues		<u>0</u>
Operating Expenses		
Current Expenses		
Personal Services	\$2,233,481	
Employee Benefits	1,350,828	
Travel	7,165	
Maintenance and Repairs	0	
Supplies	52,529	
Contractual Services	57,618	
Operating Costs	267,690	
Other Costs	0	
Depreciation		10,414
Capital Outlays		0
Total Operating Expenses		<u>3,979,725</u>
Operating Income (Loss)		<u>(3,979,725)</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfers		
Transfer In for Program Assessments	5,085,300	
Transfer Out to Fund 197 for Program Support	<u>(2,888,000)</u>	2,197,300
Other Financing Sources		
General Appropriation	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Purchase of Capital Assets	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>2,197,300</u>
Income Before Transfers		<u>(1,782,425)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		(1,782,425)
Net Assets - Beginning of Year, as Previously Reported		2,639,026
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$856,601</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 67.		

STATE OF NEW MEXICO
 THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$5,217,314)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue		\$0	
Intra-agency Transfers		5,085,300	
Other Revenue		0	
Other Financing Sources - Other State Funds		0	
Gain on Disposal of Assets		0	
Total Revenues			5,085,300
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses		3,969,311	
Depreciation		10,414	
Capital Outlays		0	
Intra-agency Transfers		2,888,000	
Other Financing Uses		0	
Total Per Financial Statements		6,867,725	
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2018 SWCAP Costs	608,393		
Other	0		
Total Additions		608,393	
Allowable Expenditures			7,476,118
Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		(26,333)	
Total Adjustments			(26,333)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$7,581,799)
Allowable Reserve (60 days)	(B)		1,227,239
Excess Balance (A) - (B)			(8,809,038)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Other Financing Sources		0	
Plus: Transfers In		0	
Less: Transfers Out		0	
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2017			7,856,340
ADJUSTMENTS:			
Deductions Unallowable Costs		0	
Additional Allowable Costs		608,393	
Imputed Interest Earnings		(26,333)	
Total Adjustments			582,060
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		\$8,438,400

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$856,601
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STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2018

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2017	\$2,852,431
B. Ending Cash Balance - Balance on June 30, 2018	1,137,370
C. Average FY 2018 Cash Balance ((A+B)/2)	1,994,901
D. State Treasury Average Rate of Return for FY 2018	1.32%
E. Imputed Interest Earnings for FY 2018 (C * D) Negative Amount Not Claimed	\$26,333

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
AS OF JUNE 30, 2018

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)
INTERFUND AND INTERAGENCY ASSESSEMENTS

FUND	TITLE	ASSESSMENT
353	Risk Management - State Unemployment	\$ -
354	Risk Management - LPB Unemployment	50,000
356	Risk Mangement - Public Property	0
357	Risk Management - Public Liability	1,983,800
358	Risk Management - Surety Bond	450,000
359	Worker's Compensation	1,706,500
752	Health Benefits Premium & Rate Stab.	895,000
	Total	<u>\$ 5,085,300</u>

***GSD RISK MANAGEMENT DIVISION – PUBLIC PROPERTY
INSURANCE***

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Public Property Insurance**

I. Service Description

The Public Property Reserve Fund provides for the purchase and administration of property insurance and the payment of any claims covered by a certificate of coverage issued by the Risk Management Division. This is a self-insurance fund. Financing is provided through assessments to State agencies. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD non-major enterprise fund. The fund is Fund 356. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "Public Property Reserve". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 23 and 24.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 25.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

Rates are based on the costs of insurance coverage purchased from third-party insurance carriers and/or the direct cost of coverage for any risk not insured, and applicable administrative costs. Rates are also weighted to reflect the respective risk of each type of property and each agency.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled “Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2018”.

