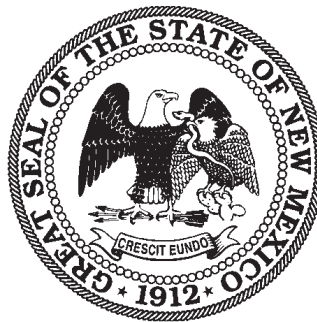


State of New Mexico FY 2022 Statewide Cost Allocation Plan Section I: Allocated Costs



Based on
FY 2020 Actual Expenditures



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SECTION I: INTRODUCTION

The FY 2022 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, 2020 (FY 2020); 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, 2022 (FY 2022). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2020 (FY 2020) and allocation data incurred by the central services during FY 2020. The FY 2022 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 2022 Fixed Costs.*** A schedule providing a summary of the FY 2022 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 2020 costs to the approved fixed costs for FY 2020 (based on Actual FY 2018).
- ❖ ***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.

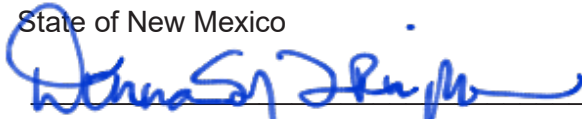
SECTION II
CERTIFICATE OF COST ALLOCATION PLAN

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:

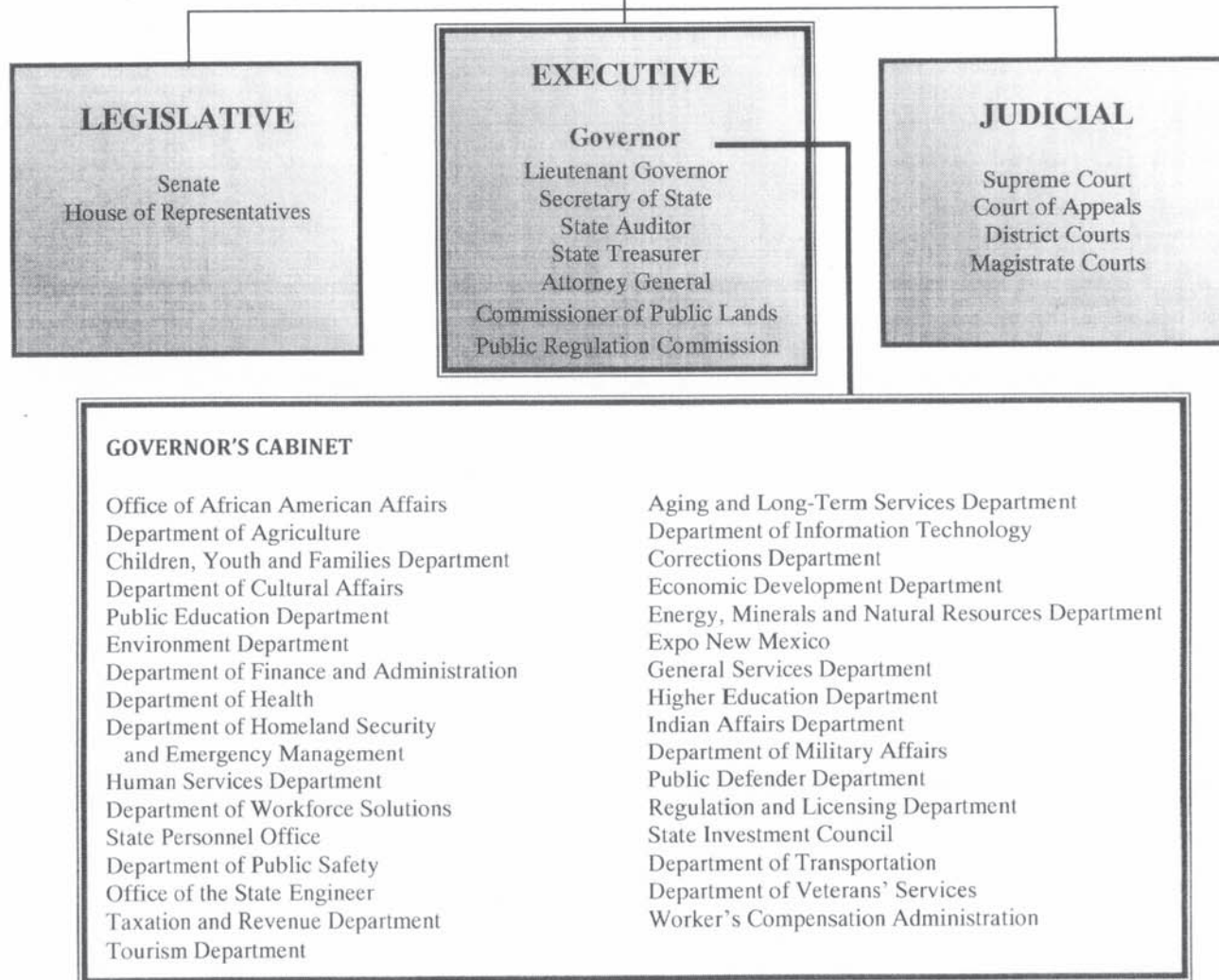
- (1) All costs included in the FY 2022 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are allowable in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, 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: Donna M. Trujillo
Title: FCD Director
Date of Execution: March 26, 2021

SECTION III
STATE ORGANIZATION CHART

Citizens of New Mexico



SECTION IV
FY 2022 FIXED COSTS

SECTION IV: FY 2022 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, 2022 (FY 2022). FY 2022 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2020 (FY 2020) allocated using FY 2020 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2020 (based on FY 2018 actual expenditures and data) to allocations based on FY 2020 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 2020 carry forward adjustment and FY 2022 fixed costs for each central service.

Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2022

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 2022 fixed cost for each budget account.
- ❖ **Central Services.** A column is provided for each central service with the FY 2022 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 2020 carry forward adjustment and FY 2022 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 2020 Actual).** The amount of FY 2020 actual costs allocated to each budget account based on FY 2020 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 2022 Statewide Cost Allocation Plan

- ❖ ***Prior Year Totals (FY 2020 Proposed)***. The amount of FY 2020 costs allocated to each budget account in the FY 2020 SWCAP. These costs are the FY 2020 fixed costs less any carry forward adjustment in the FY 2020 fixed costs (FY 2018 actual costs).
- ❖ ***Carry Forward***. The amount of FY 2020 carry forward adjustment to be included in determining each budget account's FY 2022 fixed costs. The amount is calculated by deducting the FY 2020 Proposed costs from the FY 2020 Actual costs.
- ❖ ***Fixed Allocation (FY 2022 Fixed Costs)***. The FY 2022 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 2020 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 2022 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Fixed Costs Submitted for FY 2022	111 Legislative Council Service	112 Legislative Finance Committee	114 Senate Chief Clerk	115 House Chief Clerk	117 Legislative Education Study Committee	119 Legislative Building	131 Legislature	205 Supreme Court Law Library	208 NM Compilation Commission	210 Judicial Standards Commission	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(605)	-	-	-	-	-	-	-	-	-	(62,794)	-	153,989
341-541 DFA - Policy & Budget	487	356	95	90	115	342	-	(103)	96	71	554	678	3,490
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	215	2,096	(114)	130	565	1,746	(5,910)	(3,012)	(5,476)	(670)	2,533	7,912	(17,036)
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	231	370	89	84	246	59	-	(796)	331	121	255	3,373	(16,581)
378 Personnel Board	6,856	5,845	1,200	1,557	1,701	7,214	(231)	(821)	980	1,365	9,885	12,743	3,367
369 Commission on Public Records	48,166	6,823	-	-	84	109	413	-	-	44	952	3,634	863
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(3,635)	(1,420)	(187)	(513)	(738)	(1,811)	(6,533)	(1,850)	(1,026)	(898)	(1,726)	127	(104)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 51,716	\$ 14,070	\$ 1,082	\$ 1,348	\$ 1,974	\$ 7,659	\$ (12,261)	\$ (6,581)	\$ (5,095)	\$ 35	\$ (50,340)	\$ 28,468	\$ 127,988

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

Fixed Costs Submitted for FY 2022	219 Supreme Crt Building Commission	231 Judicial District Court 1st	232 Judicial District Court 2nd	233 Judicial District Court 3rd	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th	241 Judicial District Court 11th	242 Judicial District Court 12th
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	32,967	72,617	32,343	(0)	-	(136)	(2,084)	(352)	(1,658)	(0)	-	(3,648)	-
341-541 DFA - Policy & Budget	(68)	1,076	2,559	1,103	447	1,090	561	444	473	543	187	1,146	546
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(4,586)	7,314	28,133	5,569	2,118	9,496	3,652	3,338	(1,068)	(1,175)	1,425	9,581	2,633
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	(241)	1,866	4,508	4,097	2,478	81	4,022	1,602	5,083	3,020	1,271	3,412	(900)
378 Personnel Board	(2,008)	16,204	61,674	14,524	4,861	13,785	5,569	5,503	6,284	8,105	1,545	14,969	6,850
369 Commission on Public Records	-	1,903	-	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(566)	(1,739)	(3,517)	(1,582)	(747)	(2,655)	(1,447)	(1,682)	(979)	(1,152)	(502)	(2,098)	(1,383)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 25,498	\$ 99,241	\$ 125,700	\$ 23,710	\$ 9,157	\$ 21,662	\$ 10,273	\$ 8,854	\$ 8,136	\$ 9,341	\$ 3,927	\$ 23,362	\$ 7,746

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

Fixed Costs Submitted for FY 2022	243 Judicial District Court 13th	244 Bernalillo County Metropolitan Crt	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th	257 Judicial District Attorney 7th	258 Judicial District Attorney 8th	259 Judicial District Attorney 9th	260 Judicial District Attorney 10th	261 Judicial District Attorney 11th
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(17)	131,935	1,543	19,304	-	-	804	-	-	-	-	635	-
341-541 DFA - Policy & Budget	1,152	2,402	534	2,582	523	301	518	301	237	267	308	133	424
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	9,748	18,488	(2,168)	27,614	(1,024)	(609)	337	(4,863)	(1,753)	(564)	(9,570)	(1,098)	2,140
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	10,068	5,849	1,893	4,496	495	1,109	5,936	(3,412)	(2,075)	1,104	5,017	435	1,042
378 Personnel Board	14,470	56,363	1,482	49,354	3,179	842	2,769	2,253	1,856	1,558	417	991	5,908
369 Commission on Public Records	-	24,107	94,495	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(3,556)	(4,457)	(879)	(1,510)	(1,256)	(1,216)	(1,023)	(1,088)	(1,276)	(1,107)	(1,035)	(463)	(1,044)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 31,865	\$ 234,688	\$ 96,900	\$ 101,839	\$ 1,916	\$ 427	\$ 9,343	\$ (6,808)	\$ (3,011)	\$ 1,258	\$ (4,863)	\$ 634	\$ 8,471

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

Fixed Costs Submitted for FY 2022	262 Judicial District Attorney 12th	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Education Account	341-541 DFA Finance Board	341-543 DFA Comm Devel Other
Building Depreciation	62	-	-	-	-	-	1,245,347	-	18,759	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	(1)	4,022	-	-	-	24,766	-	-	-	-	1,288,006
341-541 DFA - Policy & Budget	384	542	215	270	-	320	8,360	4,944	173	-	107,441	(2,663)
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	2,449,721
341-544 DFA - Financial Control	(2,200)	(1,247)	(2,470)	(1,419)	-	410	1,466,388	(13,097)	2,090	-	-	15,357
350-608 GSD Facilities Management	169	-	-	-	-	725	125,076	725	11,588	-	1,095	-
350-604 GSD Purchasing	1,467	1,054	(5,231)	1,306	-	1,970	17,147	539	681	-	-	1,210
378 Personnel Board	452	3,523	2,125	5,920	-	3,573	171,527	421	2,208	-	-	-
369 Commission on Public Records	-	-	84	-	-	2,968	21,968	845	1,634	-	-	-
305 Attorney General CS	-	-	-	-	6,235,127	-	-	-	-	-	-	-
394 State Treasurer	(2,096)	(1,781)	(4,953)	(755)	-	(937)	629,556	(1,880)	179	-	-	7,217
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ (1,764)	\$ 2,091	\$ (6,208)	\$ 5,322	\$ 6,235,127	\$ 9,029	\$ 3,710,136	\$ (7,504)	\$ 37,311	\$ -	\$ 108,536	\$ 3,758,847

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

Fixed Costs Submitted for FY 2022	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission
Building Depreciation	-	-	-	23,405	-	(58,576)	94,805	-	52,920	(43,862)	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	21,277	33,870	28,263	374	-	178	37,216	75	357	67	2,456	134
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	59,073	(1,840)	(3,748)	(19,383)	-	(928)	(313,662)	(1,195)	(8,136)	(269)	1,504,343	(809)
350-608 GSD Facilities Management	-	-	1,449	5,401	-	17,535	36,983	-	31,642	13,130	1,449	-
350-604 GSD Purchasing	4,644	242	4,043	250	2,091	111	62,739	1,194	3,451	414	8,596	469
378 Personnel Board	-	626	2,022	24,047	-	615	5,619	230	1,697	(20)	6,507	-
369 Commission on Public Records	(725)	4,276	4,240	30,897	-	-	-	-	-	-	9,374	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	29,483	-
394 State Treasurer	27,760	(1,299)	(6,117)	130	-	31	10,790	(67)	(290)	30	746,771	(83)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 112,029	\$ 35,875	\$ 30,151	\$ 65,120	\$ 2,091	\$ (41,033)	\$ (65,510)	\$ 237	\$ 81,642	\$ (30,509)	\$ 2,308,979	\$ (290)

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

Fixed Costs Submitted for FY 2022	280 Public Defender (Prev Agy 355)	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other	379 Public Employees Labor Relations Board	385 New Mexico Finance Authority	394 State Treasurer Other
Building Depreciation	-	86,156	-	716,047	-	-	13,926	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	970,828	-	-	294,265	-	-	252,467	-
341-541 DFA - Policy & Budget	4,668	370	46	6,237	10,495	-	1,982	-	20	212	-
341-542 DFA - Program Support	-	264,715	54,194	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	19,619	514	(662)	(23,417)	1,254,196	-	(2,397)	-	182	53	-
350-608 GSD Facilities Management	-	95	-	447,083	725	-	2,147	-	725	-	-
350-604 GSD Purchasing	(9,143)	1,115	818	14,066	6,469	-	5,526	-	(1,265)	-	-
378 Personnel Board	45,083	4,798	1,052	25,701	8,283	-	4,342	19,848	312	-	-
369 Commission on Public Records	36,342	21,387	277	301	12,784	473,737	27,887	-	9,103	-	-
305 Attorney General CS	-	25,552	-	-	37,069	-	(55,200)	-	29,483	-	-
394 State Treasurer	(11,779)	(825)	(345)	(6,683)	640,161	-	(4,226)	-	(174)	-	859,320
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 84,790	\$ 403,876	\$ 55,380	\$ 2,150,164	\$ 1,970,181	\$ 473,737	\$ 288,253	\$ 19,848	\$ 38,384	\$ 252,732	\$ 859,320

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

Fixed Costs Submitted for FY 2022	404 Brd of Examiners - Architects	410 Department of Ethics	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development	420 Regulation and Licensing	430 Public Regulation Commission	440 Superintendent of Insurance	446 Brd of Medical Examiners	449 Board of Nursing	460 NM State Fair
Building Depreciation	-	-	-	-	58,654	50,214	839,710	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	43,215	(0)	85,702	-	(1,612)	-	-	-	168,165
341-541 DFA - Policy & Budget	46	14	-	55	1,909	3,977	3,282	14,140	5,136	176	270	839
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(336)	387	(79)	(876)	(12,145)	(5,189)	1,795	(15,963)	12,080	(92)	839	6,795
350-608 GSD Facilities Management	-	-	-	-	(58,569)	10,397	45,232	(93,945)	(44,777)	-	725	-
350-604 GSD Purchasing	441	1,816	-	1,214	3,997	10,637	13,635	9,511	5,109	4,227	1,069	5,328
378 Personnel Board	312	137	-	1	4,172	4,124	44,966	16,294	13,133	2,277	3,551	(1,232)
369 Commission on Public Records	(1,961)	4,138	-	-	-	3,936	196,632	28,366	29,229	27,574	19,108	-
305 Attorney General CS	1,944	-	-	14,258	-	-	500,986	-	37,069	-	646	-
394 State Treasurer	(325)	69	-	(665)	(10,111)	(3,111)	(10,310)	(10,268)	701	(546)	(1,174)	985
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 120	\$ 6,561	\$ (79)	\$ 57,202	\$ (12,092)	\$ 160,687	\$ 1,635,927	\$ (53,476)	\$ 57,680	\$ 33,616	\$ 25,033	\$ 180,880

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

Fixed Costs Submitted for FY 2022	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning	495 Spaceport Authority	505 Dept of Cultural Affairs	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp
Building Depreciation	-	-	-	-	-	-	-	97,990	-	-	227,050	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	130,536	(12,799)	648,053	893,959	-	(42,391)	129,886	-
341-541 DFA - Policy & Budget	87	432	371	46	-	17	1,264	4,437	581	3,085	5,896	378
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(2,523)	(132)	(3,480)	416	-	(724)	1,215	17,974	(404)	(4,747)	(38,314)	(878)
350-608 GSD Facilities Management	-	725	725	725	-	-	-	16,980	725	2,899	41,801	725
350-604 GSD Purchasing	861	760	1,505	2,063	-	473	6,707	24,742	3,559	15,490	24,393	896
378 Personnel Board	455	4,999	(394)	119	-	261	2,583	91,718	8,868	40,207	28,414	249
369 Commission on Public Records	(6,179)	1,776	18,093	(8,439)	-	(725)	-	(21,751)	13,737	(8,205)	23	434
305 Attorney General CS	18,450	-	13,642	(25,926)	(12,380)	-	-	128,193	-	18,450	187,308	-
394 State Treasurer	(1,032)	(1,430)	(1,355)	(582)	-	(223)	(819)	(23,195)	(5,369)	(21,714)	(28,814)	(523)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 10,119	\$ 7,129	\$ 29,108	\$ (31,579)	\$ 118,156	\$ (13,720)	\$ 659,002	\$ 1,231,046	\$ 21,695	\$ 3,075	\$ 577,643	\$ 1,282

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

Fixed Costs Submitted for FY 2022	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC	551 Interstate Stream Commission	569 Organic Commodity Commission	601 Commission on Women	603 Office of African Amer Affairs	604 Comm for Deaf & Hearing Impaired	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	611 Early Childhood Education and Care
Building Depreciation	-	-	373,218	-	-	-	-	-	-	90,709	16,000	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	1,087,312	215,947	-	-	-	-	-	-	674,604	-
341-541 DFA - Policy & Budget	18	1,847	4,852	-	-	-	102	510	30	1,088	236	88
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(386)	(4,300)	4,229	-	(1,116)	(3,814)	314	(1,666)	(426)	(16,313)	(4,051)	649
350-608 GSD Facilities Management	-	-	(17,287)	-	-	-	725	1,449	725	25,240	2,608	-
350-604 GSD Purchasing	18	17,221	20,289	-	-	(5)	2,312	429	(184)	2,624	9,271	2,462
378 Personnel Board	(38)	21,616	36,305	-	(227)	(744)	553	1,462	312	7,415	992	1,043
369 Commission on Public Records	-	5,340	3,843	-	-	857	-	-	-	-	24	-
305 Attorney General CS	-	-	-	-	-	-	-	13,642	-	19,316	-	-
394 State Treasurer	(3)	(5,935)	(8,035)	-	(886)	(2,866)	(756)	(2,052)	(797)	(4,306)	(1,492)	23
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ (392)	\$ 35,790	\$ 1,504,726	\$ 215,947	\$ (2,229)	\$ (6,571)	\$ 3,250	\$ 13,774	\$ (341)	\$ 125,773	\$ 698,193	\$ 4,266

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

Fixed Costs Submitted for FY 2022	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment
Building Depreciation	396,788	211,011	105,317	424,845	-	180,308	1,978	-	-	5,046,870	314,259
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(192,864)	-	-	-	-	-	-	-	-	(30,416)	1,744,321
341-541 DFA - Policy & Budget	6,012	690,746	8,887	932	-	3,727	170	550	2,870	49,998	8,979
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(9,454)	1,842,010	(49,828)	(909)	(409)	58,173	359	(12,155)	3,565	40,078	6,056
350-608 GSD Facilities Management	47,931	73,946	93,990	48,608	-	113,029	(35,546)	725	-	624,009	68,129
350-604 GSD Purchasing	8,874	28,910	12,888	5,403	-	712	1,913	60,857	13,993	124,149	28,398
378 Personnel Board	32,083	371,652	68,782	21,221	-	50,308	1,367	2,019	30,527	668,045	109,215
369 Commission on Public Records	5,581	114,429	7,715	(423)	12,635	1,121	-	217	-	170,933	54,100
305 Attorney General CS	-	-	169,415	-	-	-	13,642	17,152	-	-	8,129
394 State Treasurer	(13,013)	767,481	(59,406)	(4,171)	-	64,150	(471)	(4,070)	(11,447)	(103,781)	(24,260)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ 281,938	\$ 4,100,184	\$ 357,761	\$ 495,507	\$ 12,226	\$ 471,528	\$ (16,589)	\$ 65,295	\$ 39,508	\$ 6,589,885	\$ 2,317,326

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

Fixed Costs Submitted for FY 2022	668 Natural Resources Trustee	669 Health Policy Commission	670 Veterans Services	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt
Building Depreciation	-	-	375,072	2,381,634	-	-	-	5,784,871	-	1,963,392	77,383
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	6,592	70,443	312,754	-	-	642,428	-	1,089,454	5,747
341-541 DFA - Policy & Budget	24	-	(535)	53,053	2,637	42	0	28,539	2,937	12,101	(3,052)
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(2,514)	(468)	(15,733)	654,876	11,201	(1,063)	(440)	82,886	1,178	(77,842)	(3,829)
350-608 GSD Facilities Management	-	-	(318,966)	554,156	-	-	-	2,593,869	725	4,432,617	725
350-604 GSD Purchasing	422	-	3,141	43,129	5,105	363	(5)	38,411	3,016	(20,708)	5,900
378 Personnel Board	419	(244)	(6,152)	409,314	15,241	388	(77)	443,941	2,941	(47,266)	6,348
369 Commission on Public Records	-	398	-	127,818	12,414	26,250	374	220,801	16,939	4,114	-
305 Attorney General CS	-	-	-	18,643	-	14,933	-	-	13,642	646	-
394 State Treasurer	(315)	(144)	(2,502)	187,531	(3,160)	(1,113)	(55)	(32,748)	(7,307)	(44,105)	(6,119)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total FY 2022	\$ (1,965)	\$ (458)	\$ 40,916	\$ 4,500,596	\$ 356,191	\$ 39,800	\$ (203)	\$ 9,803,000	\$ 34,072	\$ 7,312,401	\$ 83,103

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

Fixed Costs Submitted for FY 2022	805 Dept of Transportation	924 Public Education Department	925 Other Education	930 Regional Educational Cooperatives	940 Public School Facilities Authority	949 Education Trust Board	950 Higher Education Other	952 University of New Mexico	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University
Building Depreciation	(47,529)	215,112	-	-	(14,648)	-	-	1,736,768	406,003	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	2,430,333	2,158,345	-	-	2,639,529	-	3,763,974	3,504,475	2,878,969	577,013	571,554
341-541 DFA - Policy & Budget	89,503	279,695	-	-	279	272	-	130,322	48,224	5,907	3,154
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	173,069	(24,551)	-	-	(327)	(54)	-	-	-	-	-
350-608 GSD Facilities Management	(52,607)	(34,593)	-	-	(2,228)	725	3,015	174,102	36,604	-	-
350-604 GSD Purchasing	172,208	52,471	-	-	5,903	2,029	950	-	-	-	-
378 Personnel Board	435,890	37,494	-	-	6,536	1	-	-	-	-	-
369 Commission on Public Records	1,407	22,295	-	-	1,777	-	-	-	3,923	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	(37,409)	(46,495)	-	-	(5,818)	241	-	-	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	2,201,823	816,751	100,243	54,616
Total FY 2022	\$ 3,164,866	\$ 2,659,772	\$ -	\$ -	\$ 2,631,003	\$ 3,214	\$ 3,767,939	\$ 7,747,489	\$ 4,190,474	\$ 683,163	\$ 629,324

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

Fixed Costs Submitted for FY 2022	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College	972 Mesalands Community College	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,425,428	1,543,701	149,429	(0)	(0)	(0)	-	-	(3)	-	515,976
341-541 DFA - Policy & Budget	3,937	10,003	2,009	4,361	19,620	1,247	721	4,460	7,430	2,772	6,416
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-	-	-	-
950 Higher Education Department	72,514	171,529	33,915	74,471	331,124	21,179	12,222	74,745	126,060	46,412	107,172
Total FY 2022	\$ 1,501,879	\$ 1,725,232	\$ 185,353	\$ 78,833	\$ 350,744	\$ 22,426	\$ 12,942	\$ 79,205	\$ 133,487	\$ 49,185	\$ 629,563

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

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

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	99,097	-	-	99,097
7	341-544 DFA - Financial Control	3,607	-	-	3,607
8	350-608 GSD Facilities Management	59,431	-	-	59,431
9	350-604 GSD Purchasing	63,908	-	-	63,908
10	378 Personnel Board	184,079	-	-	184,079
11	369 Commission on Public Records	431,664	-	-	431,664
12	305 Attorney General CS	361,813	-	-	361,813
	Subtotal Central Service Agencies	1,203,600	-	-	1,203,600
54	262 Judicial District Attorney 12th	62	-	-	62
60	333 Taxation and Revenue	1,167,773	1,090,200	77,574	1,245,347
62	340 Administrative Hearings Office	13,291	7,822	5,469	18,759
69	350-598 GSD Program Support	20,109	16,813	3,296	23,405
71	350-605 GSD Printing & Graphics	59,700	177,977	(118,277)	(58,576)
72	350-606 GSD Risk Management	62,306	29,807	32,499	94,805
74	350-609 GSD Motor Pool	59,020	65,121	(6,100)	52,920
75	350-609 GSD Surplus Property	44,704	133,270	(88,566)	(43,862)
79	356 Governor	86,565	86,974	(409)	86,156
81	361 DoIT	468,769	221,492	247,278	716,047
84	370 Secretary of State	9,989	6,052	3,937	13,926
93	418 Tourism Department	44,062	29,470	14,592	58,654
94	419 Economic Development	45,571	40,928	4,643	50,214
95	420 Regulation and Licensing	691,507	543,303	148,204	839,710
108	505 Dept of Cultural Affairs	70,904	43,819	27,085	97,990
111	521 Energy, Minerals & Natural Resources	197,705	168,360	29,345	227,050
115	550 Office of State Engineer/ISC	335,432	297,646	37,786	373,218
122	606 Commission for the Blind	86,189	81,668	4,521	90,709
123	609 Indian Affairs	13,472	10,945	2,528	16,000
125	624 Aging & Long Term Svcs	360,525	324,262	36,263	396,788
126	630 Human Services	219,493	227,975	(8,482)	211,011
127	631 Workforce Solutions	197,742	290,167	(92,425)	105,317
128	632 Workers Compensation Admin	342,986	261,128	81,859	424,845
130	644 Vocational Rehabilitation	129,610	78,911	50,699	180,308
131	645 Disability Commission	11,633	21,287	(9,655)	1,978
134	665 Dept of Health	5,349,108	5,651,345	(302,238)	5,046,870
135	667 Dept of Environment	312,874	311,489	1,385	314,259
138	670 Veterans Services	376,275	377,479	(1,204)	375,072
139	690 Children, Youth & Families	2,126,978	1,872,322	254,656	2,381,634
143	770 Dept of Corrections	6,212,749	6,640,628	(427,878)	5,784,871
145	790 Dept of Public Safety	2,190,417	2,417,443	(227,026)	1,963,392
146	795 Homeland Security & Emergency Mgmt	77,383	77,383	0	77,383
147	805 Dept of Transportation	-	47,529	(47,529)	(47,529)
148	924 Public Education Department	213,362	211,613	1,750	215,112
151	940 Public School Facilities Authority	4,504	23,655	(19,152)	(14,648)
154	952 University of New Mexico	1,425,120	1,113,472	311,648	1,736,768
155	954 New Mexico State University	405,988	405,973	15	406,003
172	999 Other	1,686,445	451,199	1,235,246	2,921,691
	Subtotal Receiving Agencies	25,120,322	23,856,924	1,263,336	26,383,658
	Total	26,323,922	23,856,924	1,263,336	27,587,258

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

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	2,722,749	-	-	2,722,749
8	350-608 GSD Facilities Management	2,900,181	-	-	2,900,181
14	950 Higher Education Department	8,157	-	-	8,157
	Subtotal Central Service Agencies	5,631,087	-	-	5,631,087
15	111 Legislative Council Service	(3)	599	(602)	(605)
25	215 Court of Appeals	635	64,064	(63,429)	(62,794)
27	218 Administrative Office of the Courts	127,684	101,379	26,305	153,989
28	219 Supreme Crt Building Commission	42,517	52,066	(9,549)	32,967
29	231 Judicial District Court 1st	37,353	2,089	35,264	72,617
30	232 Judicial District Court 2nd	30,315	28,286	2,028	32,343
31	233 Judicial District Court 3rd	(0)	-	-	(0)
33	235 Judicial District Court 5th	(1)	135	(136)	(136)
34	236 Judicial District Court 6th	505	3,095	(2,590)	(2,084)
35	237 Judicial District Court 7th	69	490	(421)	(352)
36	238 Judicial District Court 8th	402	2,462	(2,060)	(1,658)
37	239 Judicial District Court 9th	(0)	-	-	(0)
39	241 Judicial District Court 11th	861	5,370	(4,509)	(3,648)
41	243 Judicial District Court 13th	80	176	(96)	(17)
42	244 Bernalillo County Metropolitan Crt	73,820	15,704	58,116	131,935
43	251 Judicial District Attorney 1st	2,063	2,582	(520)	1,543
44	252 Judicial District Attorney 2nd	19,304	-	-	19,304
47	255 Judicial District Attorney 5th	804	-	-	804
52	260 Judicial District Attorney 10th	1,132	1,629	(497)	635
55	263 Judicial District Attorney 13th	(1)	-	-	(1)
56	264 Administrative Office of the DAs	4,022	-	-	4,022
60	333 Taxation and Revenue	41,077	57,388	(16,311)	24,766
65	341-543 DFA Comm Devel Other	655,640	23,274	632,366	1,288,006
81	361 DoIT	794,326	617,824	176,502	970,828
84	370 Secretary of State	406,341	518,417	(112,076)	294,265
87	385 New Mexico Finance Authority	252,467	-	-	252,467
92	417 Border Authority	32,009	20,804	11,205	43,215
93	418 Tourism Department	(0)	-	-	(0)
94	419 Economic Development	241,596	397,489	(155,894)	85,702
96	430 Public Regulation Commission	(7)	1,598	(1,605)	(1,612)
100	460 NM State Fair	169,532	170,900	(1,367)	168,165
105	490 Cumbres & Toltec Railroad Comm	125,142	119,748	5,394	130,536
106	491 Military Base Planning	1,113	15,025	(13,912)	(12,799)
107	495 Spaceport Authority	845,146	1,042,239	(197,093)	648,053
108	505 Dept of Cultural Affairs	868,087	842,216	25,872	893,959
110	516 Dept of Game & Fish	214	42,819	(42,605)	(42,391)
111	521 Energy, Minerals & Natural Resources	219,632	309,378	(89,746)	129,886
115	550 Office of State Engineer/ISC	1,035,765	984,218	51,547	1,087,312
116	551 Interstate Stream Commission	387,109	558,272	(171,163)	215,947
123	609 Indian Affairs	892,760	1,110,916	(218,156)	674,604
125	624 Aging & Long Term Svcs	118,495	429,854	(311,359)	(192,864)
134	665 Dept of Health	24,227	78,869	(54,643)	(30,416)
135	667 Dept of Environment	2,549,890	3,355,460	(805,569)	1,744,321
138	670 Veterans Services	21,368	36,144	(14,776)	6,592
139	690 Children, Youth & Families	43,704	16,965	26,739	70,443

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
140	705 Dept of Military Affairs	274,592	236,430	38,162	312,754
143	770 Dept of Corrections	440,056	237,683	202,372	642,428
145	790 Dept of Public Safety	689,432	289,410	400,022	1,089,454
146	795 Homeland Security & Emergency Mgmt	8,591	11,434	(2,843)	5,747
147	805 Dept of Transportation	3,737,809	5,045,285	(1,307,476)	2,430,333
148	924 Public Education Department	3,320,064	4,481,782	(1,161,719)	2,158,345
151	940 Public School Facilities Authority	2,288,621	1,937,713	350,908	2,639,529
153	950 Higher Education Other	3,367,022	2,970,069	396,952	3,763,974
154	952 University of New Mexico	3,793,776	4,083,076	(289,301)	3,504,475
155	954 New Mexico State University	2,943,411	3,007,853	(64,442)	2,878,969
156	956 New Mexico Highlands University	651,153	725,292	(74,139)	577,013
157	958 Western New Mexico University	618,321	665,087	(46,766)	571,554
158	960 Eastern New Mexico University	1,480,867	1,536,306	(55,439)	1,425,428
159	962 New Mexico Inst of Mining & Technol	1,593,717	1,643,733	(50,016)	1,543,701
160	964 Northern New Mexico College	210,528	271,626	(61,099)	149,429
161	966 Santa Fe Community College	(0)	-	-	(0)
162	968 Central New Mexico Comm College	(0)	-	-	(0)
163	970 Luna Community College	(0)	-	-	(0)
166	976 San Juan College	(3)	-	-	(3)
168	978 New Mexico Military Institute	506,929	497,883	9,046	515,976
169	979 NM Sch for the Visually Impaired	33,958	37,633	(3,675)	30,284
170	980 NM Sch for the Deaf	498,169	575,170	(77,001)	421,168
172	999 Other	2,139,889	2,097,744	42,145	2,182,034
	Subtotal Recieving Agencies	38,664,094	41,381,156	(2,993,654)	35,670,440
	Total	44,295,182	41,381,156	(2,993,654)	41,301,528

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
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 FOR FISCAL YEAR 2022

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	239,833	-	-	239,833
5	341-542 DFA - Program Support	87,803	-	-	87,803
6	341-543 DFA - Comm Dev & Local Govt	388,673	-	-	388,673
7	341-544 DFA - Financial Control	614,641	-	-	614,641
8	350-608 GSD Facilities Management	987	-	-	987
9	350-604 GSD Purchasing	191	-	-	191
10	378 Personnel Board	300	-	-	300
11	369 Commission on Public Records	209	-	-	209
12	305 Attorney General CS	2,242	-	-	2,242
13	394 State Treasurer	280	-	-	280
14	950 Higher Education Department	8,557	-	-	8,557
	Subtotal Central Service Agencies	1,343,717	-	-	1,343,717
15	111 Legislative Council Service	444	400	43	487
16	112 Legislative Finance Committee	317	278	39	356
17	114 Senate Chief Clerk	86	77	9	95
18	115 House Chief Clerk	82	75	8	90
19	117 Legislative Education Study Committee	99	84	16	115
20	119 Legislative Building	309	275	33	342
22	205 Supreme Court Law Library	-	103	(103)	(103)
23	208 NM Compilation Commission	111	126	(15)	96
24	210 Judicial Standards Commission	63	56	8	71
25	215 Court of Appeals	471	388	83	554
26	216 Supreme Court	451	224	227	678
27	218 Administrative Office of the Courts	4,033	4,575	(542)	3,490
28	219 Supreme Crt Building Commission	-	68	(68)	(68)
29	231 Judicial District Court 1st	814	552	262	1,076
30	232 Judicial District Court 2nd	2,215	1,871	344	2,559
31	233 Judicial District Court 3rd	807	512	295	1,103
32	234 Judicial District Court 4th	308	170	139	447
33	235 Judicial District Court 5th	791	492	299	1,090
34	236 Judicial District Court 6th	397	232	164	561
35	237 Judicial District Court 7th	317	189	128	444
36	238 Judicial District Court 8th	346	219	127	473
37	239 Judicial District Court 9th	411	278	132	543
38	240 Judicial District Court 10th	126	65	61	187
39	241 Judicial District Court 11th	823	499	323	1,146
40	242 Judicial District Court 12th	395	244	151	546
41	243 Judicial District Court 13th	867	582	285	1,152
42	244 Bernalillo County Metropolitan Crt	2,094	1,786	308	2,402
43	251 Judicial District Attorney 1st	458	381	77	534
44	252 Judicial District Attorney 2nd	1,959	1,336	623	2,582
45	253 Judicial District Attorney 3rd	451	379	72	523
46	254 Judicial District Attorney 4th	256	210	45	301
47	255 Judicial District Attorney 5th	445	371	73	518
48	256 Judicial District Attorney 6th	259	217	42	301
49	257 Judicial District Attorney 7th	203	169	34	237
50	258 Judicial District Attorney 8th	224	182	42	267
51	259 Judicial District Attorney 9th	256	204	52	308
52	260 Judicial District Attorney 10th	111	90	22	133

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 CALCULATION OF FIXED COSTS
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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
53	261 Judicial District Attorney 11th	362	300	62	424
54	262 Judicial District Attorney 12th	308	233	75	384
55	263 Judicial District Attorney 13th	470	397	73	542
56	264 Administrative Office of the DAs	199	182	16	215
57	265 Judicial District Attorney 11th Div II	218	166	52	270
59	308 State Auditor	280	241	40	320
60	333 Taxation and Revenue	7,195	6,030	1,165	8,360
61	337 Investment Council	4,334	3,725	610	4,944
62	340 Administrative Hearings Office	143	113	30	173
64	341-541 DFA Finance Board	141,489	175,537	(34,048)	107,441
65	341-543 DFA Comm Devel Other	-	2,663	(2,663)	(2,663)
66	341-544 DFA Financial Control Other	13,631	5,986	7,646	21,277
67	342 Public School Insurance Authority	30,446	27,023	3,423	33,870
68	343 Retiree Healthcare Authority	25,545	22,827	2,718	28,263
69	350-598 GSD Program Support	311	247	64	374
71	350-605 GSD Printing & Graphics	144	110	34	178
72	350-606 GSD Risk Management	34,510	31,804	2,706	37,216
73	350-609 GSD Aviation	60	45	15	75
74	350-609 GSD Motor Pool	534	711	(177)	357
75	350-609 GSD Surplus Property	64	60	3	67
76	352 Education Retirement Brd	2,256	2,057	200	2,456
77	354 Sentencing Commission	91	48	43	134
78	280 Public Defender (Prev Agy 355)	4,010	3,351	658	4,668
79	356 Governor	296	221	74	370
80	360 Lieutenant Governor	41	36	5	46
81	361 DoIT	5,655	5,073	582	6,237
82	366 Public Employees Retirement Assoc	6,474	2,454	4,021	10,495
84	370 Secretary of State	1,401	820	581	1,982
86	379 Public Employees Labor Relations Board	17	15	3	20
87	385 New Mexico Finance Authority	212	-	-	212
89	404 Brd of Examiners - Architects	36	26	10	46
90	410 Department of Ethics	14	-	-	14
92	417 Border Authority	49	42	6	55
93	418 Tourism Department	1,546	1,184	362	1,909
94	419 Economic Development	2,793	1,608	1,184	3,977
95	420 Regulation and Licensing	2,717	2,153	564	3,282
96	430 Public Regulation Commission	11,766	9,393	2,374	14,140
97	440 Superintendent of Insurance	4,153	3,171	983	5,136
98	446 Brd of Medical Examiners	153	129	24	176
99	449 Board of Nursing	214	158	56	270
100	460 NM State Fair	853	866	(14)	839
101	464 Brd of Licensure - Engineers	70	54	16	87
102	465 Gaming Control Brd	391	350	41	432
103	469 Racing Commission	313	254	59	371
104	479 Brd of Veterinary Medicine	35	24	11	46
106	491 Military Base Planning	16	15	1	17
107	495 Spaceport Authority	841	418	423	1,264
108	505 Dept of Cultural Affairs	3,517	2,597	920	4,437
109	508 Livestock Board	503	426	77	581
110	516 Dept of Game & Fish	3,058	3,031	27	3,085