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Public Property Reserve Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE PUBLIC PROPERTY RESERVE (FUND 356)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$18,704,722
Interest Receivables	0
Accounts/Trade Receivables	796,697
Allowance for Doubtful Accounts	(796,697)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>18,704,722</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$18,704,722</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	1,882,568
Accounts Payable	33,919
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>1,916,487</u>
Long-Term Liabilities	
Claims Payable	<u>354,726</u>
Total Liabilities	<u>2,271,213</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>16,433,509</u>
Total Net Assets	<u>16,433,509</u>
Total Liabilities and Net Assets	<u><u>\$18,704,722</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 23 and 24.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE PUBLIC PROPERTY RESERVE (FUND 356)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$11,465,541
Interest Income		138,450
Other Revenue		0
Total Operating Revenues		<u>11,603,991</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	3,859,453	
Bad Debts	0	
Operating Costs	2,816,672	
Other Costs	<u>0</u>	6,676,124
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>6,676,124</u>
Operating Income (Loss)		<u>4,927,867</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfer		0
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>4,927,867</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		4,927,867
Net Assets - Beginning of Year, as Previously Reported		11,505,642
Adjustments Applicable to Prior Year		<u> </u>
Net Assets - End of Year		<u><u>\$16,433,509</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 25.		

STATE OF NEW MEXICO
 THE PUBLIC PROPERTY RESERVE (FUND 356)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			\$13,454,747
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$11,465,541		
Interest Income	138,450		
Other Revenue	0		
Other Financing Sources	0		
Total Revenues			11,603,991
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	6,676,124		
Intra-agency transfers	0		
Capital Outlays	0		
Other Financing Uses (Prior year warrant cancellation)	0		
Total Per Financial Statements	6,676,124		
Deductions Unallowable Costs			
Provision for Losses - Allowance for Bad Debts	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2018 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			6,676,124
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		\$18,382,614
Allowable Reserve (60 days)	(B)		1,097,445
Excess Balance (A) - (B)			17,285,168

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			(1,699,300)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		(\$1,699,300)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2017			(249,805)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		(\$249,805)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$16,433,509
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***GSD RISK MANAGEMENT DIVISION – STATE UNEMPLOYMENT
COMPENSATION***

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
State Unemployment Compensation**

I. Service Description

The State Unemployment Compensation Reserve accounts for the administration of all contributions collected from state agencies and payments made to state employee beneficiaries pursuant to the Unemployment Compensation Law. The fund is self-insured and financing is provided through billings to State departments/agencies and interest earned on invested funds. The fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with state unemployment compensation are recorded in a GSD non-major enterprise fund. The fund is Fund 353, the State Unemployment Compensation Reserve Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "State Unemployment Compensation". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 58 and 59.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 60.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

The billing rates are developed and based on information provided by the Department of Workforce Solutions on actual reimbursements made to that agency to reimburse unemployment payments made to prior state and school covered employees. Payments covering three years are averaged against a recommended cash reserve provided by a

third party administrator, TALX, and a percentage applied to bring each entity's reserve toward sufficiency. The percentage includes administrative costs to manage the Fund and is authorized for transfer from Fund 353 to the Risk Management Operating Fund and GSD Program Support in the General Appropriations Act. In addition, the billing rates are developed in conjunction with information contained in the actuarial study of the various funds managed by the GSD Risk Management Division. The actuarial data is a mathematical model used to project the unemployment claims paid out versus the annual premiums required to maintain the fund.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled "Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2018".

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division State Unemployment Compensation Reserve Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$8,417,126
Interest Receivables	0
Accounts/Trade Receivables	2,712,545
Allowance for Doubtful Accounts	(2,712,545)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>8,417,126</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$8,417,126</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$4,278,665
Accounts Payable	847,551
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>5,126,216</u>
Long-Term Debt	
Claims Payable	<u>0</u>
Total Liabilities	<u>5,126,216</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>3,290,910</u>
Total Net Assets	<u>3,290,910</u>
Total Liabilities and Net Assets	<u><u>\$8,417,126</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 65 and 66.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$5,598,334
Interest Income		76,792
Other Revenue		0
Total Operating Revenues		<u>5,675,126</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Allowance for Bad Debts	0	
Operating Costs	4,857,782	
Other Costs	<u>0</u>	4,857,782
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>4,857,782</u>
Operating Income (Loss)		<u>817,344</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfer		0
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>817,344</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		817,344
Net Assets - Beginning of Year, as Previously Reported		2,473,566
Restatement of Net Assets		<u>0</u>
Net Assets - End of Year		<u><u>\$3,290,910</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 67.		

STATE OF NEW MEXICO
 THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			\$14,343,850
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$5,598,334		
Interest Income	76,792		
Other Revenue	0		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues	<u>5,675,126</u>		5,675,126
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	4,857,782		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	0		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	<u>4,857,782</u>		
Deductions Unallowable Costs			
Provision for Losses - Allowance for Bad Debts	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions	<u>0</u>		0
Additional Allowable Costs			
FY 2018 SWCAP Costs	0		
Other	0		
Total Additions	<u>0</u>		0
Allowable Expenditures			4,857,782
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments	<u>0</u>		0
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		\$15,161,194
Allowable Reserve (60 days)	(B)		798,540
Excess Balance (A) - (B)			14,362,654
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			(8,750,000)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers	<u>0</u>		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		(\$8,750,000)
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2017			(3,120,284)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments	<u>0</u>		0
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		(\$3,120,284)
PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$3,290,910

GSD RISK MANAGEMENT DIVISION – SURETY BOND

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Surety Bond Coverage**

I. Service Description

The Surety Bond Fund accounts for surety bond coverage of all or any portion of the surety bond risk of State departments/agencies covered by a surety bond certificate of coverage issued by Risk Management Division (RMD) of the General Services Department (GSD). This is a self-insurance fund. Financing is provided through the collection or transfer of funds from each State department/agency to cover costs of coverage of employees of each department/agency and from interest earned on investments. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD non-major enterprise fund. The fund is Fund 358, the Surety Bond Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "Surety Bond". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 65 and 66.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 67.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

The billing rates are developed based on information contained in the actuarial study of the various funds managed by the GSD Risk Management Division. In addition, an administrative cost that includes an allocation from the State-wide cost allocation plan, an assessment from the GSD Office of the Secretary, the GSD Administrative Services Division, and the Risk Management Operating Fund is added to the cost factor. The total premium is basically computed as follows:

1. A loss development factor is computed by computing an average of the last five years for the “limited reported incurred losses” and dividing that by the average of the last five years “projected ultimate limited losses”.
2. Multiply the total losses of the prior five years “limited reported incurred losses” by the loss development factor and dividing the result by 5 to obtain an “Annual Base Premium”.
3. Add director adjustment, if any, plus any other special/designated premiums.
4. Multiply the result in step 3 by an “exposure” and “experience” factor.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled “Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2018”.

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Surety Bond Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE SURETY BOND (FUND 358)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$50,038
Interest Receivables	0
Accounts/Trade Receivables	252,969
Allowance for Doubtful Accounts	(252,969)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>50,038</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$50,038</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$1,715
Accounts Payable	0
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>1,715</u>
Long-Term Liabilities	
Claims Payable	<u>1,214</u>
Total Liabilities	<u>2,929</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>47,109</u>
Total Net Assets	<u>47,109</u>
Total Liabilities and Net Assets	<u><u>\$50,038</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 65 and 66.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE SURETY BOND (FUND 358)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$15,000
Interest Income		3,512
Other Revenue		0
Total Operating Revenues		<u>18,512</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Supplies	0	
Contractual Services	0	
Bad Debt	0	
Operating Costs	20,009	
Other Costs	0	
Depreciation		0
Capital Outlays		0
Total Operating Expenses		<u>20,009</u>
Operating Income (Loss)		<u>(1,497)</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfer		(450,000)
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	0	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	0	0
Total Nonoperating Revenue (Expenses)		<u>(450,000)</u>
Income Before Transfers		<u>(451,497)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		(451,497)
Net Assets - Beginning of Year, as Previously Reported		498,606
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$47,109</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 67.		