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 CALCULATION OF FIXED COSTS
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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
111	521 Energy, Minerals & Natural Resources	5,655	5,415	240	5,896
112	522 Youth Conservation Corp	354	330	24	378
113	538 Intertribal Ceremonial Office	11	3	7	18
114	539 Commission on Public Lands	1,531	1,215	316	1,847
115	550 Office of State Engineer/ISC	4,401	3,950	451	4,852
119	603 Office of African Amer Affairs	76	50	26	102
120	604 Comm for Deaf & Hearing Impaired	445	381	65	510
121	605 MLK Commission	25	20	5	30
122	606 Commission for the Blind	979	870	109	1,088
123	609 Indian Affairs	230	224	6	236
124	611 Early Childhood Education and Care	88	-	-	88
125	624 Aging & Long Term Svcs	5,059	4,106	953	6,012
126	630 Human Services	581,474	472,203	109,271	690,746
127	631 Workforce Solutions	6,867	4,847	2,020	8,887
128	632 Workers Compensation Admin	879	826	53	932
130	644 Vocational Rehabilitation	3,576	3,426	150	3,727
131	645 Disability Commission	143	116	27	170
132	647 Developmental Disabilities Comm	500	450	50	550
133	662 Miners' Hospital	3,021	3,173	(152)	2,870
134	665 Dept of Health	43,592	37,186	6,406	49,998
135	667 Dept of Environment	8,895	8,810	84	8,979
136	668 Natural Resources Trustee	166	309	(143)	24
138	670 Veterans Services	408	1,352	(944)	(535)
139	690 Children, Youth & Families	44,123	35,193	8,930	53,053
140	705 Dept of Military Affairs	2,173	1,709	464	2,637
141	760 Parole Brd	37	32	5	42
142	765 Juvenile Parole Brd	1	1	(0)	0
143	770 Dept of Corrections	25,818	23,096	2,722	28,539
144	780 Crime Victims Reparations	2,171	1,404	766	2,937
145	790 Dept of Public Safety	11,219	10,336	882	12,101
146	795 Homeland Security & Emergency Mgmt	2,062	7,177	(5,115)	(3,052)
147	805 Dept of Transportation	116,082	142,661	(26,579)	89,503
148	924 Public Education Department	232,980	186,265	46,715	279,695
151	940 Public School Facilities Authority	331	384	(52)	279
152	949 Education Trust Board	227	182	45	272
154	952 University of New Mexico	117,900	105,479	12,422	130,322
155	954 New Mexico State University	45,047	41,869	3,178	48,224
156	956 New Mexico Highlands University	5,663	5,419	244	5,907
157	958 Western New Mexico University	3,804	4,455	(650)	3,154
158	960 Eastern New Mexico University	7,843	11,749	(3,906)	3,937
159	962 New Mexico Inst of Mining & Technol	10,858	11,714	(856)	10,003
160	964 Northern New Mexico College	1,793	1,577	216	2,009
161	966 Santa Fe Community College	4,509	4,656	(147)	4,361
162	968 Central New Mexico Comm College	17,492	15,364	2,128	19,620
163	970 Luna Community College	1,206	1,164	41	1,247
164	972 Mesalands Community College	685	650	35	721
165	974 New Mexico Junior College	3,596	2,731	864	4,460
166	976 San Juan College	7,101	6,773	329	7,430
167	977 Clovis Community College	2,202	1,633	570	2,772
168	978 New Mexico Military Institute	4,931	3,446	1,485	6,416

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
169	979 NM Sch for the Visually Impaired	1,454	1,657	(203)	1,251
170	980 NM Sch for the Deaf	1,749	1,509	241	1,990
172	999 Other	564,138	450,421	113,717	677,855
	Subtotal Recieving Agencies	2,243,107	1,966,303	276,490	2,519,596
	Total	3,586,824	1,966,303	276,490	3,863,314

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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	164,311	-	-	164,311
5	341-542 DFA - Program Support	46,007	-	-	46,007
6	341-543 DFA - Comm Dev & Local Govt	264,357	-	-	264,357
7	341-544 DFA - Financial Control	417,855	-	-	417,855
	Subtotal Central Service Agencies	892,530	-	-	892,530
79	356 Governor	221,719	178,723	42,996	264,715
80	360 Lieutenant Governor	42,638	31,082	11,556	54,194
	Subtotal Receiving Agencies	264,357	209,805	54,552	318,910
	Total	1,156,888	209,805	54,552	1,211,440

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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	3,874,310	5,298,899	(1,424,589)	2,449,721
	Subtotal Recieving Agencies	3,874,310	5,298,899	(1,424,589)	2,449,721
	Total	3,874,310	5,298,899	(1,424,589)	2,449,721

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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	371,197	-	-	371,197
5	341-542 DFA - Program Support	103,934	-	-	103,934
6	341-543 DFA - Comm Dev & Local Govt	459,490	-	-	459,490
7	341-544 DFA - Financial Control	727,649	-	-	727,649
8	350-608 GSD Facilities Management	11,417	-	-	11,417
9	350-604 GSD Purchasing	2,044	-	-	2,044
10	378 Personnel Board	3,035	-	-	3,035
11	369 Commission on Public Records	3,001	-	-	3,001
12	305 Attorney General CS	18,980	-	-	18,980
13	394 State Treasurer	37,955	-	-	37,955
14	950 Higher Education Department	7,427	-	-	7,427
	Subtotal Central Service Agencies	1,746,130	-	-	1,746,130
15	111 Legislative Council Service	6,117	12,020	(5,902)	215
16	112 Legislative Finance Committee	4,066	6,037	(1,971)	2,096
17	114 Senate Chief Clerk	896	1,905	(1,010)	(114)
18	115 House Chief Clerk	1,099	2,069	(970)	130
19	117 Legislative Education Study Committee	1,426	2,287	(861)	565
20	119 Legislative Building	5,778	9,809	(4,032)	1,746
21	131 Legislature	2,836	11,583	(8,747)	(5,910)
22	205 Supreme Court Law Library	-	3,012	(3,012)	(3,012)
23	208 NM Compilation Commission	1,283	8,042	(6,759)	(5,476)
24	210 Judicial Standards Commission	1,145	2,959	(1,814)	(670)
25	215 Court of Appeals	6,254	9,974	(3,720)	2,533
26	216 Supreme Court	6,622	5,332	1,290	7,912
27	218 Administrative Office of the Courts	85,862	188,760	(102,898)	(17,036)
28	219 Supreme Crt Building Commission	1	4,588	(4,587)	(4,586)
29	231 Judicial District Court 1st	10,611	13,908	(3,297)	7,314
30	232 Judicial District Court 2nd	35,110	42,087	(6,977)	28,133
31	233 Judicial District Court 3rd	10,508	15,448	(4,939)	5,569
32	234 Judicial District Court 4th	4,796	7,474	(2,678)	2,118
33	235 Judicial District Court 5th	11,569	13,643	(2,074)	9,496
34	236 Judicial District Court 6th	6,256	8,860	(2,604)	3,652
35	237 Judicial District Court 7th	5,197	7,055	(1,858)	3,338
36	238 Judicial District Court 8th	5,911	12,891	(6,979)	(1,068)
37	239 Judicial District Court 9th	6,398	13,971	(7,573)	(1,175)
38	240 Judicial District Court 10th	1,908	2,391	(483)	1,425
39	241 Judicial District Court 11th	11,318	13,054	(1,737)	9,581
40	242 Judicial District Court 12th	5,656	8,678	(3,023)	2,633
41	243 Judicial District Court 13th	12,454	15,161	(2,706)	9,748
42	244 Bernalillo County Metropolitan Crt	31,017	43,545	(12,529)	18,488
43	251 Judicial District Attorney 1st	4,369	10,907	(6,538)	(2,168)
44	252 Judicial District Attorney 2nd	27,219	26,823	396	27,614
45	253 Judicial District Attorney 3rd	4,016	9,056	(5,040)	(1,024)
46	254 Judicial District Attorney 4th	2,194	4,997	(2,803)	(609)
47	255 Judicial District Attorney 5th	4,697	9,056	(4,359)	337
48	256 Judicial District Attorney 6th	2,952	10,767	(7,815)	(4,863)
49	257 Judicial District Attorney 7th	2,314	6,380	(4,066)	(1,753)
50	258 Judicial District Attorney 8th	2,535	5,634	(3,099)	(564)
51	259 Judicial District Attorney 9th	2,539	14,648	(12,109)	(9,570)

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
52	260 Judicial District Attorney 10th	1,660	4,418	(2,758)	(1,098)
53	261 Judicial District Attorney 11th	4,923	7,706	(2,783)	2,140
54	262 Judicial District Attorney 12th	2,760	7,720	(4,960)	(2,200)
55	263 Judicial District Attorney 13th	4,461	10,170	(5,708)	(1,247)
56	264 Administrative Office of the DAs	3,632	9,735	(6,102)	(2,470)
57	265 Judicial District Attorney 11th Div II	3,924	9,268	(5,344)	(1,419)
59	308 State Auditor	2,847	5,284	(2,437)	410
60	333 Taxation and Revenue	1,026,571	586,754	439,817	1,466,388
61	337 Investment Council	2,679	18,455	(15,776)	(13,097)
62	340 Administrative Hearings Office	1,773	1,456	317	2,090
65	341-543 DFA Comm Devel Other	15,357	-	-	15,357
66	341-544 DFA Financial Control Other	59,073	-	-	59,073
67	342 Public School Insurance Authority	1,414	4,668	(3,254)	(1,840)
68	343 Retiree Healthcare Authority	9,338	22,424	(13,086)	(3,748)
69	350-598 GSD Program Support	2,741	24,864	(22,124)	(19,383)
71	350-605 GSD Printing & Graphics	820	2,568	(1,748)	(928)
72	350-606 GSD Risk Management	63,466	440,594	(377,128)	(313,662)
73	350-609 GSD Aviation	349	1,892	(1,543)	(1,195)
74	350-609 GSD Motor Pool	2,473	13,082	(10,609)	(8,136)
75	350-609 GSD Surplus Property	518	1,305	(787)	(269)
76	352 Education Retirement Brd	770,605	36,867	733,738	1,504,343
77	354 Sentencing Commission	87	983	(896)	(809)
78	280 Public Defender (Prev Agy 355)	41,182	62,745	(21,563)	19,619
79	356 Governor	2,717	4,920	(2,203)	514
80	360 Lieutenant Governor	722	2,106	(1,384)	(662)
81	361 DoIT	16,955	57,327	(40,372)	(23,417)
82	366 Public Employees Retirement Assoc	658,909	63,622	595,287	1,254,196
84	370 Secretary of State	6,177	14,751	(8,574)	(2,397)
86	379 Public Employees Labor Relations Board	449	717	(268)	182
87	385 New Mexico Finance Authority	53	-	-	53
89	404 Brd of Examiners - Architects	749	1,834	(1,085)	(336)
90	410 Department of Ethics	387	-	-	387
91	416 Sports Authority	-	79	(79)	(79)
92	417 Border Authority	828	2,533	(1,705)	(876)
93	418 Tourism Department	6,928	26,001	(19,073)	(12,145)
94	419 Economic Development	5,142	15,473	(10,331)	(5,189)
95	420 Regulation and Licensing	29,373	56,951	(27,578)	1,795
96	430 Public Regulation Commission	14,311	44,584	(30,273)	(15,963)
97	440 Superintendent of Insurance	12,849	13,618	(769)	12,080
98	446 Brd of Medical Examiners	2,911	5,914	(3,003)	(92)
99	449 Board of Nursing	3,379	5,919	(2,540)	839
100	460 NM State Fair	4,633	2,471	2,162	6,795
101	464 Brd of Licensure - Engineers	1,134	4,791	(3,657)	(2,523)
102	465 Gaming Control Brd	4,432	8,997	(4,565)	(132)
103	469 Racing Commission	1,916	7,313	(5,396)	(3,480)
104	479 Brd of Veterinary Medicine	1,051	1,687	(636)	416
106	491 Military Base Planning	254	1,232	(978)	(724)
107	495 Spaceport Authority	3,042	4,870	(1,827)	1,215
108	505 Dept of Cultural Affairs	52,981	87,989	(35,007)	17,974
109	508 Livestock Board	9,894	20,193	(10,298)	(404)

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
110	516 Dept of Game & Fish	42,464	89,674	(47,210)	(4,747)
111	521 Energy, Minerals & Natural Resources	52,566	143,447	(90,881)	(38,314)
112	522 Youth Conservation Corp	794	2,466	(1,672)	(878)
113	538 Intertribal Ceremonial Office	12	411	(399)	(386)
114	539 Commission on Public Lands	17,496	39,291	(21,795)	(4,300)
115	550 Office of State Engineer/ISC	27,092	49,954	(22,862)	4,229
117	569 Organic Commodity Commission	-	1,116	(1,116)	(1,116)
118	601 Commission on Women	1	3,816	(3,815)	(3,814)
119	603 Office of African Amer Affairs	1,383	2,451	(1,069)	314
120	604 Comm for Deaf & Hearing Impaired	1,662	4,991	(3,329)	(1,666)
121	605 MLK Commission	387	1,201	(813)	(426)
122	606 Commission for the Blind	9,572	35,456	(25,884)	(16,313)
123	609 Indian Affairs	2,117	8,286	(6,168)	(4,051)
124	611 Early Childhood Education and Care	649	-	-	649
125	624 Aging & Long Term Svcs	21,009	51,473	(30,463)	(9,454)
126	630 Human Services	1,177,650	513,290	664,360	1,842,010
127	631 Workforce Solutions	67,930	185,689	(117,758)	(49,828)
128	632 Workers Compensation Admin	10,603	22,114	(11,512)	(909)
129	635 Workforce Trng & Develpment	3	414	(411)	(409)
130	644 Vocational Rehabilitation	99,874	141,575	(41,701)	58,173
131	645 Disability Commission	1,815	3,272	(1,457)	359
132	647 Developmental Disabilities Comm	3,870	19,896	(16,026)	(12,155)
133	662 Miners' Hospital	25,504	47,442	(21,938)	3,565
134	665 Dept of Health	303,891	567,703	(263,813)	40,078
135	667 Dept of Environment	55,579	105,102	(49,523)	6,056
136	668 Natural Resources Trustee	518	3,551	(3,032)	(2,514)
137	669 Health Policy Commission	1	470	(469)	(468)
138	670 Veterans Services	6,597	28,927	(22,330)	(15,733)
139	690 Children, Youth & Families	504,539	354,202	150,337	654,876
140	705 Dept of Military Affairs	21,787	32,373	(10,586)	11,201
141	760 Parole Brd	826	2,716	(1,889)	(1,063)
142	765 Juvenile Parole Brd	53	545	(493)	(440)
143	770 Dept of Corrections	174,728	266,569	(91,841)	82,886
144	780 Crime Victims Reparations	7,653	14,127	(6,475)	1,178
145	790 Dept of Public Safety	53,953	185,749	(131,795)	(77,842)
146	795 Homeland Security & Emergency Mgmt	7,418	18,666	(11,247)	(3,829)
147	805 Dept of Transportation	254,398	335,727	(81,329)	173,069
148	924 Public Education Department	45,447	115,445	(69,998)	(24,551)
151	940 Public School Facilities Authority	6,354	13,034	(6,681)	(327)
152	949 Education Trust Board	928	1,910	(982)	(54)
172	999 Other	189,382	284,879	(95,497)	93,885
	Subtotal Recieving Agencies	6,398,266	6,013,082	309,665	6,707,931
	Total	8,144,396	6,013,082	309,665	8,454,061

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

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	7,686	-	-	7,686
5	341-542 DFA - Program Support	2,933	-	-	2,933
6	341-543 DFA - Comm Dev & Local Govt	17,394	-	-	17,394
7	341-544 DFA - Financial Control	22,797	-	-	22,797
8	350-608 GSD Facilities Management	27,060	-	-	27,060
9	350-604 GSD Purchasing	32,856	-	-	32,856
10	378 Personnel Board	158,199	-	-	158,199
11	369 Commission on Public Records	248,614	-	-	248,614
12	305 Attorney General CS	101,212	-	-	101,212
13	394 State Treasurer	1,507	-	-	1,507
	Subtotal Central Service Agencies	620,259	-	-	620,259
54	262 Judicial District Attorney 12th	409	649	(240)	169
59	308 State Auditor	1,507	2,290	(783)	725
60	333 Taxation and Revenue	297,168	469,259	(172,091)	125,076
61	337 Investment Council	1,507	2,290	(783)	725
62	340 Administrative Hearings Office	10,818	10,048	770	11,588
64	341-541 DFA Finance Board	2,652	4,209	(1,557)	1,095
68	343 Retiree Healthcare Authority	3,015	4,580	(1,565)	1,449
69	350-598 GSD Program Support	10,338	15,275	(4,937)	5,401
71	350-605 GSD Printing & Graphics	42,475	67,414	(24,940)	17,535
72	350-606 GSD Risk Management	32,032	27,080	4,951	36,983
74	350-609 GSD Motor Pool	31,151	30,660	491	31,642
75	350-609 GSD Surplus Property	31,805	50,480	(18,675)	13,130
76	352 Education Retirement Brd	3,015	4,580	(1,565)	1,449
79	356 Governor	230	365	(135)	95
81	361 DoIT	246,434	45,785	200,649	447,083
82	366 Public Employees Retirement Assoc	1,507	2,290	(783)	725
84	370 Secretary of State	5,201	8,255	(3,054)	2,147
86	379 Public Employees Labor Relations Board	1,507	2,290	(783)	725
93	418 Tourism Department	24,114	106,798	(82,683)	(58,569)
94	419 Economic Development	24,936	39,474	(14,539)	10,397
95	420 Regulation and Licensing	109,316	173,399	(64,083)	45,232
96	430 Public Regulation Commission	-	93,945	(93,945)	(93,945)
97	440 Superintendent of Insurance	3,015	50,806	(47,792)	(44,777)
99	449 Board of Nursing	1,507	2,290	(783)	725
102	465 Gaming Control Brd	1,507	2,290	(783)	725
103	469 Racing Commission	1,507	2,290	(783)	725
104	479 Brd of Veterinary Medicine	1,507	2,290	(783)	725
108	505 Dept of Cultural Affairs	40,635	64,289	(23,654)	16,980
109	508 Livestock Board	1,507	2,290	(783)	725
110	516 Dept of Game & Fish	6,029	9,160	(3,131)	2,899
111	521 Energy, Minerals & Natural Resources	100,759	159,717	(58,958)	41,801
112	522 Youth Conservation Corp	1,507	2,290	(783)	725
115	550 Office of State Engineer/ISC	101,428	220,144	(118,716)	(17,287)
119	603 Office of African Amer Affairs	1,507	2,290	(783)	725
120	604 Comm for Deaf & Hearing Impaired	3,015	4,580	(1,565)	1,449
121	605 MLK Commission	1,507	2,290	(783)	725
122	606 Commission for the Blind	70,558	115,877	(45,318)	25,240
123	609 Indian Affairs	6,320	10,032	(3,712)	2,608