STATE OF NEW MEXICO
 THE SURETY BOND (FUND 358)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			\$729,816
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$15,000		
Interest Income	3,512		
Other Revenue	0		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues			18,512
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	20,009		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	450,000		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	470,009		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2018 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			470,009
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		\$278,319
Allowable Reserve (60 days)	(B)		77,262
Excess Balance (A) - (B)			201,057

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2017			(231,210)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		(\$231,210)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$47,109
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***GSD RISK MANAGEMENT DIVISION – PUBLIC LIABILITY
INSURANCE***

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Public Liability Insurance**

I. Service Description

The Public Liability Fund provides for liability insurance for State departments/agencies and their employees, and for any local public body participating in the Fund and pays claims and judgments against governmental entities or their employees covered by a certificate of coverage. This is a self-insurance fund. Financing is provided through collections and transfers from governmental entities and interest earned on invested funds. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD enterprise fund. The fund is Fund 357. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for enterprise funds under the heading of "357 Public Liability". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 23 and 24.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 25.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

The billing rates are developed based on information contained in the actuarial study of the various funds managed by the GSD Risk Management Division. In addition, an administrative cost that includes an allocation from the State-wide cost allocation plan, an assessment from the GSD Office of the Secretary, the GSD Administrative Services Division, and the Risk Management Operating Fund is added to the cost factor. The total premium is basically computed as follows:

1. A loss development factor is computed by computing an average of the last five years for the “limited reported incurred losses” and dividing that by the average of the last five years “projected ultimate limited losses”.
2. Multiply the total losses of the prior five years “limited reported incurred losses” by the loss development factor and dividing the result by 5 to obtain an “Annual Base Premium”.
3. Add director adjustment, if any, plus any other special/designated premiums.
4. Multiply the result in step 3 by an “exposure” and “experience” factor.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled “Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2018”.

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Public Liability Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE PUBLIC LIABILITY (FUND 357)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$57,138,802
Interest Receivables	0
Accounts/Trade Receivables	1,264,623
Allowance for Doubtful Accounts	(1,264,623)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>57,138,802</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$57,138,802</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$34,188,959
Accounts Payable	1,523,280
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>35,712,239</u>
Long-Term Liabilities	
Claims Payable	<u>41,267,482</u>
Total Liabilities	<u>76,979,721</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	
Restricted for Insurance/Claims	0
Unrestricted	<u>(19,840,919)</u>
Total Net Assets	<u>(19,840,919)</u>
Total Liabilities and Net Assets	<u><u>\$57,138,802</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 23 and 24.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE PUBLIC LIABILITY (FUND 357)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$49,918,699
Interest Income		505,138
Other Revenue		0
Total Operating Revenues		<u>50,423,837</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	10,849,019	
Bad Debts	0	
Operating Costs	22,160,686	
Other Costs	0	
Depreciation		0
Capital Outlays		0
Total Operating Expenses		<u>33,009,704</u>
Operating Income (Loss)		<u>17,414,133</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfers		(1,983,800)
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	0	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	0	0
Total Nonoperating Revenue (Expenses)		<u>(1,983,800)</u>
Income Before Transfers		<u>15,430,333</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		15,430,333
Net Assets - Beginning of Year, as Previously Reported		(35,271,252)
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u>(\$19,840,919)</u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Pages 25.		