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

350-608 GSD Facilities Manageme

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
125	624 Aging & Long Term Svcs	110,888	173,845	(62,957)	47,931
126	630 Human Services	200,555	327,165	(126,610)	73,946
127	631 Workforce Solutions	272,170	450,349	(178,179)	93,990
128	632 Workers Compensation Admin	116,749	184,891	(68,141)	48,608
130	644 Vocational Rehabilitation	126,251	139,473	(13,222)	113,029
131	645 Disability Commission	6,654	48,855	(42,201)	(35,546)
132	647 Developmental Disabilities Comm	1,507	2,290	(783)	725
134	665 Dept of Health	2,136,788	3,649,567	(1,512,779)	624,009
135	667 Dept of Environment	158,325	248,521	(90,196)	68,129
138	670 Veterans Services	68,775	456,515	(387,741)	(318,966)
139	690 Children, Youth & Families	974,140	1,394,123	(419,983)	554,156
143	770 Dept of Corrections	4,455,121	6,316,372	(1,861,251)	2,593,869
144	780 Crime Victims Reparations	1,507	2,290	(783)	725
145	790 Dept of Public Safety	2,807,562	1,182,507	1,625,055	4,432,617
146	795 Homeland Security & Emergency Mgmt	1,507	2,290	(783)	725
147	805 Dept of Transportation	4,522	61,651	(57,129)	(52,607)
148	924 Public Education Department	58,710	152,013	(93,303)	(34,593)
151	940 Public School Facilities Authority	4,022	10,271	(6,250)	(2,228)
152	949 Education Trust Board	1,507	2,290	(783)	725
153	950 Higher Education Other	3,015	-	-	3,015
154	952 University of New Mexico	174,102	-	-	174,102
155	954 New Mexico State University	36,604	-	-	36,604
172	999 Other	2,877,251	20,748	2,856,503	5,733,754
	Subtotal Recieving Agencies	15,823,188	16,640,367	(1,030,899)	14,792,289
	Total	16,443,447	16,640,367	(1,030,899)	15,412,548

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

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	1,056	-	-	1,056
5	341-542 DFA - Program Support	406	-	-	406
6	341-543 DFA - Comm Dev & Local Govt	1,578	-	-	1,578
7	341-544 DFA - Financial Control	2,111	-	-	2,111
8	350-608 GSD Facilities Management	1,661	-	-	1,661
9	350-604 GSD Purchasing	1,049	-	-	1,049
10	378 Personnel Board	931	-	-	931
11	369 Commission on Public Records	708	-	-	708
12	305 Attorney General CS	5,855	-	-	5,855
13	394 State Treasurer	1,649	-	-	1,649
14	950 Higher Education Department	5,081	-	-	5,081
	Subtotal Central Service Agencies	22,085	-	-	22,085
15	111 Legislative Council Service	195	159	36	231
16	112 Legislative Finance Committee	538	705	(167)	370
17	114 Senate Chief Clerk	60	32	29	89
18	115 House Chief Clerk	67	50	17	84
19	117 Legislative Education Study Committee	282	318	(36)	246
20	119 Legislative Building	148	237	(89)	59
22	205 Supreme Court Law Library	-	796	(796)	(796)
23	208 NM Compilation Commission	336	341	(5)	331
24	210 Judicial Standards Commission	652	1,183	(531)	121
25	215 Court of Appeals	907	1,560	(653)	255
26	216 Supreme Court	1,855	337	1,518	3,373
27	218 Administrative Office of the Courts	11,184	38,948	(27,764)	(16,581)
28	219 Supreme Crt Building Commission	-	241	(241)	(241)
29	231 Judicial District Court 1st	1,472	1,078	394	1,866
30	232 Judicial District Court 2nd	4,342	4,175	166	4,508
31	233 Judicial District Court 3rd	2,749	1,401	1,348	4,097
32	234 Judicial District Court 4th	1,989	1,501	488	2,478
33	235 Judicial District Court 5th	5,740	11,398	(5,659)	81
34	236 Judicial District Court 6th	3,260	2,497	763	4,022
35	237 Judicial District Court 7th	1,768	1,933	(165)	1,602
36	238 Judicial District Court 8th	3,226	1,369	1,857	5,083
37	239 Judicial District Court 9th	1,949	878	1,071	3,020
38	240 Judicial District Court 10th	975	678	297	1,271
39	241 Judicial District Court 11th	2,702	1,992	710	3,412
40	242 Judicial District Court 12th	1,042	2,984	(1,942)	(900)
41	243 Judicial District Court 13th	7,286	4,503	2,783	10,068
42	244 Bernalillo County Metropolitan Crt	4,073	2,297	1,776	5,849
43	251 Judicial District Attorney 1st	1,337	782	555	1,893
44	252 Judicial District Attorney 2nd	4,308	4,121	187	4,496
45	253 Judicial District Attorney 3rd	921	1,346	(426)	495
46	254 Judicial District Attorney 4th	928	746	182	1,109
47	255 Judicial District Attorney 5th	2,984	32	2,952	5,936
48	256 Judicial District Attorney 6th	1,976	7,364	(5,388)	(3,412)
49	257 Judicial District Attorney 7th	484	3,043	(2,559)	(2,075)
50	258 Judicial District Attorney 8th	1,082	1,060	22	1,104
51	259 Judicial District Attorney 9th	3,011	1,005	2,006	5,017
52	260 Judicial District Attorney 10th	954	1,474	(519)	435

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
53	261 Judicial District Attorney 11th	1,640	2,238	(598)	1,042
54	262 Judicial District Attorney 12th	1,290	1,114	176	1,467
55	263 Judicial District Attorney 13th	1,983	2,911	(928)	1,054
56	264 Administrative Office of the DAs	2,420	10,070	(7,651)	(5,231)
57	265 Judicial District Attorney 11th Div II	880	455	426	1,306
59	308 State Auditor	1,101	232	869	1,970
60	333 Taxation and Revenue	12,833	8,519	4,314	17,147
61	337 Investment Council	802	1,064	(263)	539
62	340 Administrative Hearings Office	681	-	-	681
65	341-543 DFA Comm Devel Other	1,210	-	-	1,210
66	341-544 DFA Financial Control Other	4,644	-	-	4,644
67	342 Public School Insurance Authority	437	632	(195)	242
68	343 Retiree Healthcare Authority	2,363	682	1,680	4,043
69	350-598 GSD Program Support	168	86	82	250
70	350-604 GSD Purchasing Other	2,091	-	-	2,091
71	350-605 GSD Printing & Graphics	74	36	38	111
72	350-606 GSD Risk Management	37,212	11,685	25,527	62,739
73	350-609 GSD Aviation	604	14	590	1,194
74	350-609 GSD Motor Pool	1,803	155	1,648	3,451
75	350-609 GSD Surplus Property	414	-	-	414
76	352 Education Retirement Brd	5,076	1,556	3,520	8,596
77	354 Sentencing Commission	271	73	198	469
78	280 Public Defender (Prev Agy 355)	2,594	14,332	(11,738)	(9,143)
79	356 Governor	812	509	303	1,115
80	360 Lieutenant Governor	575	332	243	818
81	361 DoIT	8,709	3,352	5,357	14,066
82	366 Public Employees Retirement Assoc	3,869	1,269	2,600	6,469
84	370 Secretary of State	2,838	150	2,688	5,526
86	379 Public Employees Labor Relations Board	302	1,869	(1,567)	(1,265)
89	404 Brd of Examiners - Architects	439	437	2	441
90	410 Department of Ethics	1,816	-	-	1,816
92	417 Border Authority	709	205	505	1,214
93	418 Tourism Department	3,411	2,825	586	3,997
94	419 Economic Development	6,917	3,198	3,720	10,637
95	420 Regulation and Licensing	9,221	4,808	4,413	13,635
96	430 Public Regulation Commission	8,578	7,646	933	9,511
97	440 Superintendent of Insurance	5,109	-	-	5,109
98	446 Brd of Medical Examiners	2,327	428	1,900	4,227
99	449 Board of Nursing	901	732	168	1,069
100	460 NM State Fair	5,328	-	-	5,328
101	464 Brd of Licensure - Engineers	649	437	212	861
102	465 Gaming Control Brd	1,003	1,246	(243)	760
103	469 Racing Commission	1,012	519	493	1,505
104	479 Brd of Veterinary Medicine	1,182	300	882	2,063
106	491 Military Base Planning	271	68	202	473
107	495 Spaceport Authority	3,660	614	3,046	6,707
108	505 Dept of Cultural Affairs	18,682	12,622	6,060	24,742
109	508 Livestock Board	2,696	1,833	863	3,559
110	516 Dept of Game & Fish	38,292	61,095	(22,802)	15,490
111	521 Energy, Minerals & Natural Resources	22,590	20,786	1,803	24,393

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
112	522 Youth Conservation Corp	739	582	157	896
113	538 Intertribal Ceremonial Office	13	9	4	18
114	539 Commission on Public Lands	10,182	3,143	7,039	17,221
115	550 Office of State Engineer/ISC	13,408	6,527	6,881	20,289
118	601 Commission on Women	-	5	(5)	(5)
119	603 Office of African Amer Affairs	1,563	814	749	2,312
120	604 Comm for Deaf & Hearing Impaired	842	1,255	(413)	429
121	605 MLK Commission	235	655	(420)	(184)
122	606 Commission for the Blind	3,079	3,534	(455)	2,624
123	609 Indian Affairs	5,222	1,173	4,049	9,271
124	611 Early Childhood Education and Care	2,462	-	-	2,462
125	624 Aging & Long Term Svcs	8,117	7,359	757	8,874
126	630 Human Services	19,825	10,739	9,086	28,910
127	631 Workforce Solutions	8,943	4,999	3,945	12,888
128	632 Workers Compensation Admin	4,046	2,688	1,358	5,403
130	644 Vocational Rehabilitation	4,688	8,665	(3,976)	712
131	645 Disability Commission	1,239	564	675	1,913
132	647 Developmental Disabilities Comm	31,413	1,969	29,444	60,857
133	662 Miners' Hospital	9,462	4,931	4,531	13,993
134	665 Dept of Health	91,132	58,115	33,017	124,149
135	667 Dept of Environment	19,200	10,002	9,198	28,398
136	668 Natural Resources Trustee	304	186	118	422
138	670 Veterans Services	2,560	1,979	581	3,141
139	690 Children, Youth & Families	32,795	22,460	10,335	43,129
140	705 Dept of Military Affairs	6,862	8,619	(1,757)	5,105
141	760 Parole Brd	298	232	66	363
142	765 Juvenile Parole Brd	7	18	(11)	(5)
143	770 Dept of Corrections	32,717	27,022	5,695	38,411
144	780 Crime Victims Reparations	2,181	1,346	835	3,016
145	790 Dept of Public Safety	20,355	61,418	(41,063)	(20,708)
146	795 Homeland Security & Emergency Mgmnt	4,415	2,929	1,485	5,900
147	805 Dept of Transportation	138,172	104,137	34,036	172,208
148	924 Public Education Department	36,863	21,255	15,608	52,471
151	940 Public School Facilities Authority	5,087	4,271	816	5,903
152	949 Education Trust Board	2,029	-	-	2,029
153	950 Higher Education Other	950	-	-	950
172	999 Other	63,107	34,913	28,194	91,301
	Subtotal Receiving Agencies	895,782	706,213	162,835	1,058,617
	Total	917,867	706,213	162,835	1,080,702

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	3,497	-	-	3,497
5	341-542 DFA - Program Support	967	-	-	967
6	341-543 DFA - Comm Dev & Local Govt	4,347	-	-	4,347
7	341-544 DFA - Financial Control	6,859	-	-	6,859
8	350-608 GSD Facilities Management	16,455	-	-	16,455
9	350-604 GSD Purchasing	2,919	-	-	2,919
10	378 Personnel Board	4,049	-	-	4,049
11	369 Commission on Public Records	3,960	-	-	3,960
12	305 Attorney General CS	27,971	-	-	27,971
13	394 State Treasurer	3,677	-	-	3,677
14	950 Higher Education Department	4,709	-	-	4,709
	Subtotal Central Service Agencies	79,408	-	-	79,408
15	111 Legislative Council Service	6,610	6,365	246	6,856
16	112 Legislative Finance Committee	5,440	5,034	406	5,845
17	114 Senate Chief Clerk	1,226	1,251	(25)	1,200
18	115 House Chief Clerk	1,436	1,315	121	1,557
19	117 Legislative Education Study Committee	1,573	1,446	128	1,701
20	119 Legislative Building	6,875	6,536	339	7,214
21	131 Legislature	-	231	(231)	(231)
22	205 Supreme Court Law Library	-	821	(821)	(821)
23	208 NM Compilation Commission	823	665	158	980
24	210 Judicial Standards Commission	1,152	939	213	1,365
25	215 Court of Appeals	8,763	7,641	1,122	9,885
26	216 Supreme Court	8,438	4,134	4,304	12,743
27	218 Administrative Office of the Courts	29,177	54,987	(25,810)	3,367
28	219 Supreme Ct Building Commission	-	2,008	(2,008)	(2,008)
29	231 Judicial District Court 1st	14,047	11,889	2,158	16,204
30	232 Judicial District Court 2nd	53,460	45,246	8,214	61,674
31	233 Judicial District Court 3rd	13,198	11,872	1,326	14,524
32	234 Judicial District Court 4th	4,384	3,906	478	4,861
33	235 Judicial District Court 5th	12,149	10,514	1,636	13,785
34	236 Judicial District Court 6th	5,129	4,689	440	5,569
35	237 Judicial District Court 7th	4,773	4,042	731	5,503
36	238 Judicial District Court 8th	5,366	4,448	918	6,284
37	239 Judicial District Court 9th	7,328	6,552	777	8,105
38	240 Judicial District Court 10th	1,408	1,271	137	1,545
39	241 Judicial District Court 11th	12,544	10,118	2,426	14,969
40	242 Judicial District Court 12th	6,286	5,723	564	6,850
41	243 Judicial District Court 13th	12,804	11,138	1,666	14,470
42	244 Bernalillo County Metropolitan Crt	47,656	38,950	8,707	56,363
43	251 Judicial District Attorney 1st	6,056	10,629	(4,573)	1,482
44	252 Judicial District Attorney 2nd	42,192	35,031	7,161	49,354
45	253 Judicial District Attorney 3rd	6,065	8,952	(2,887)	3,179
46	254 Judicial District Attorney 4th	2,827	4,812	(1,985)	842
47	255 Judicial District Attorney 5th	6,054	9,339	(3,285)	2,769
48	256 Judicial District Attorney 6th	3,687	5,120	(1,433)	2,253
49	257 Judicial District Attorney 7th	2,936	4,016	(1,080)	1,856
50	258 Judicial District Attorney 8th	2,891	4,224	(1,333)	1,558
51	259 Judicial District Attorney 9th	2,635	4,853	(2,218)	417

STATE OF NEW MEXICO
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 FOR FISCAL YEAR 2022

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
52	260 Judicial District Attorney 10th	1,363	1,734	(372)	991
53	261 Judicial District Attorney 11th	7,014	8,120	(1,106)	5,908
54	262 Judicial District Attorney 12th	3,129	5,807	(2,678)	452
55	263 Judicial District Attorney 13th	6,285	9,046	(2,762)	3,523
56	264 Administrative Office of the DAs	1,948	1,771	177	2,125
57	265 Judicial District Attorney 11th Div II	5,092	4,264	828	5,920
59	308 State Auditor	3,831	4,089	(258)	3,573
60	333 Taxation and Revenue	166,635	161,744	4,892	171,527
61	337 Investment Council	2,167	3,913	(1,746)	421
62	340 Administrative Hearings Office	2,145	2,082	63	2,208
67	342 Public School Insurance Authority	978	1,330	(352)	626
68	343 Retiree Healthcare Authority	2,679	3,336	(657)	2,022
69	350-598 GSD Program Support	14,917	5,788	9,129	24,047
71	350-605 GSD Printing & Graphics	978	1,341	(363)	615
72	350-606 GSD Risk Management	6,592	7,565	(973)	5,619
73	350-609 GSD Aviation	411	592	(181)	230
74	350-609 GSD Motor Pool	2,679	3,661	(982)	1,697
75	350-609 GSD Surplus Property	686	1,391	(705)	(20)
76	352 Education Retirement Brd	7,808	9,108	(1,300)	6,507
78	280 Public Defender (Prev Agy 355)	58,014	70,945	(12,931)	45,083
79	356 Governor	4,098	3,398	700	4,798
80	360 Lieutenant Governor	851	650	201	1,052
81	361 DoIT	26,128	26,555	(427)	25,701
82	366 Public Employees Retirement Assoc	9,691	11,099	(1,408)	8,283
84	370 Secretary of State	5,953	7,564	(1,611)	4,342
85	378 Personnel Other	171,529	323,210	(151,681)	19,848
86	379 Public Employees Labor Relations Board	293	274	19	312
89	404 Brd of Examiners - Architects	430	547	(118)	312
90	410 Department of Ethics	137	-	-	137
92	417 Border Authority	274	547	(273)	1
93	418 Tourism Department	5,595	7,018	(1,423)	4,172
94	419 Economic Development	4,965	5,806	(841)	4,124
95	420 Regulation and Licensing	43,952	42,938	1,014	44,966
96	430 Public Regulation Commission	19,561	22,828	(3,267)	16,294
97	440 Superintendent of Insurance	13,698	14,263	(565)	13,133
98	446 Brd of Medical Examiners	2,057	1,837	220	2,277
99	449 Board of Nursing	3,291	3,031	260	3,551
100	460 NM State Fair	2,623	6,477	(3,854)	(1,232)
101	464 Brd of Licensure - Engineers	722	990	(268)	455
102	465 Gaming Control Brd	5,477	5,954	(477)	4,999
103	469 Racing Commission	1,107	2,608	(1,501)	(394)
104	479 Brd of Veterinary Medicine	274	430	(156)	119
106	491 Military Base Planning	137	13	124	261
107	495 Spaceport Authority	2,386	2,190	196	2,583
108	505 Dept of Cultural Affairs	88,041	84,365	3,676	91,718
109	508 Livestock Board	9,216	9,564	(348)	8,868
110	516 Dept of Game & Fish	39,131	38,054	1,076	40,207
111	521 Energy, Minerals & Natural Resources	61,017	93,620	(32,603)	28,414
112	522 Youth Conservation Corp	274	299	(25)	249
113	538 Intertribal Ceremonial Office	-	38	(38)	(38)