STATE OF NEW MEXICO
 THE PUBLIC LIABILITY (FUND 357)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$21,140,739)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$49,918,699		
Interest Income	505,138		
Other Revenue	0		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues			50,423,837
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	33,009,704		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	1,983,800		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	34,993,504		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2018 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			34,993,504
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$5,710,406)
Allowable Reserve (60 days)	(B)		5,752,357
Excess Balance (A) - (B)			(11,462,763)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			(17,500,000)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		(\$17,500,000)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2017			3,369,487
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		\$3,369,487

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	(\$19,840,919)
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***GSD RISK MANAGEMENT DIVISION – WORKERS’
COMPENSATION***

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Workers' Compensation**

I. Service Description

The Workers' Compensation Retention Fund accounts for the purchase and administration of workers' compensation insurance and provides appropriate reserves for workers' compensation coverage for employees of State agencies. Workers' compensation coverage is provided to pay benefits prescribed by law for all employees. This coverage also includes employer liability and occupational disease and disablement. This is a self-insurance fund. Financing is provided through collections and transfers from State departments/agencies to cover costs of coverage of employees of that agency and interest earned on invested funds. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD enterprise fund. The fund is Fund 359, the Workers' Compensation Retention Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for enterprise funds under the heading of "359 Workers' Compensation Retention". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 23 and 24.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 25.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

The billing rates are developed based on information contained in the actuarial study of the various funds managed by the GSD Risk Management Division. In addition, an administrative cost that includes an allocation from the State-wide cost allocation plan, an assessment from the GSD Office of the Secretary, the GSD Administrative Services Division, and the Risk Management Operating Fund is added to the cost factor. The total premium is basically computed as follows:

1. A loss development factor is computed by computing an average of the last five years for the “limited reported incurred losses” and dividing that by the average of the last five years “projected ultimate limited losses”.
2. Multiply the total losses of the prior five years “limited reported incurred losses” by the loss development factor and dividing the result by 5 to obtain an “Annual Base Premium”.
3. Add director adjustment, if any, plus any other special/designated premiums.
4. Multiply the result in step 3 by an “exposure” and “experience” factor.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled “Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2018”.

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Workers’ Compensation Retention Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE WORKER'S COMPENSATION RETENTION (FUND 359)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$24,317,581
Interest Receivables	0
Accounts/Trade Receivables	1,080,988
Allowance for Doubtful Accounts	(1,080,988)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>24,317,581</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$24,317,581</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$10,895,958
Accounts Payable	170,275
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Loan Payable	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>11,066,233</u>
Long-Term Liabilities	
Claims Payable	<u>35,887,507</u>
Total Liabilities	<u>46,953,740</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>(22,636,159)</u>
Total Net Assets	<u>(22,636,159)</u>
Total Liabilities and Net Assets	<u><u>\$24,317,581</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 23 and 24.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE WORKER'S COMPENSATION RETENTION (FUND 359)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$19,351,685
Interest Income		230,309
Other Revenue		0
Total Operating Revenues		<u>19,581,994</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	5,667	
Contractual Services	1,117,270	
Allowance for Bad Debts	0	
Operating Costs	14,129,155	
Other Costs	<u>0</u>	15,252,092
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>15,252,092</u>
Operating Income (Loss)		<u>4,329,902</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfer		(1,706,500)
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>(1,706,500)</u>
Income Before Transfers		<u>2,623,402</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		2,623,402
Net Assets - Beginning of Year, as Previously Reported		(25,259,561)
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>(\$22,636,159)</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 25.		

STATE OF NEW MEXICO
 THE WORKER'S COMPENSATION RETENTION (FUND 359)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$21,039,850)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$19,351,685		
Interest Income	230,309		
Other Revenue	0		
Other Financing Sources	0		
Total Revenues		19,581,994	
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	15,252,092		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	1,706,500		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses (Prior year warrant cancellation)	0		
Total Per Financial Statements	16,958,592		
Deductions Unallowable Costs			
Provision for Losses - Allowance for Bad Debts	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		0	
Additional Allowable Costs			
FY 2018 SWCAP Costs	0		
Other	0		
Total Additions		0	
Allowable Expenditures		16,958,592	
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$18,416,448)
Allowable Reserve (60 days)	(B)	2,787,714	
Excess Balance (A) - (B)		(21,204,161)	

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			(3,000,000)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers		0	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		(\$3,000,000)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2017			(1,219,711)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		(\$1,219,711)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	(\$22,636,159)
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***GSD RISK MANAGEMENT DIVISION – GROUP HEALTH
AND LIFE INSURANCE***