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
114	539 Commission on Public Lands	20,296	18,977	1,320	21,616
115	550 Office of State Engineer/ISC	37,086	37,866	(781)	36,305
117	569 Organic Commodity Commission	-	227	(227)	(227)
118	601 Commission on Women	-	744	(744)	(744)
119	603 Office of African Amer Affairs	823	1,093	(270)	553
120	604 Comm for Deaf & Hearing Impaired	1,701	1,940	(239)	1,462
121	605 MLK Commission	293	274	19	312
122	606 Commission for the Blind	11,271	15,127	(3,856)	7,415
123	609 Indian Affairs	1,289	1,587	(297)	992
124	611 Early Childhood Education and Care	1,043	-	-	1,043
125	624 Aging & Long Term Svcs	34,078	36,073	(1,995)	32,083
126	630 Human Services	346,395	321,139	25,256	371,652
127	631 Workforce Solutions	85,781	102,780	(16,999)	68,782
128	632 Workers Compensation Admin	20,392	19,563	829	21,221
130	644 Vocational Rehabilitation	48,359	46,410	1,949	50,308
131	645 Disability Commission	1,564	1,760	(197)	1,367
132	647 Developmental Disabilities Comm	2,313	2,607	(294)	2,019
133	662 Miners' Hospital	40,620	50,713	(10,093)	30,527
134	665 Dept of Health	598,153	528,262	69,891	668,045
135	667 Dept of Environment	103,988	98,761	5,227	109,215
136	668 Natural Resources Trustee	411	404	7	419
137	669 Health Policy Commission	-	244	(244)	(244)
138	670 Veterans Services	14,319	34,790	(20,471)	(6,152)
139	690 Children, Youth & Families	377,098	344,882	32,216	409,314
140	705 Dept of Military Affairs	17,008	18,774	(1,766)	15,241
141	760 Parole Brd	585	783	(197)	388
142	765 Juvenile Parole Brd	-	77	(77)	(77)
143	770 Dept of Corrections	399,695	355,450	44,246	443,941
144	780 Crime Victims Reparations	2,990	3,039	(49)	2,941
145	790 Dept of Public Safety	51,846	150,958	(99,112)	(47,266)
146	795 Homeland Security & Emergency Mgmnt	6,976	7,605	(628)	6,348
147	805 Dept of Transportation	402,031	368,171	33,859	435,890
148	924 Public Education Department	42,273	47,053	(4,780)	37,494
151	940 Public School Facilities Authority	6,457	6,378	79	6,536
152	949 Education Trust Board	137	274	(137)	1
172	999 Other	-	443	(443)	(443)
	Subtotal Receiving Agencies	3,842,920	3,999,728	(157,988)	3,684,932
	Total	3,922,328	3,999,728	(157,988)	3,764,340

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

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	12,124	-	-	12,124
10	378 Personnel Board	27,288	-	-	27,288
11	369 Commission on Public Records	30,009	-	-	30,009
12	305 Attorney General CS	41,946	-	-	41,946
13	394 State Treasurer	455	-	-	455
14	950 Higher Education Department	10,264	-	-	10,264
	Subtotal Central Service Agencies	122,086	-	-	122,086
15	111 Legislative Council Service	51,922	55,677	(3,755)	48,166
16	112 Legislative Finance Committee	8,113	9,403	(1,290)	6,823
19	117 Legislative Education Study Committee	100	115	(15)	84
20	119 Legislative Building	128	148	(20)	109
21	131 Legislature	313	213	100	413
24	210 Judicial Standards Commission	83	121	(39)	44
25	215 Court of Appeals	1,124	1,296	(172)	952
26	216 Supreme Court	4,336	5,037	(701)	3,634
27	218 Administrative Office of the Courts	1,096	1,329	(233)	863
29	231 Judicial District Court 1st	1,903	-	-	1,903
42	244 Bernalillo County Metropolitan Crt	26,231	28,355	(2,124)	24,107
43	251 Judicial District Attorney 1st	111,244	127,993	(16,749)	94,495
56	264 Administrative Office of the DAs	100	115	(15)	84
59	308 State Auditor	3,550	4,132	(582)	2,968
60	333 Taxation and Revenue	48,344	74,720	(26,376)	21,968
61	337 Investment Council	999	1,154	(155)	845
62	340 Administrative Hearings Office	2,993	4,352	(1,359)	1,634
66	341-544 DFA Financial Control Other	-	725	(725)	(725)
67	342 Public School Insurance Authority	2,704	1,132	1,572	4,276
68	343 Retiree Healthcare Authority	2,483	725	1,757	4,240
69	350-598 GSD Program Support	23,494	16,092	7,403	30,897
76	352 Education Retirement Brd	12,391	15,409	(3,017)	9,374
78	280 Public Defender (Prev Agy 355)	41,564	46,786	(5,222)	36,342
79	356 Governor	12,259	3,131	9,128	21,387
80	360 Lieutenant Governor	327	377	(50)	277
81	361 DoIT	356	410	(54)	301
82	366 Public Employees Retirement Assoc	21,136	29,488	(8,352)	12,784
83	369 CPR - Other	628,934	784,132	(155,197)	473,737
84	370 Secretary of State	31,222	34,558	(3,335)	27,887
86	379 Public Employees Labor Relations Board	9,103	-	-	9,103
89	404 Brd of Examiners - Architects	1,110	4,181	(3,071)	(1,961)
90	410 Department of Ethics	4,138	-	-	4,138
94	419 Economic Development	3,566	3,197	370	3,936
95	420 Regulation and Licensing	174,912	153,193	21,720	196,632
96	430 Public Regulation Commission	37,048	45,729	(8,682)	28,366
97	440 Superintendent of Insurance	40,065	50,900	(10,836)	29,229
98	446 Brd of Medical Examiners	20,505	13,436	7,069	27,574
99	449 Board of Nursing	16,417	13,726	2,691	19,108
101	464 Brd of Licensure - Engineers	526	7,232	(6,705)	(6,179)
102	465 Gaming Control Brd	970	164	806	1,776
103	469 Racing Commission	11,585	5,077	6,508	18,093
104	479 Brd of Veterinary Medicine	899	10,237	(9,338)	(8,439)

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

369 Commission on Public Record

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
106	491 Military Base Planning	-	725	(725)	(725)
108	505 Dept of Cultural Affairs	3,550	28,852	(25,302)	(21,751)
109	508 Livestock Board	14,183	14,629	(446)	13,737
110	516 Dept of Game & Fish	16,602	41,408	(24,806)	(8,205)
111	521 Energy, Minerals & Natural Resources	20,634	41,245	(20,611)	23
112	522 Youth Conservation Corp	512	591	(78)	434
114	539 Commission on Public Lands	6,521	7,702	(1,181)	5,340
115	550 Office of State Engineer/ISC	10,136	16,429	(6,293)	3,843
118	601 Commission on Women	954	1,050	(97)	857
123	609 Indian Affairs	28	33	(4)	24
125	624 Aging & Long Term Svcs	7,956	10,331	(2,375)	5,581
126	630 Human Services	173,610	232,790	(59,180)	114,429
127	631 Workforce Solutions	16,554	25,393	(8,839)	7,715
128	632 Workers Compensation Admin	1,815	4,052	(2,237)	(423)
129	635 Workforce Trng & Development	14,916	17,197	(2,281)	12,635
130	644 Vocational Rehabilitation	1,324	1,527	(203)	1,121
132	647 Developmental Disabilities Comm	256	295	(39)	217
134	665 Dept of Health	164,388	157,843	6,545	170,933
135	667 Dept of Environment	62,396	70,692	(8,296)	54,100
137	669 Health Policy Commission	470	542	(72)	398
139	690 Children, Youth & Families	109,908	91,997	17,910	127,818
140	705 Dept of Military Affairs	17,464	22,514	(5,050)	12,414
141	760 Parole Brd	24,537	22,825	1,712	26,250
142	765 Juvenile Parole Brd	441	509	(67)	374
143	770 Dept of Corrections	225,826	230,851	(5,025)	220,801
144	780 Crime Victims Reparations	16,724	16,508	216	16,939
145	790 Dept of Public Safety	5,179	6,245	(1,065)	4,114
147	805 Dept of Transportation	7,100	12,793	(5,693)	1,407
148	924 Public Education Department	39,446	56,597	(17,151)	22,295
151	940 Public School Facilities Authority	2,078	2,379	(301)	1,777
155	954 New Mexico State University	4,138	4,352	(214)	3,923
169	979 NM Sch for the Visually Impaired	826	985	(159)	666
170	980 NM Sch for the Deaf	1,167	1,346	(178)	989
172	999 Other	5,462	10,495	(5,033)	429
	Subtotal Receiving Agencies	2,337,393	2,707,916	(385,667)	1,951,725
	Total	2,459,478	2,707,916	(385,667)	2,073,811

STATE OF NEW MEXICO
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 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

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	29,834	-	-	29,834
10	378 Personnel Board	16,493	-	-	16,493
11	369 Commission on Public Records	15,844	-	-	15,844
	Subtotal Central Service Agencies	62,171	-	-	62,171
58	305 Attorney General	5,233,616	4,232,104	1,001,511	6,235,127
76	352 Education Retirement Brd	25,938	22,393	3,545	29,483
79	356 Governor	34,491	43,430	(8,939)	25,552
82	366 Public Employees Retirement Assoc	29,841	22,614	7,228	37,069
84	370 Secretary of State	-	55,200	(55,200)	(55,200)
86	379 Public Employees Labor Relations Board	25,938	22,393	3,545	29,483
89	404 Brd of Examiners - Architects	16,497	31,050	(14,553)	1,944
92	417 Border Authority	22,654	31,050	(8,396)	14,258
95	420 Regulation and Licensing	548,738	596,489	(47,752)	500,986
97	440 Superintendent of Insurance	29,841	22,614	7,228	37,069
99	449 Board of Nursing	15,848	31,050	(15,202)	646
101	464 Brd of Licensure - Engineers	16,497	14,544	1,953	18,450
103	469 Racing Commission	17,798	21,954	(4,156)	13,642
104	479 Brd of Veterinary Medicine	-	25,926	(25,926)	(25,926)
105	490 Cumbres & Toltec Railroad Comm	-	12,380	(12,380)	(12,380)
108	505 Dept of Cultural Affairs	148,086	167,979	(19,893)	128,193
110	516 Dept of Game & Fish	16,497	14,544	1,953	18,450
111	521 Energy, Minerals & Natural Resources	131,474	75,640	55,834	187,308
120	604 Comm for Deaf & Hearing Impaired	17,798	21,954	(4,156)	13,642
122	606 Commission for the Blind	15,848	12,380	3,468	19,316
127	631 Workforce Solutions	91,980	14,544	77,436	169,415
131	645 Disability Commission	17,798	21,954	(4,156)	13,642
132	647 Developmental Disabilities Comm	15,848	14,544	1,304	17,152
135	667 Dept of Environment	41,297	74,465	(33,168)	8,129
139	690 Children, Youth & Families	18,643	-	-	18,643
141	760 Parole Brd	13,657	12,380	1,276	14,933
144	780 Crime Victims Reparations	17,798	21,954	(4,156)	13,642
145	790 Dept of Public Safety	15,848	31,050	(15,202)	646
169	979 NM Sch for the Visually Impaired	-	12,380	(12,380)	(12,380)
170	980 NM Sch for the Deaf	17,798	37,820	(20,022)	(2,224)
172	999 Other	167,441	77,124	90,317	257,758
	Subtotal Receiving Agencies	6,765,508	5,795,906	950,959	7,716,467
	Total	6,827,679	5,795,906	950,959	7,778,638

STATE OF NEW MEXICO
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 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	629	-	-	629
5	341-542 DFA - Program Support	175	-	-	175
6	341-543 DFA - Comm Dev & Local Govt	351	-	-	351
7	341-544 DFA - Financial Control	1,289	-	-	1,289
8	350-608 GSD Facilities Management	763	-	-	763
9	350-604 GSD Purchasing	147	-	-	147
10	378 Personnel Board	235	-	-	235
11	369 Commission on Public Records	134	-	-	134
12	305 Attorney General CS	920	-	-	920
13	394 State Treasurer	198	-	-	198
14	950 Higher Education Department	1,640	-	-	1,640
	Subtotal Central Service Agencies	6,482	-	-	6,482
15	111 Legislative Council Service	943	5,521	(4,578)	(3,635)
16	112 Legislative Finance Committee	322	2,064	(1,742)	(1,420)
17	114 Senate Chief Clerk	56	299	(243)	(187)
18	115 House Chief Clerk	106	724	(619)	(513)
19	117 Legislative Education Study Committee	179	1,097	(918)	(738)
20	119 Legislative Building	702	3,214	(2,512)	(1,811)
21	131 Legislature	1,180	8,893	(7,713)	(6,533)
22	205 Supreme Court Law Library	-	1,850	(1,850)	(1,850)
23	208 NM Compilation Commission	171	1,368	(1,197)	(1,026)
24	210 Judicial Standards Commission	126	1,150	(1,024)	(898)
25	215 Court of Appeals	331	2,388	(2,057)	(1,726)
26	216 Supreme Court	496	865	(369)	127
27	218 Administrative Office of the Courts	33,770	67,645	(33,875)	(104)
28	219 Supreme Crt Building Commission	-	566	(566)	(566)
29	231 Judicial District Court 1st	623	2,985	(2,362)	(1,739)
30	232 Judicial District Court 2nd	1,188	5,894	(4,705)	(3,517)
31	233 Judicial District Court 3rd	814	3,210	(2,396)	(1,582)
32	234 Judicial District Court 4th	541	1,829	(1,288)	(747)
33	235 Judicial District Court 5th	1,131	4,916	(3,785)	(2,655)
34	236 Judicial District Court 6th	943	3,334	(2,391)	(1,447)
35	237 Judicial District Court 7th	613	2,908	(2,295)	(1,682)
36	238 Judicial District Court 8th	826	2,630	(1,804)	(979)
37	239 Judicial District Court 9th	555	2,261	(1,707)	(1,152)
38	240 Judicial District Court 10th	250	1,002	(752)	(502)
39	241 Judicial District Court 11th	1,231	4,561	(3,329)	(2,098)
40	242 Judicial District Court 12th	444	2,272	(1,827)	(1,383)
41	243 Judicial District Court 13th	1,332	6,221	(4,888)	(3,556)
42	244 Bernalillo County Metropolitan Crt	1,110	6,678	(5,567)	(4,457)
43	251 Judicial District Attorney 1st	343	1,565	(1,222)	(879)
44	252 Judicial District Attorney 2nd	799	3,109	(2,309)	(1,510)
45	253 Judicial District Attorney 3rd	321	1,899	(1,578)	(1,256)
46	254 Judicial District Attorney 4th	255	1,727	(1,471)	(1,216)
47	255 Judicial District Attorney 5th	417	1,857	(1,440)	(1,023)
48	256 Judicial District Attorney 6th	295	1,677	(1,383)	(1,088)
49	257 Judicial District Attorney 7th	250	1,776	(1,526)	(1,276)
50	258 Judicial District Attorney 8th	333	1,772	(1,440)	(1,107)
51	259 Judicial District Attorney 9th	351	1,737	(1,386)	(1,035)

STATE OF NEW MEXICO
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 CALCULATION OF FIXED COSTS
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394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
52	260 Judicial District Attorney 10th	278	1,020	(742)	(463)
53	261 Judicial District Attorney 11th	340	1,723	(1,383)	(1,044)
54	262 Judicial District Attorney 12th	368	2,831	(2,463)	(2,096)
55	263 Judicial District Attorney 13th	338	2,458	(2,120)	(1,781)
56	264 Administrative Office of the DAs	579	6,112	(5,532)	(4,953)
57	265 Judicial District Attorney 11th Div II	282	1,319	(1,037)	(755)
59	308 State Auditor	159	1,255	(1,096)	(937)
60	333 Taxation and Revenue	468,101	306,647	161,455	629,556
61	337 Investment Council	482	2,845	(2,362)	(1,880)
62	340 Administrative Hearings Office	179	-	-	179
65	341-543 DFA Comm Devel Other	7,217	-	-	7,217
66	341-544 DFA Financial Control Other	27,760	-	-	27,760
67	342 Public School Insurance Authority	249	1,797	(1,548)	(1,299)
68	343 Retiree Healthcare Authority	2,524	11,165	(8,641)	(6,117)
69	350-598 GSD Program Support	240	351	(111)	130
71	350-605 GSD Printing & Graphics	112	192	(80)	31
72	350-606 GSD Risk Management	26,696	42,601	(15,906)	10,790
73	350-609 GSD Aviation	46	159	(113)	(67)
74	350-609 GSD Motor Pool	413	1,116	(703)	(290)
75	350-609 GSD Surplus Property	49	69	(19)	30
76	352 Education Retirement Brd	378,366	9,962	368,404	746,771
77	354 Sentencing Commission	22	127	(105)	(83)
78	280 Public Defender (Prev Agy 355)	3,457	18,693	(15,236)	(11,779)
79	356 Governor	166	1,157	(991)	(825)
80	360 Lieutenant Governor	68	482	(413)	(345)
81	361 DoIT	2,162	11,006	(8,845)	(6,683)
82	366 Public Employees Retirement Assoc	322,365	4,568	317,797	640,161
84	370 Secretary of State	349	4,923	(4,574)	(4,226)
86	379 Public Employees Labor Relations Board	57	288	(231)	(174)
88	394 State Treasurer Other	826,869	794,417	32,451	859,320
89	404 Brd of Examiners - Architects	82	489	(407)	(325)
90	410 Department of Ethics	69	-	-	69
92	417 Border Authority	151	967	(816)	(665)
93	418 Tourism Department	762	11,636	(10,873)	(10,111)
94	419 Economic Development	707	4,526	(3,818)	(3,111)
95	420 Regulation and Licensing	1,978	14,266	(12,288)	(10,310)
96	430 Public Regulation Commission	1,699	13,665	(11,966)	(10,268)
97	440 Superintendent of Insurance	701	-	-	701
98	446 Brd of Medical Examiners	292	1,129	(837)	(546)
99	449 Board of Nursing	201	1,575	(1,374)	(1,174)
100	460 NM State Fair	985	-	-	985
101	464 Brd of Licensure - Engineers	113	1,259	(1,145)	(1,032)
102	465 Gaming Control Brd	324	2,078	(1,754)	(1,430)
103	469 Racing Commission	226	1,807	(1,581)	(1,355)
104	479 Brd of Veterinary Medicine	164	911	(747)	(582)
106	491 Military Base Planning	29	281	(252)	(223)
107	495 Spaceport Authority	506	1,832	(1,326)	(819)
108	505 Dept of Cultural Affairs	5,499	34,194	(28,694)	(23,195)
109	508 Livestock Board	835	7,040	(6,205)	(5,369)
110	516 Dept of Game & Fish	6,831	35,375	(28,544)	(21,714)

STATE OF NEW MEXICO
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394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
111	521 Energy, Minerals & Natural Resources	7,136	43,087	(35,950)	(28,814)
112	522 Youth Conservation Corp	178	879	(701)	(523)
113	538 Intertribal Ceremonial Office	2	7	(5)	(3)
114	539 Commission on Public Lands	1,623	9,181	(7,558)	(5,935)
115	550 Office of State Engineer/ISC	1,799	11,632	(9,834)	(8,035)
117	569 Organic Commodity Commission	-	886	(886)	(886)
118	601 Commission on Women	-	2,866	(2,866)	(2,866)
119	603 Office of African Amer Affairs	257	1,269	(1,013)	(756)
120	604 Comm for Deaf & Hearing Impaired	193	2,437	(2,244)	(2,052)
121	605 MLK Commission	30	858	(828)	(797)
122	606 Commission for the Blind	2,017	8,341	(6,324)	(4,306)
123	609 Indian Affairs	406	2,303	(1,898)	(1,492)
124	611 Early Childhood Education and Care	23	-	-	23
125	624 Aging & Long Term Svcs	1,926	16,865	(14,939)	(13,013)
126	630 Human Services	510,877	254,273	256,604	767,481
127	631 Workforce Solutions	14,061	87,528	(73,467)	(59,406)
128	632 Workers Compensation Admin	735	5,640	(4,906)	(4,171)
130	644 Vocational Rehabilitation	38,640	13,130	25,510	64,150
131	645 Disability Commission	279	1,030	(751)	(471)
132	647 Developmental Disabilities Comm	942	5,953	(5,012)	(4,070)
133	662 Miners' Hospital	4,182	19,812	(15,629)	(11,447)
134	665 Dept of Health	20,842	145,464	(124,622)	(103,781)
135	667 Dept of Environment	4,229	32,717	(28,488)	(24,260)
136	668 Natural Resources Trustee	64	443	(379)	(315)
137	669 Health Policy Commission	-	144	(144)	(144)
138	670 Veterans Services	904	4,311	(3,407)	(2,502)
139	690 Children, Youth & Families	164,942	142,353	22,589	187,531
140	705 Dept of Military Affairs	5,194	13,549	(8,354)	(3,160)
141	760 Parole Brd	175	1,463	(1,288)	(1,113)
142	765 Juvenile Parole Brd	11	77	(66)	(55)
143	770 Dept of Corrections	8,155	49,058	(40,903)	(32,748)
144	780 Crime Victims Reparations	2,330	11,966	(9,637)	(7,307)
145	790 Dept of Public Safety	9,569	63,243	(53,674)	(44,105)
146	795 Homeland Security & Emergency Mgmt	1,046	8,211	(7,165)	(6,119)
147	805 Dept of Transportation	31,484	100,378	(68,894)	(37,409)
148	924 Public Education Department	11,954	70,402	(58,449)	(46,495)
151	940 Public School Facilities Authority	1,081	7,979	(6,898)	(5,818)
152	949 Education Trust Board	241	-	-	241
	Subtotal Receiving Agencies	2,993,321	2,667,509	288,638	3,281,959
	Total	2,999,803	2,667,509	288,638	3,288,441

STATE OF NEW MEXICO
 FY 2022 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2022

950 Higher Education Department

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
154	952 University of New Mexico	1,925,174	1,648,525	276,649	2,201,823
155	954 New Mexico State University	735,558	654,364	81,193	816,751
156	956 New Mexico Highlands University	92,467	84,692	7,775	100,243
157	958 Western New Mexico University	62,119	69,623	(7,504)	54,616
158	960 Eastern New Mexico University	128,072	183,629	(55,557)	72,514
159	962 New Mexico Inst of Mining & Technol	177,301	183,074	(5,773)	171,529
160	964 Northern New Mexico College	29,279	24,643	4,636	33,915
161	966 Santa Fe Community College	73,621	72,771	850	74,471
162	968 Central New Mexico Comm College	285,623	240,123	45,501	331,124
163	970 Luna Community College	19,688	18,196	1,491	21,179
164	972 Mesalands Community College	11,189	10,156	1,033	12,222
165	974 New Mexico Junior College	58,717	42,689	16,028	74,745
166	976 San Juan College	115,955	105,851	10,105	126,060
167	977 Clovis Community College	35,963	25,515	10,449	46,412
168	978 New Mexico Military Institute	80,517	53,862	26,655	107,172
	Subtotal Receiving Agencies	3,831,244	3,417,713	413,531	4,244,775
	Total	3,831,244	3,417,713	413,531	4,244,775

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 2022 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	\$3,205,185	\$824,913	\$1,848,209	\$6,347,588
Cost Adjustments							
Depreciation from State Financial Records	26,323,922	63,162					
Interest Expense			44,295,182				
Disallowed Costs							
Other Equip. > \$5,000				0	0	0	0
Debt Service - Principle & Interest Expense							
Unallocated Costs							
DFA - Board of Finance				(505,668)			
DFA - Community Development						(1,848,209)	
GSD - Facilities Other							
GSD - Purchasing Other							
SPO - Personnel Other							
CPR - Historical & Other							
Attorney General - Other							
State Treasurer - Other							
Higher Education - Other							
Total Allocated Costs	<u>\$26,323,922</u>	<u>\$63,162</u>	<u>\$44,295,182</u>	<u>\$2,699,517</u>	<u>\$824,913</u>	<u>\$0</u>	<u>\$6,347,588</u>
Software Reconciliation							
Total Per SWCAP Summary Schedule							

**STATE OF NEW MEXICO
FY 2022 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	\$20,751,223	\$2,480,894	\$3,794,659	\$2,723,193	\$28,960,886	\$4,747,707	\$48,586,744	\$124,271,201
Cost Adjustments								
Depreciation from State Financial Records								26,387,084
Interest Expense								44,295,182
Disallowed Costs								
Other Equip. > \$5,000	0	0	1,662	(45,126)	0	(39,680)	(95,000)	(178,144)
Debt Service - Principle & Interest Expense	(6,724,093)							(6,724,093)
Unallocated Costs								
DFA - Board of Finance								(505,668)
DFA - Community Development								(1,848,209)
GSD - Facilities Other	(601,638)							(601,638)
GSD - Purchasing Other		(1,666,141)						(1,666,141)
SPO - Personnel Other			(268,601)					(268,601)
CPR - Historical & Other				(952,732)				(952,732)
Attorney General - Other					(22,694,146)			(22,694,146)
State Treasurer - Other						(1,753,946)		(1,753,946)
Higher Education - Other							(44,706,335)	(44,706,335)
Total Allocated Costs	<u>\$13,425,492</u>	<u>\$814,753</u>	<u>\$3,527,720</u>	<u>\$1,725,335</u>	<u>\$6,266,740</u>	<u>\$2,954,081</u>	<u>\$3,785,409</u>	113,053,813
Software Reconciliation								0
Total Per SWCAP Summary Schedule								<u>\$113,053,813</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 2020. Allocation data utilized in the SWCAP is actual data incurred by the State during the fiscal year ended June 30, 2020 (FY 2020). Statistics used to allocate costs are from full years' FY 2020 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.

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

**ACTUAL 2020
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FY 2022 STATEWIDE COST ALLOCATION PLAN**

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FY 2022 STATEWIDE COST ALLOCATION PLAN**

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STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Summary Schedule

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	(3)	0	0	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	444	317	86	82	99	309	0	0	111	63
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	6,117	4,066	896	1,099	1,426	5,778	2,836	0	1,283	1,145
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	195	538	60	67	282	148	0	0	336	652
10 378 Personnel Board	6,610	5,440	1,226	1,436	1,573	6,875	0	0	823	1,152
11 369 Commission on Public Records	51,922	8,113	0	0	100	128	313	0	0	83
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	943	322	56	106	179	702	1,180	0	171	126
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$66,228	\$18,796	\$2,323	\$2,791	\$3,660	\$13,939	\$4,330	\$0	\$2,724	\$3,221

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Summary Schedule

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	635	0	127,684	42,517	37,353	30,315	(0)	0	(1)	505
4 341-541 DFA - Policy & Budget	471	451	4,033	0	814	2,215	807	308	791	397
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	6,254	6,622	85,862	1	10,611	35,110	10,508	4,796	11,569	6,256
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	907	1,855	11,184	0	1,472	4,342	2,749	1,989	5,740	3,260
10 378 Personnel Board	8,763	8,438	29,177	0	14,047	53,460	13,198	4,384	12,149	5,129
11 369 Commission on Public Records	1,124	4,336	1,096	0	1,903	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	331	496	33,770	0	623	1,188	814	541	1,131	943
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$18,486	\$22,198	\$292,806	\$42,518	\$66,823	\$126,629	\$28,077	\$12,018	\$31,380	\$16,490

STATE OF NEW MEXICO
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ACTUAL 2020
3/18/2021

Summary Schedule

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	69	402	(0)	0	861	0	80	73,820	2,063	19,304
4 341-541 DFA - Policy & Budget	317	346	411	126	823	395	867	2,094	458	1,959
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	5,197	5,911	6,398	1,908	11,318	5,656	12,454	31,017	4,369	27,219
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	1,768	3,226	1,949	975	2,702	1,042	7,286	4,073	1,337	4,308
10 378 Personnel Board	4,773	5,366	7,328	1,408	12,544	6,286	12,804	47,656	6,056	42,192
11 369 Commission on Public Records	0	0	0	0	0	0	0	26,231	111,244	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	613	826	555	250	1,231	444	1,332	1,110	343	799
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$12,735	\$16,078	\$16,641	\$4,667	\$29,478	\$13,824	\$34,823	\$186,002	\$125,870	\$95,781

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Summary Schedule

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	\$62
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	804	0	0	0	0	1,132	0	0
4 341-541 DFA - Policy & Budget	451	256	445	259	203	224	256	111	362	308
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	4,016	2,194	4,697	2,952	2,314	2,535	2,539	1,660	4,923	2,760
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	409
9 350-604 GSD Purchasing	921	928	2,984	1,976	484	1,082	3,011	954	1,640	1,290
10 378 Personnel Board	6,065	2,827	6,054	3,687	2,936	2,891	2,635	1,363	7,014	3,129
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	321	255	417	295	250	333	351	278	340	368
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$11,774	\$6,460	\$15,401	\$9,168	\$6,187	\$7,065	\$8,792	\$5,499	\$14,279	\$8,326

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Department	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Education Account	341-541 DFA Finance Board
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,167,773	\$0	\$13,291	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	(1)	4,022	0	0	0	41,077	0	0	0	0
4 341-541 DFA - Policy & Budget	470	199	218	0	280	7,195	4,334	143	0	141,489
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	4,461	3,632	3,924	0	2,847	1,026,571	2,679	1,773	0	0
8 350-608 GSD Facilities Management	0	0	0	0	1,507	297,168	1,507	10,818	0	2,652
9 350-604 GSD Purchasing	1,983	2,420	880	0	1,101	12,833	802	681	0	0
10 378 Personnel Board	6,285	1,948	5,092	0	3,831	166,635	2,167	2,145	0	0
11 369 Commission on Public Records	0	100	0	0	3,550	48,344	999	2,993	0	0
12 305 Attorney General CS	0	0	0	5,233,616	0	0	0	0	0	0
13 394 State Treasurer	338	579	282	0	159	468,101	482	179	0	0
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$13,536	\$12,899	\$10,397	\$5,233,616	\$13,276	\$3,235,698	\$12,971	\$32,022	\$0	\$144,141

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Department	341-543 DFA Comm Devel Other	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool
1 Building Depreciation	\$0	\$0	\$0	\$0	\$20,109	\$0	\$59,700	\$62,306	\$0	\$59,020
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	655,640	0	0	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	0	13,631	30,446	25,545	311	0	144	34,510	60	534
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	3,874,310	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	15,357	59,073	1,414	9,338	2,741	0	820	63,466	349	2,473
8 350-608 GSD Facilities Management	0	0	0	3,015	10,338	0	42,475	32,032	0	31,151
9 350-604 GSD Purchasing	1,210	4,644	437	2,363	168	2,091	74	37,212	604	1,803
10 378 Personnel Board	0	0	978	2,679	14,917	0	978	6,592	411	2,679
11 369 Commission on Public Records	0	0	2,704	2,483	23,494	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	7,217	27,760	249	2,524	240	0	112	26,696	46	413
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$4,553,733	\$105,109	\$36,229	\$47,945	\$72,318	\$2,091	\$104,303	\$262,813	\$1,470	\$98,074

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Department	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	280 Public Defender (Prev Agy 355)	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State
1 Building Depreciation	\$44,704	\$0	\$0	\$0	\$86,565	\$0	\$468,769	\$0	\$0	\$9,989
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	794,326	0	0	406,341
4 341-541 DFA - Policy & Budget	64	2,256	91	4,010	296	41	5,655	6,474	0	1,401
5 341-542 DFA - Program Support	0	0	0	0	221,719	42,638	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	518	770,605	87	41,182	2,717	722	16,955	658,909	0	6,177
8 350-608 GSD Facilities Management	31,805	3,015	0	0	230	0	246,434	1,507	0	5,201
9 350-604 GSD Purchasing	414	5,076	271	2,594	812	575	8,709	3,869	0	2,838
10 378 Personnel Board	686	7,808	0	58,014	4,098	851	26,128	9,691	0	5,953
11 369 Commission on Public Records	0	12,391	0	41,564	12,259	327	356	21,136	628,934	31,222
12 305 Attorney General CS	0	25,938	0	0	34,491	0	0	29,841	0	0
13 394 State Treasurer	49	378,366	22	3,457	166	68	2,162	322,365	0	349
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$78,240	\$1,205,455	\$471	\$150,822	\$363,352	\$45,223	\$1,569,494	\$1,053,792	\$628,934	\$469,471

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Department	378 Personnel Other	379 Public Employees Labor Relations Board	385 New Mexico Finance Authority	394 State Treasurer Other	404 Brd of Examiners - Architects	410 Department of Ethics	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,062	\$45,571
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	252,467	0	0	0	0	32,009	(0)	241,596
4 341-541 DFA - Policy & Budget	0	17	212	0	36	14	0	49	1,546	2,793
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	449	53	0	749	387	0	828	6,928	5,142
8 350-608 GSD Facilities Management	0	1,507	0	0	0	0	0	0	24,114	24,936
9 350-604 GSD Purchasing	0	302	0	0	439	1,816	0	709	3,411	6,917
10 378 Personnel Board	171,529	293	0	0	430	137	0	274	5,595	4,965
11 369 Commission on Public Records	0	9,103	0	0	1,110	4,138	0	0	0	3,566
12 305 Attorney General CS	0	25,938	0	0	16,497	0	0	22,654	0	0
13 394 State Treasurer	0	57	0	826,869	82	69	0	151	762	707
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$171,529	\$37,666	\$252,732	\$826,869	\$19,342	\$6,561	\$0	\$56,675	\$86,419	\$336,193

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Department	420 Regulation and Licensing	430 Public Regulation Commission	440 Superintendent of Insurance	446 Brd of Medical Examiners	449 Board of Nursing	460 NM State Fair	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine
1 Building Depreciation	\$691,507	\$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	(7)	0	0	0	169,532	0	0	0	0
4 341-541 DFA - Policy & Budget	2,717	11,766	4,153	153	214	853	70	391	313	35
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	29,373	14,311	12,849	2,911	3,379	4,633	1,134	4,432	1,916	1,051
8 350-608 GSD Facilities Management	109,316	0	3,015	0	1,507	0	0	1,507	1,507	1,507
9 350-604 GSD Purchasing	9,221	8,578	5,109	2,327	901	5,328	649	1,003	1,012	1,182
10 378 Personnel Board	43,952	19,561	13,698	2,057	3,291	2,623	722	5,477	1,107	274
11 369 Commission on Public Records	174,912	37,048	40,065	20,505	16,417	0	526	970	11,585	899
12 305 Attorney General CS	548,738	0	29,841	0	15,848	0	16,497	0	17,798	0
13 394 State Treasurer	1,978	1,699	701	292	201	985	113	324	226	164
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,611,713	\$92,956	\$109,431	\$28,244	\$41,758	\$183,953	\$19,713	\$14,105	\$35,465	\$5,112

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Department	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning	495 Spaceport Authority	505 Dept of Cultural Affairs	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands
1 Building Depreciation	\$0	\$0	\$0	\$70,904	\$0	\$0	\$197,705	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	125,142	1,113	845,146	868,087	0	214	219,632	0	0	0
4 341-541 DFA - Policy & Budget	0	16	841	3,517	503	3,058	5,655	354	11	1,531
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	254	3,042	52,981	9,894	42,464	52,566	794	12	17,496
8 350-608 GSD Facilities Management	0	0	0	40,635	1,507	6,029	100,759	1,507	0	0
9 350-604 GSD Purchasing	0	271	3,660	18,682	2,696	38,292	22,590	739	13	10,182
10 378 Personnel Board	0	137	2,386	88,041	9,216	39,131	61,017	274	0	20,296
11 369 Commission on Public Records	0	0	0	3,550	14,183	16,602	20,634	512	0	6,521
12 305 Attorney General CS	0	0	0	148,086	0	16,497	131,474	0	0	0
13 394 State Treasurer	0	29	506	5,499	835	6,831	7,136	178	2	1,623
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$125,142	\$1,820	\$855,582	\$1,299,984	\$38,835	\$169,118	\$819,169	\$4,359	\$38	\$57,650

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Department	550 Office of State Engineer/ISC	551 Interstate Stream Commission	569 Organic Commodity Commission	601 Commission on Women	603 Office of African Amer Affairs	604 Comm for Deaf & Hearing Impaired	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	611 Early Childhood Education and Care
1 Building Depreciation	\$335,432	\$0	\$0	\$0	\$0	\$0	\$0	\$86,189	\$13,472	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	1,035,765	387,109	0	0	0	0	0	0	892,760	0
4 341-541 DFA - Policy & Budget	4,401	0	0	0	76	445	25	979	230	88
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	27,092	0	0	1	1,383	1,662	387	9,572	2,117	649
8 350-608 GSD Facilities Management	101,428	0	0	0	1,507	3,015	1,507	70,558	6,320	0
9 350-604 GSD Purchasing	13,408	0	0	0	1,563	842	235	3,079	5,222	2,462
10 378 Personnel Board	37,086	0	0	0	823	1,701	293	11,271	1,289	1,043
11 369 Commission on Public Records	10,136	0	0	954	0	0	0	0	28	0
12 305 Attorney General CS	0	0	0	0	0	17,798	0	15,848	0	0
13 394 State Treasurer	1,799	0	0	0	257	193	30	2,017	406	23
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,566,546	\$387,109	\$0	\$955	\$5,609	\$25,656	\$2,478	\$199,513	\$921,846	\$4,266

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Department	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health
1 Building Depreciation	\$360,525	\$219,493	\$197,742	\$342,986	\$0	\$129,610	\$11,633	\$0	\$0	\$5,349,108
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	118,495	0	0	0	0	0	0	0	0	24,227
4 341-541 DFA - Policy & Budget	5,059	581,474	6,867	879	0	3,576	143	500	3,021	43,592
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	21,009	1,177,650	67,930	10,603	3	99,874	1,815	3,870	25,504	303,891
8 350-608 GSD Facilities Management	110,888	200,555	272,170	116,749	0	126,251	6,654	1,507	0	2,136,788
9 350-604 GSD Purchasing	8,117	19,825	8,943	4,046	0	4,688	1,239	31,413	9,462	91,132
10 378 Personnel Board	34,078	346,395	85,781	20,392	0	48,359	1,564	2,313	40,620	598,153
11 369 Commission on Public Records	7,956	173,610	16,554	1,815	14,916	1,324	0	256	0	164,388
12 305 Attorney General CS	0	0	91,980	0	0	0	17,798	15,848	0	0
13 394 State Treasurer	1,926	510,877	14,061	735	0	38,640	279	942	4,182	20,842
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$668,053	\$3,229,879	\$762,028	\$498,204	\$14,919	\$452,323	\$41,125	\$56,649	\$82,789	\$8,732,120