**State of New Mexico
FY 2020 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Group Health and Life Insurance**

I. Service Description

The Group Insurance Premium Stabilization Fund is used to account for money appropriated, employers' contributions, employees' contributions, insurance proceeds, and other income from group life, vision care, dental care, health, and disability insurance plans pursuant to State law. Disbursements in the forms of payments for related services are also made pursuant to State law. The Fund also is used to account for premiums collected under the Consolidated Omnibus Budget Reconciliation Act (COBRA) from former employees who have elected to continue their health insurance coverage under the group insurance plans. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD enterprise fund. The fund is Fund 752. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for enterprise funds under the heading of "752 Group Insurance Premium Stabilization". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in GSD's Audit on pages 23 and 24.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 25.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2018.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2018.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2018.

V. Billing Methodology

Each year an analysis is made of the revenue generated versus the claims paid by type of coverage, by employee status (i.e., single, family, etc.). Based on this analysis and actuarially determined reserve requirements, an adjustment in the premium rates by type of coverage and by employee status is computed. This is a self-insurance fund. Financing is provided through collections and transfers from governmental entities and interest earned on invested funds

VI. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Group Insurance Premium Stabilization Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$0
Interest Receivables	0
Accounts/Trade Receivables	1,200,691
Allowance for Doubtful Accounts	(198,115)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Inventories	0
Total Current Assets	<u>1,002,576</u>
Noncurrent Assets:	
Capital Assets	
Accumulated Depreciation	
Total Noncurrent Assets	<u>0</u>
Total Assets	<u>\$1,002,576</u>
Liabilities:	
Current Liabilities	
Claims Payable	\$42,804,746
Accounts Payable	10,048,513
Deferred Revenue	0
Accrued Expenses	0
Due to State General Fund Investment Pool	5,352,499
Due to Other Agencies	0
Receipts Held in Suspense	270
Unearned Revenue	758,677
Accrued Compensated Absences	0
Total Current Liabilities	<u>58,964,705</u>
Long-Term Debt	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>58,964,705</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>(57,962,129)</u>
Total Net Assets	<u>(57,962,129)</u>
Total Liabilities and Net Assets	<u>\$1,002,576</u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 23 and 24.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2018

THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$327,797,903
Interest Income		79,259
Other Revenue		965
Total Operating Revenues		<u>327,878,127</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	2,876	
Contractual Services	17,537,539	
Operating Costs	344,493,253	
Other Costs	0	
Depreciation		0
Capital Outlays		0
Total Operating Expenses		<u>362,033,668</u>
Operating Income (Loss)		<u>(34,155,541)</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfer		(895,000)
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	0	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	0	0
Total Nonoperating Revenue (Expenses)		<u>(895,000)</u>
Income Before Transfers		<u>(35,050,541)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		(35,050,541)
Net Assets - Beginning of Year, as Previously Reported		(24,232,161)
Adjustments Applicable to Prior Year		<u>1,320,573</u>
Net Assets - End of Year		<u>(\$57,962,129)</u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 25.		

STATE OF NEW MEXICO
 THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2018

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2017			
Balance Per Prior Year's Reconciliation of Fund to			(\$29,034,822)
FY 2018 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$327,797,903		
Interest Income	79,259		
Other Revenue	965		
Other Financing Sources	0		
Total Revenues			327,878,127
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	362,033,668		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	895,000		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	362,928,668		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2018 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			362,928,668
Adjustments:			
Prior Period Adjustments	(1,320,573)		
Imputed Interest Earnings	0		
Total Adjustments			(1,320,573)
RETAINED EARNINGS BALANCE JUNE 30, 2018	(A)		(\$62,764,790)
Allowable Reserve (60 days)	(B)		59,659,507
Excess Balance (A) - (B)			(122,424,297)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2017			4,802,661
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2018	(D)		\$4,802,661

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	(\$57,962,129)
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THE END