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Department	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission	670 Veterans Services	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations
1 Building Depreciation	\$312,874	\$0	\$0	\$376,275	\$2,126,978	\$0	\$0	\$0	\$6,212,749	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	2,549,890	0	0	21,368	43,704	274,592	0	0	440,056	0
4 341-541 DFA - Policy & Budget	8,895	166	0	408	44,123	2,173	37	1	25,818	2,171
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	55,579	518	1	6,597	504,539	21,787	826	53	174,728	7,653
8 350-608 GSD Facilities Management	158,325	0	0	68,775	974,140	0	0	0	4,455,121	1,507
9 350-604 GSD Purchasing	19,200	304	0	2,560	32,795	6,862	298	7	32,717	2,181
10 378 Personnel Board	103,988	411	0	14,319	377,098	17,008	585	0	399,695	2,990
11 369 Commission on Public Records	62,396	0	470	0	109,908	17,464	24,537	441	225,826	16,724
12 305 Attorney General CS	41,297	0	0	0	18,643	0	13,657	0	0	17,798
13 394 State Treasurer	4,229	64	0	904	164,942	5,194	175	11	8,155	2,330
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$3,316,673	\$1,464	\$471	\$491,206	\$4,396,868	\$345,080	\$40,115	\$512	\$11,974,864	\$53,354

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Department	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt	805 Dept of Transportation	924 Public Education Department	925 Other Education	930 Regional Educational Cooperatives	940 Public School Facilities Authority	949 Education Trust Board	950 Higher Education Other	952 University of New Mexico
1 Building Depreciation	\$2,190,417	\$77,383	\$0	\$213,362	\$0	\$0	\$4,504	\$0	\$0	\$1,425,120
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	689,432	8,591	3,737,809	3,320,064	0	0	2,288,621	0	3,367,022	3,793,776
4 341-541 DFA - Policy & Budget	11,219	2,062	116,082	232,980	0	0	331	227	0	117,900
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	53,953	7,418	254,398	45,447	0	0	6,354	928	0	0
8 350-608 GSD Facilities Management	2,807,562	1,507	4,522	58,710	0	0	4,022	1,507	3,015	174,102
9 350-604 GSD Purchasing	20,355	4,415	138,172	36,863	0	0	5,087	2,029	950	0
10 378 Personnel Board	51,846	6,976	402,031	42,273	0	0	6,457	137	0	0
11 369 Commission on Public Records	5,179	0	7,100	39,446	0	0	2,078	0	0	0
12 305 Attorney General CS	15,848	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	9,569	1,046	31,484	11,954	0	0	1,081	241	0	0
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	1,925,174
Total Current Allocations	\$5,855,379	\$109,399	\$4,691,598	\$4,001,099	\$0	\$0	\$2,318,534	\$5,070	\$3,370,987	\$7,436,072

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Department	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College	972 Mesalands Community College
1 Building Depreciation	\$405,988	\$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	2,943,411	651,153	618,321	1,480,867	1,593,717	210,528	(0)	(0)	(0)	0
4 341-541 DFA - Policy & Budget	45,047	5,663	3,804	7,843	10,858	1,793	4,509	17,492	1,206	685
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	36,604	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	4,138	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	735,558	92,467	62,119	128,072	177,301	29,279	73,621	285,623	19,688	11,189
Total Current Allocations	\$4,170,745	\$749,283	\$684,244	\$1,616,782	\$1,781,877	\$241,600	\$78,130	\$303,115	\$20,893	\$11,874

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Summary Schedule

Department	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,686,445	\$25,120,322
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	(3)	0	506,929	33,958	498,169	0	2,139,889	38,664,094
4 341-541 DFA - Policy & Budget	3,596	7,101	2,202	4,931	1,454	1,749	0	564,138	2,243,107
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	264,357
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	3,874,310
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	189,382	6,398,266
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	2,877,251	15,823,188
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	63,107	895,782
10 378 Personnel Board	0	0	0	0	0	0	0	0	3,842,920
11 369 Commission on Public Records	0	0	0	0	826	1,167	0	5,462	2,337,393
12 305 Attorney General CS	0	0	0	0	0	17,798	0	167,441	6,765,508
13 394 State Treasurer	0	0	0	0	0	0	0	0	2,993,321
14 950 Higher Education Department	58,717	115,955	35,963	80,517	0	0	0	0	3,831,244
Total Current Allocations	\$62,313	\$123,054	\$38,166	\$592,377	\$36,238	\$518,883	\$0	\$7,693,115	\$113,053,813

FY 2022 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 2020 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.

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:1 Building Depreciation

Description	Amount	General Admin	Jerry Apodaca Bid	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>		<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	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Bld Depreciation	26,323,922	0	213,362	44,509	24,588	420	361,813	242,785	26,424
Subtotal - Services & Supplies	26,323,922	0	213,362	44,509	24,588	420	361,813	242,785	26,424
Department Cost Total	26,323,922	0	213,362	44,509	24,588	420	361,813	242,785	26,424
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	26,323,922	0	213,362	44,509	24,588	420	361,813	242,785	26,424
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$26,323,922		\$213,362	\$44,509	\$24,588	\$420	\$361,813	\$242,785	\$26,424

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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>			.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	26,323,922	86,565	760,263	6,119,956	905	697,160	355,368	370,556	828,379
Subtotal - Services & Supplies		26,323,922	86,565	760,263	6,119,956	905	697,160	355,368	370,556	828,379
Department Cost Total		26,323,922	86,565	760,263	6,119,956	905	697,160	355,368	370,556	828,379
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		26,323,922	86,565	760,263	6,119,956	905	697,160	355,368	370,556	828,379
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$26,323,922	\$86,565	\$760,263	\$6,119,956	\$905	\$697,160	\$355,368	\$370,556	\$828,379

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Bld Depreciation	26,323,922	0	207,623	40,160	868,120	14,662	93,141	439,289	104,404
Subtotal - Services & Supplies	26,323,922	0	207,623	40,160	868,120	14,662	93,141	439,289	104,404
Department Cost Total	26,323,922	0	207,623	40,160	868,120	14,662	93,141	439,289	104,404
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	26,323,922	0	207,623	40,160	868,120	14,662	93,141	439,289	104,404
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$26,323,922	\$0	\$207,623	\$40,160	\$868,120	\$14,662	\$93,141	\$439,289	\$104,404

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

A. Department Costs

Description	Amount	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Dept:1 Building Depreciation	
								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	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Bld Depreciation	26,323,922	39,996	175,021	325,360	207,341	0	109,589	377,908	106,841
Subtotal - Services & Supplies	26,323,922	39,996	175,021	325,360	207,341	0	109,589	377,908	106,841
Department Cost Total	26,323,922	39,996	175,021	325,360	207,341	0	109,589	377,908	106,841
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	26,323,922	39,996	175,021	325,360	207,341	0	109,589	377,908	106,841
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$26,323,922	\$39,996	\$175,021	\$325,360	\$207,341	\$0	\$109,589	\$377,908	\$106,841

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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	26,323,922	24,246	909,240	31,956	725,735	13,947	673,171	4,438	61,053
Subtotal - Services & Supplies		26,323,922	24,246	909,240	31,956	725,735	13,947	673,171	4,438	61,053
Department Cost Total		26,323,922	24,246	909,240	31,956	725,735	13,947	673,171	4,438	61,053
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		26,323,922	24,246	909,240	31,956	725,735	13,947	673,171	4,438	61,053
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$26,323,922	\$24,246	\$909,240	\$31,956	\$725,735	\$13,947	\$673,171	\$4,438	\$61,053

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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>		<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	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Bld Depreciation	26,323,922	76,713	662,929	28,023	549,792	3,363	1,478,453	62,316	2,113,982
Subtotal - Services & Supplies	26,323,922	76,713	662,929	28,023	549,792	3,363	1,478,453	62,316	2,113,982
Department Cost Total	26,323,922	76,713	662,929	28,023	549,792	3,363	1,478,453	62,316	2,113,982
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	26,323,922	76,713	662,929	28,023	549,792	3,363	1,478,453	62,316	2,113,982
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$26,323,922	\$76,713	\$662,929	\$28,023	\$549,792	\$3,363	\$1,478,453	\$62,316	\$2,113,982

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	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	26,323,922	4,261	68,651	243,332	65,265	3,135	84,062	40,663	345,970
Subtotal - Services & Supplies	26,323,922	4,261	68,651	243,332	65,265	3,135	84,062	40,663	345,970
Department Cost Total	26,323,922	4,261	68,651	243,332	65,265	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	26,323,922	4,261	68,651	243,332	65,265	3,135	84,062	40,663	345,970
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$26,323,922	\$4,261	\$68,651	\$243,332	\$65,265	\$3,135	\$84,062	\$40,663	\$345,970

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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>		<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	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Bld Depreciation	26,323,922	5,936	147,377	0	29,791	31,228	7,903	264,185	3,581,859
Subtotal - Services & Supplies	26,323,922	5,936	147,377	0	29,791	31,228	7,903	264,185	3,581,859
Department Cost Total	26,323,922	5,936	147,377	0	29,791	31,228	7,903	264,185	3,581,859
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	26,323,922	5,936	147,377	0	29,791	31,228	7,903	264,185	3,581,859
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$26,323,922	\$5,936	\$147,377	\$0	\$29,791	\$31,228	\$7,903	\$264,185	\$3,581,859

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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>			<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
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Bld Depreciation	P	26,323,922	26,621	135,321	35,666	367,822	77,383	95,625
Subtotal - Services & Supplies		26,323,922	26,621	135,321	35,666	367,822	77,383	95,625
Department Cost Total		26,323,922	26,621	135,321	35,666	367,822	77,383	95,625
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		26,323,922	26,621	135,321	35,666	367,822	77,383	95,625
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$26,323,922	\$26,621	\$135,321	\$35,666	\$367,822	\$77,383	\$95,625

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:1 Building Depreciation

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**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Jerry Apodaca Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	100	100.00%	\$213,362	\$0	\$213,362	\$0	\$213,362
Subtotal	100	100.00%	213,362	0	213,362	0	213,362
Direct Bills					0		0
Total					\$213,362		\$213,362
Basis Units: Direct Allocation to Public Education							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Lamy Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 418 Tourism Department	8,863	73.86%	\$32,876	\$0	\$32,876	\$0	\$32,876
131 645 Disability Commission	3,136	26.14%	11,633	0	11,633	0	11,633
Subtotal	11,999	100.00%	44,509	0	44,509	0	44,509
Direct Bills					0		0
Total					\$44,509		\$44,509
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Lew Wallace Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 418 Tourism Department	5,830	45.49%	\$11,186	\$0	\$11,186	\$0	\$11,186
115 550 Office of State Engineer/ISC	4,965	38.74%	9,526	0	9,526	0	9,526
138 670 Veterans Services	2,020	15.76%	3,876	0	3,876	0	3,876
Subtotal	12,815	100.00%	24,588	0	24,588	0	24,588
Direct Bills					0		0
Total					\$24,588		\$24,588
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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/BSD							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Villagra Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 305 Attorney General CS	59,832	100.00%	\$361,813	\$0	\$361,813	\$0	\$361,813
Subtotal	59,832	100.00%	361,813	0	361,813	0	361,813
Direct Bills					0		0
Total					\$361,813		\$361,813
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Concho Ortiz y Pino Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 550 Office of State Engineer/ISC	100	100.00%	\$242,785	\$0	\$242,785	\$0	\$242,785
Subtotal	100	100.00%	242,785	0	242,785	0	242,785
Direct Bills					0		0
Total					\$242,785		\$242,785
Basis Units: Direct Allocation to State Engineer							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	1,227	13.65%	\$3,607	\$0	\$3,607	\$0	\$3,607
74 350-609 GSD Motor Pool	3,479	38.71%	10,228	0	10,228	0	10,228
138 670 Veterans Services	1,218	13.55%	3,581	0	3,581	0	3,581
145 790 Dept of Public Safety	1,532	17.04%	4,504	0	4,504	0	4,504
151 940 Public School Facilities Authority	1,532	17.04%	4,504	0	4,504	0	4,504
Subtotal	8,988	100.00%	26,424	0	26,424	0	26,424
Direct Bills					0		0
Total					\$26,424		\$26,424

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$86,565	\$0	\$86,565	\$0	\$86,565
Subtotal	100	100.00%	86,565	0	86,565	0	86,565
Direct Bills					0		0
Total					\$86,565		\$86,565
Basis Units: Direct Allocation to Governor							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	5.87%	\$44,660	\$0	\$44,660	\$0	\$44,660
145 790 Dept of Public Safety	170,776	94.13%	715,603	0	715,603	0	715,603
Subtotal	181,434	100.00%	760,263	0	760,263	0	760,263
Direct Bills					0		0
Total					\$760,263		\$760,263
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Corrections Facilities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 770 Dept of Corrections	100	100.00%	\$6,119,956	\$0	\$6,119,956	\$0	\$6,119,956
Subtotal	100	100.00%	6,119,956	0	6,119,956	0	6,119,956
Direct Bills					0		0
Total					\$6,119,956		\$6,119,956
Basis Units: Direct Allocation to Dept of Corrections							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

ATM Bid Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 Other	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Harold Runnels Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 Dept of Health	64,445	59.02%	\$411,437	\$0	\$411,437	\$0	\$411,437
135 667 Dept of Environment	44,754	40.98%	285,723	0	285,723	0	285,723
Subtotal	109,199	100.00%	697,160	0	697,160	0	697,160
Direct Bills					0		0
Total					\$697,160		\$697,160

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

John F Simms Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	45,119	100.00%	\$355,368	\$0	\$355,368	\$0	\$355,368
Subtotal	45,119	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Joseph Montoya Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 350-604 GSD Purchasing	20,019	17.25%	\$63,908	\$0	\$63,908	\$0	\$63,908
60 333 Taxation and Revenue	43,492	37.47%	138,843	0	138,843	0	138,843
69 350-598 GSD Program Support	6,299	5.43%	20,109	0	20,109	0	20,109
72 350-606 GSD Risk Management	19,517	16.81%	62,306	0	62,306	0	62,306
94 419 Economic Development	14,275	12.30%	45,571	0	45,571	0	45,571
134 665 Dept of Health	8,828	7.61%	28,182	0	28,182	0	28,182
135 667 Dept of Environment	3,645	3.14%	11,636	0	11,636	0	11,636
Subtotal	116,075	100.00%	370,556	0	370,556	0	370,556
Direct Bills					0		0
Total					\$370,556		\$370,556
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Manuel Lujan Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	62,171	97.47%	\$807,456	\$0	\$807,456	\$0	\$807,456
122 606 Commission for the Blind	1,611	2.53%	20,923	0	20,923	0	20,923
Subtotal	63,782	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Wendell Chino Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	6,329	10.66%	\$22,141	\$0	\$22,141	\$0	\$22,141
62 340 Administrative Hearings Office	2,362	3.98%	8,263	0	8,263	0	8,263
111 521 Energy, Minerals & Natural Resour	46,806	78.87%	163,746	0	163,746	0	163,746
123 609 Indian Affairs	3,851	6.49%	13,472	0	13,472	0	13,472
Subtotal	59,348	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Public Health Nurse Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Toney Anaya Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 420 Regulation and Licensing	65,688	79.66%	\$691,507	\$0	\$691,507	\$0	\$691,507
125 624 Aging & Long Term Svcs	16,777	20.34%	176,614	0	176,614	0	176,614
Subtotal	82,465	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$59,011	\$0	\$59,011	\$0	\$59,011
74 350-609 GSD Motor Pool	8,679	36.64%	34,130	0	34,130	0	34,130
Subtotal	23,685	100.00%	93,141	0	93,141	0	93,141
Direct Bills					0		0
Total					\$93,141		\$93,141
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$9,058	\$0	\$9,058	\$0	\$9,058
11 369 Commission on Public Records	149,145	97.94%	430,232	0	430,232	0	430,232
Subtotal	152,285	100.00%	439,289	0	439,289	0	439,289
Direct Bills					0		0
Total					\$439,289		\$439,289
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$59,700	\$0	\$59,700	\$0	\$59,700
75 350-609 GSD Surplus Property	19,379	42.82%	44,704	0	44,704	0	44,704
Subtotal	45,259	100.00%	104,404	0	104,404	0	104,404
Direct Bills					0		0
Total					\$104,404		\$104,404
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Dr. Timothy Fleming Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 Dept of Public Safety	100	100.00%	\$39,996	\$0	\$39,996	\$0	\$39,996
Subtotal	100	100.00%	39,996	0	39,996	0	39,996
Direct Bills					0		0
Total					\$39,996		\$39,996

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$175,021	\$0	\$175,021	\$0	\$175,021
Subtotal	100	100.00%	175,021	0	175,021	0	175,021
Direct Bills					0		0
Total					\$175,021		\$175,021
Basis Units: Direct Allocation to Personnel							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Sequoyah Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 Dept of Health	48,956	44.95%	\$146,240	\$0	\$146,240	\$0	\$146,240
139 690 Children, Youth & Families	59,963	55.05%	179,120	0	179,120	0	179,120
Subtotal	108,919	100.00%	325,360	0	325,360	0	325,360
Direct Bills					0		0
Total					\$325,360		\$325,360
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Workforce Dev Cntrs Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 631 Workforce Solutions	73,186	68.94%	\$142,948	\$0	\$142,948	\$0	\$142,948
130 644 Vocational Rehabilitation	32,768	30.87%	64,003	0	64,003	0	64,003
138 670 Veterans Services	200	0.19%	391	0	391	0	391
Subtotal	106,154	100.00%	207,341	0	207,341	0	207,341
Direct Bills					0		0
Total					\$207,341		\$207,341

Basis Units: Direct Allocation to Dept of Workforce Solutions

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Narcotics Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 Dept of Public Safety	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 Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Tiwa Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	88,974	50.00%	\$54,794	\$0	\$54,794	\$0	\$54,794
127 631 Workforce Solutions	88,974	50.00%	54,794	0	54,794	0	54,794
Subtotal	177,948	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Workers Compensation Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 632 Workers Compensation Admin	44,886	86.70%	\$327,644	\$0	\$327,644	\$0	\$327,644
130 644 Vocational Rehabilitation	6,886	13.30%	50,264	0	50,264	0	50,264
Subtotal	51,772	100.00%	377,908	0	377,908	0	377,908
Direct Bills					0		0
Total					\$377,908		\$377,908
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

George Maloof Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 690 Children, Youth & Families	21,030	50.00%	\$53,421	\$0	\$53,421	\$0	\$53,421
172 999 Other	21,030	50.00%	53,421	0	53,421	0	53,421
Subtotal	42,060	100.00%	106,841	0	106,841	0	106,841
Direct Bills					0		0
Total					\$106,841		\$106,841
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Commodities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 630 Human Services	25,327	63.14%	\$15,309	\$0	\$15,309	\$0	\$15,309
172 999 Other	14,784	36.86%	8,936	0	8,936	0	8,936
Subtotal	40,111	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Super Block Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 690 Children, Youth & Families	105,454	100.00%	\$909,240	\$0	\$909,240	\$0	\$909,240
Subtotal	105,454	100.00%	909,240	0	909,240	0	909,240
Direct Bills					0		0
Total					\$909,240		\$909,240
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Turquoise Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 770 Dept of Corrections	100	100.00%	\$31,956	\$0	\$31,956	\$0	\$31,956
Subtotal	100	100.00%	31,956	0	31,956	0	31,956
Direct Bills					0		0
Total					\$31,956		\$31,956
Basis Units: Direct Allocation to Dept of Corrections							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

DPS District/Subdistricts Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 Dept of Public Safety	100	100.00%	\$725,735	\$0	\$725,735	\$0	\$725,735
Subtotal	100	100.00%	725,735	0	725,735	0	725,735
Direct Bills					0		0
Total					\$725,735		\$725,735

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

NMRC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 Dept of Health	52,110	53.71%	\$361,564	\$0	\$361,564	\$0	\$361,564
154 952 University of New Mexico	44,910	46.29%	311,607	0	311,607	0	311,607
Subtotal	97,020	100.00%	673,171	0	673,171	0	673,171
Direct Bills					0		0
Total					\$673,171		\$673,171

Basis Units: Direct Allocation to Dept of Health

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Visitor Information Cntr Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	19,551	48.62%	\$29,686	\$0	\$29,686	\$0	\$29,686
62 340 Administrative Hearings Office	3,311	8.23%	5,027	0	5,027	0	5,027
138 670 Veterans Services	3,311	8.23%	5,027	0	5,027	0	5,027
145 790 Dept of Public Safety	14,036	34.91%	21,312	0	21,312	0	21,312
Subtotal	40,209	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

James Murray Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 630 Human Services	22,576	20.00%	\$15,343	\$0	\$15,343	\$0	\$15,343
128 632 Workers Compensation Admin	22,576	20.00%	15,343	0	15,343	0	15,343
130 644 Vocational Rehabilitation	22,576	20.00%	15,343	0	15,343	0	15,343
135 667 Dept of Environment	22,576	20.00%	15,343	0	15,343	0	15,343
138 670 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Ports of Entry Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 Dept of Public Safety	100	100.00%	\$662,929	\$0	\$662,929	\$0	\$662,929
Subtotal	100	100.00%	662,929	0	662,929	0	662,929
Direct Bills					0		0
Total					\$662,929		\$662,929

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

New Oil Conservation Dist Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 521 Energy, Minerals & Natural Resour	100	100.00%	\$28,023	\$0	\$28,023	\$0	\$28,023
Subtotal	100	100.00%	28,023	0	28,023	0	28,023
Direct Bills					0		0
Total					\$28,023		\$28,023
Basis Units: Direct Allocation to Energy, Minerals & Nat Res							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

JP Taylor Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 690 Children, Youth & Families	100	100.00%	\$549,792	\$0	\$549,792	\$0	\$549,792
Subtotal	100	100.00%	549,792	0	549,792	0	549,792
Direct Bills					0		0
Total					\$549,792		\$549,792
Basis Units: Direct Allocation to Children, Youth & Families							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Public Health Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 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
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ACTUAL 2020
3/18/2021

FBMC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 Other	327,207	100.00%	\$1,478,453	\$0	\$1,478,453	\$0	\$1,478,453
Subtotal	327,207	100.00%	1,478,453	0	1,478,453	0	1,478,453
Direct Bills					0		0
Total					\$1,478,453		\$1,478,453
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Epifania Duran Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

NMBHI Grounds (LVMC) Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 Dept of Health	100	100.00%	\$2,113,982	\$0	\$2,113,982	\$0	\$2,113,982
Subtotal	100	100.00%	2,113,982	0	2,113,982	0	2,113,982
Direct Bills					0		0
Total					\$2,113,982		\$2,113,982
Basis Units: Direct Allocation to Dept of Health							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

NNMR Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 Dept of Health	100	100.00%	\$4,261	\$0	\$4,261	\$0	\$4,261
Subtotal	100	100.00%	4,261	0	4,261	0	4,261
Direct Bills					0		0
Total					\$4,261		\$4,261
Basis Units: Direct Allocation to Dept of Health							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	8,652	50.00%	\$34,325	\$0	\$34,325	\$0	\$34,325
126 630 Human Services	8,652	50.00%	34,325	0	34,325	0	34,325
Subtotal	17,304	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
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ACTUAL 2020
3/18/2021

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	0.59%	\$1,433	\$0	\$1,433	\$0	\$1,433
115 550 Office of State Engineer/ISC	5,583	2.32%	5,640	0	5,640	0	5,640
134 665 Dept of Health	167,733	69.64%	169,456	0	169,456	0	169,456
143 770 Dept of Corrections	60,219	25.00%	60,838	0	60,838	0	60,838
145 790 Dept of Public Safety	5,905	2.45%	5,966	0	5,966	0	5,966
Subtotal	240,858	100.00%	243,332	0	243,332	0	243,332
Direct Bills					0		0
Total					\$243,332		\$243,332

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

CFB Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 606 Commission for the Blind	100	100.00%	\$65,265	\$0	\$65,265	\$0	\$65,265
Subtotal	100	100.00%	65,265	0	65,265	0	65,265
Direct Bills					0		0
Total					\$65,265		\$65,265

Basis Units: Direct Allocation to Commission for the Blind

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ACTUAL 2020
3/18/2021

Murray Morgan Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 262 Judicial District Attorney 12th	249	1.96%	\$62	\$0	\$62	\$0	\$62
135 667 Dept of Environment	695	5.48%	172	0	172	0	172
138 670 Veterans Services	399	3.14%	99	0	99	0	99
145 790 Dept of Public Safety	11,347	89.42%	2,803	0	2,803	0	2,803
Subtotal	12,690	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Harriett Sammons Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 630 Human Services	14,038	100.00%	\$84,062	\$0	\$84,062	\$0	\$84,062
Subtotal	14,038	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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

HSD Field Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 630 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

NMVC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 Dept of Health	2,727	2.34%	\$8,104	\$0	\$8,104	\$0	\$8,104
138 670 Veterans Services	111,292	95.60%	330,734	0	330,734	0	330,734
145 790 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Forestry Division Dist Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 521 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

CSB Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 505 Dept of Cultural Affairs	1,302	1.87%	\$2,755	\$0	\$2,755	\$0	\$2,755
138 670 Veterans Services	3,666	5.26%	7,757	0	7,757	0	7,757
139 690 Children, Youth & Families	61,086	87.70%	129,248	0	129,248	0	129,248
172 999 Other	3,600	5.17%	7,617	0	7,617	0	7,617
Subtotal	69,654	100.00%	147,377	0	147,377	0	147,377
Direct Bills					0		0
Total					\$147,377		\$147,377

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Ft Stanton Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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 Allocation to Other							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Louise Brown Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 630 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Grants Mining Museum Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

1014 West High Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 Other	100	100.00%	\$7,903	\$0	\$7,903	\$0	\$7,903
Subtotal	100	100.00%	7,903	0	7,903	0	7,903
Direct Bills					0		0
Total					\$7,903		\$7,903
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	37.51%	\$99,097	\$0	\$99,097	\$0	\$99,097
84 370 Secretary of State	3,169	3.78%	9,989	0	9,989	0	9,989
108 505 Dept of Cultural Affairs	21,620	25.80%	68,150	0	68,150	0	68,150
115 550 Office of State Engineer/ISC	24,580	29.33%	77,480	0	77,480	0	77,480
138 670 Veterans Services	3,004	3.58%	9,469	0	9,469	0	9,469
Subtotal	83,811	100.00%	264,185	0	264,185	0	264,185
Direct Bills					0		0
Total					\$264,185		\$264,185

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Scientific Laboratory Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 665 Dept of Health	113,296	57.58%	\$2,062,359	\$0	\$2,062,359	\$0	\$2,062,359
154 952 University of New Mexico	61,171	31.09%	1,113,513	0	1,113,513	0	1,113,513
155 954 New Mexico State University	22,303	11.33%	405,988	0	405,988	0	405,988
Subtotal	196,770	100.00%	3,581,859	0	3,581,859	0	3,581,859
Direct Bills					0		0
Total					\$3,581,859		\$3,581,859
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
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ACTUAL 2020
3/18/2021

Eagles Nest Reintegration Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 690 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
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ACTUAL 2020
3/18/2021

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

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FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Casa Norieste Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 Other	100	100.00%	\$35,666	\$0	\$35,666	\$0	\$35,666
Subtotal	100	100.00%	35,666	0	35,666	0	35,666
Direct Bills					0		0
Total					\$35,666		\$35,666
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Henry Perea Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 624 Aging & Long Term Svcs	31,500	50.00%	\$183,911	\$0	\$183,911	\$0	\$183,911
139 690 Children, Youth & Families	31,500	50.00%	183,911	0	183,911	0	183,911
Subtotal	63,000	100.00%	367,822	0	367,822	0	367,822
Direct Bills					0		0
Total					\$367,822		\$367,822
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Emergency Warehouse Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 795 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

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ACTUAL 2020
3/18/2021

Childrens Wellness Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 690 Children, Youth & Families	100	100.00%	\$95,625	\$0	\$95,625	\$0	\$95,625
Subtotal	100	100.00%	95,625	0	95,625	0	95,625
Direct Bills					0		0
Total					\$95,625		\$95,625

Basis Units: Direct Allocation to Children, Youth & Families

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ACTUAL 2020
3/18/2021

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
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	3,607	0	0	0
8 350-608 GSD Facilities Management	0	0	0	420	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	361,813	0	0	0	0	0
54 262 Judicial District Attorney 12th	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	10,228	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	86,565	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	44,660	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
93 418 Tourism Department	0	32,876	11,186	0	0	0	0	0	0	0
94 419 Economic Development	0	0	0	0	0	0	0	0	0	0
95 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
108 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
111 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
115 550 Office of State Engineer/ISC	0	0	9,526	0	0	242,785	0	0	0	0
122 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
123 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
125 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
126 630 Human Services	0	0	0	0	0	0	0	0	0	0
127 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
128 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
130 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
131 645 Disability Commission	0	11,633	0	0	0	0	0	0	0	0
134 665 Dept of Health	0	0	0	0	0	0	0	0	0	0
135 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
138 670 Veterans Services	0	0	3,876	0	0	0	3,581	0	0	0
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	6,119,956
145 790 Dept of Public Safety	0	0	0	0	0	0	4,504	0	715,603	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
148 924 Public Education Department	213,362	0	0	0	0	0	0	0	0	0
151 940 Public School Facilities Authority	0	0	0	0	0	0	4,504	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
154 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$213,362	\$44,509	\$24,588	\$420	\$361,813	\$242,785	\$26,424	\$86,565	\$760,263	\$6,119,956

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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
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	63,908	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
54 262 Judicial District Attorney 12th	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	138,843	807,456	0	22,141	0	0	0
62 340 Administrative Hearings Office	0	0	0	0	0	0	8,263	0	0	0
69 350-598 GSD Program Support	0	0	0	20,109	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	62,306	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	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	355,368	0	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
94 419 Economic Development	0	0	0	45,571	0	0	0	0	0	0
95 420 Regulation and Licensing	0	0	0	0	0	0	0	0	691,507	0
108 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
111 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	163,746	0	0	0
115 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
122 606 Commission for the Blind	0	0	0	0	20,923	0	0	0	0	0
123 609 Indian Affairs	0	0	0	0	0	0	13,472	0	0	0
125 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	176,614	0
126 630 Human Services	0	0	0	0	0	0	0	0	0	0
127 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
128 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
130 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
131 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
134 665 Dept of Health	0	411,437	0	28,182	0	0	0	40,160	0	0
135 667 Dept of Environment	0	285,723	0	11,636	0	0	0	0	0	0
138 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
148 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 940 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
154 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	905	0	0	0	0	0	0	0	0	0
Total	\$905	\$697,160	\$355,368	\$370,556	\$828,379	\$0	\$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	59,011	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	9,058	0	0	175,021	0	0	0	0	0
11 369 Commission on Public Records	0	430,232	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
54 262 Judicial District Attorney 12th	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	59,700	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	34,130	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	44,704	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	54,794	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
94 419 Economic Development	0	0	0	0	0	0	0	0	0	0
95 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
108 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
111 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
115 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
122 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
123 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
125 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
126 630 Human Services	0	0	0	0	0	0	0	0	0	0
127 631 Workforce Solutions	0	0	0	0	0	0	142,948	0	54,794	0
128 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	327,644
130 644 Vocational Rehabilitation	0	0	0	0	0	0	64,003	0	0	50,264
131 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
134 665 Dept of Health	0	0	0	0	0	146,240	0	0	0	0
135 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
138 670 Veterans Services	0	0	0	0	0	0	391	0	0	0
139 690 Children, Youth & Families	0	0	0	0	0	179,120	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	39,996	0	0	0	0	0	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
148 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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
154 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$93,141	\$439,289	\$104,404	\$39,996	\$175,021	\$325,360	\$207,341	\$0	\$109,589	\$377,908

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	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
54 262 Judicial District Attorney 12th	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	29,686	0
62 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	5,027	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
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
94 419 Economic Development	0	0	0	0	0	0	0	0	0	0
95 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
108 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
111 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
115 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
122 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
123 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
125 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
126 630 Human Services	0	15,309	0	0	0	0	0	0	0	15,343
127 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
128 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	15,343
130 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	15,343
131 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
134 665 Dept of Health	0	0	0	0	0	0	361,564	0	0	0
135 667 Dept of Environment	0	0	0	0	0	0	0	0	0	15,343
138 670 Veterans Services	0	0	0	0	0	0	0	0	5,027	15,343
139 690 Children, Youth & Families	53,421	0	909,240	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	31,956	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	0	725,735	0	0	4,438	21,312	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
148 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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
154 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$311,607	\$0	\$0	\$0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	53,421	8,936	0	0	0	0	0	0	0	0
Total	\$106,841	\$24,246	\$909,240	\$31,956	\$725,735	\$13,947	\$673,171	\$4,438	\$61,053	\$76,713

STATE OF NEW MEXICO
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ACTUAL 2020
3/18/2021

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	1,433
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
54 262 Judicial District Attorney 12th	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	34,325	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
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
94 419 Economic Development	0	0	0	0	0	0	0	0	0	0
95 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
108 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
111 521 Energy, Minerals & Natural Resour	0	28,023	0	0	0	0	0	0	0	0
115 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	5,640
122 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
123 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
125 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
126 630 Human Services	0	0	0	0	0	0	0	0	34,325	0
127 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
128 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
130 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
131 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
134 665 Dept of Health	0	0	0	3,363	0	0	2,113,982	4,261	0	169,456
135 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
138 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
139 690 Children, Youth & Families	0	0	549,792	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	60,838
145 790 Dept of Public Safety	662,929	0	0	0	0	0	0	0	0	5,966
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
148 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
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ACTUAL 2020
 3/18/2021

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
154 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	1,478,453	62,316	0	0	0	0
Total	\$662,929	\$28,023	\$549,792	\$3,363	\$1,478,453	\$62,316	\$2,113,982	\$4,261	\$68,651	\$243,332

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ACTUAL 2020
3/18/2021

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	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
54 262 Judicial District Attorney 12th	0	62	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
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
94 419 Economic Development	0	0	0	0	0	0	0	0	0	0
95 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
108 505 Dept of Cultural Affairs	0	0	0	0	0	0	2,755	0	0	0
111 521 Energy, Minerals & Natural Resour	0	0	0	0	0	5,936	0	0	0	0
115 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
122 606 Commission for the Blind	65,265	0	0	0	0	0	0	0	0	0
123 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
125 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
126 630 Human Services	0	0	84,062	40,663	0	0	0	0	29,791	0
127 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
128 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
130 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
131 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
134 665 Dept of Health	0	0	0	0	8,104	0	0	0	0	0
135 667 Dept of Environment	0	172	0	0	0	0	0	0	0	0
138 670 Veterans Services	0	99	0	0	330,734	0	7,757	0	0	0
139 690 Children, Youth & Families	0	0	0	0	0	0	129,248	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	2,803	0	0	7,132	0	0	0	0	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
148 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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
154 952 University of New Mexico	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	0	0	7,617	0	0	31,228
Total	\$65,265	\$3,135	\$84,062	\$40,663	\$345,970	\$5,936	\$147,377	\$0	\$29,791	\$31,228

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	\$99,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,097
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	3,607
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	59,431
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	63,908
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	184,079
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	431,664
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	361,813
54 262 Judicial District Attorney 12th	0	0	0	0	0	0	0	0	0	62
60 333 Taxation and Revenue	0	0	0	0	135,321	0	0	0	0	1,167,773
62 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	13,291
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	20,109
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	59,700
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	62,306
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	59,020
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	44,704
79 356 Governor	0	0	0	0	0	0	0	0	0	86,565
81 361 DoIT	0	0	0	0	0	0	0	0	0	468,769
84 370 Secretary of State	0	9,989	0	0	0	0	0	0	0	9,989
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	44,062
94 419 Economic Development	0	0	0	0	0	0	0	0	0	45,571
95 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	691,507
108 505 Dept of Cultural Affairs	0	68,150	0	0	0	0	0	0	0	70,904
111 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	197,705
115 550 Office of State Engineer/ISC	0	77,480	0	0	0	0	0	0	0	335,432
122 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	86,189
123 609 Indian Affairs	0	0	0	0	0	0	0	0	0	13,472
125 624 Aging & Long Term Svcs	0	0	0	0	0	0	183,911	0	0	360,525
126 630 Human Services	0	0	0	0	0	0	0	0	0	219,493
127 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	197,742
128 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	342,986
130 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	129,610
131 645 Disability Commission	0	0	0	0	0	0	0	0	0	11,633
134 665 Dept of Health	0	0	2,062,359	0	0	0	0	0	0	5,349,108
135 667 Dept of Environment	0	0	0	0	0	0	0	0	0	312,874
138 670 Veterans Services	0	9,469	0	0	0	0	0	0	0	376,275
139 690 Children, Youth & Families	0	0	0	26,621	0	0	183,911	0	95,625	2,126,978
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	6,212,749
145 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	2,190,417
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	77,383	0	77,383
148 924 Public Education Department	0	0	0	0	0	0	0	0	0	213,362
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	4,504

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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
154 952 University of New Mexico	\$0	\$0	\$1,113,513	\$0	\$0	\$0	\$0	\$0	\$0	\$1,425,120
155 954 New Mexico State University	0	0	405,988	0	0	0	0	0	0	405,988
172 999 Other	7,903	0	0	0	0	35,666	0	0	0	1,686,445
Total	\$7,903	\$264,185	\$3,581,859	\$26,621	\$135,321	\$35,666	\$367,822	\$77,383	\$95,625	\$26,323,922

FY 2022 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 2020 depreciation records maintained by the New Mexico Department of Finance and Administration (DFA).

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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		0	0	0
Services & Supplies Cost				
Act 2020 Depreciation	P	63,162	0	63,162
Subtotal - Services & Supplies		63,162	0	63,162
Department Cost Total		63,162	0	63,162
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		63,162	0	63,162
General Admin Distribution			0	0
Grand Total		\$63,162		\$63,162

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

DFA Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	47,791	75.67%	\$47,792	\$0	\$47,792	\$0	\$47,792
6 341-543 DFA - Comm Dev & Local Gov	15,370	24.33%	15,370	0	15,370	0	15,370
Subtotal	63,161	100.00%	63,162	0	63,162	0	63,162
Direct Bills					0		0
Total					\$63,162		\$63,162

Basis Units: Deprec by Division

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:2 Equipment Depreciation

Department	DFA Depreciation	Total
5 341-542 DFA - Program Support	\$47,792	\$47,792
6 341-543 DFA - Comm Dev & Local Gov	15,370	15,370
Total	\$63,162	\$63,162

FY 2022 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 2020 has been allocated on the basis of the amount of bonds sold by department for each issue.

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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	44,295,182	0	0	0	0	0	(4,356)	0	(18,097)
	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		44,295,182	0	0	0	0	0	(4,356)	0	(18,097)
Department Cost Total		44,295,182	0	0	0	0	0	(4,356)	0	(18,097)
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		44,295,182	0	0	0	0	0	(4,356)	0	(18,097)
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$44,295,182		\$0	\$0	\$0	\$0	\$(4,356)	\$0	\$(18,097)

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	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									
Net Interest Expense	44,295,182	0	(265)	(8)	(3,153)	(270)	(165)	(849)	(1,237)
	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	44,295,182	0	(265)	(8)	(3,153)	(270)	(165)	(849)	(1,237)
Department Cost Total	44,295,182	0	(265)	(8)	(3,153)	(270)	(165)	(849)	(1,237)
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	44,295,182	0	(265)	(8)	(3,153)	(270)	(165)	(849)	(1,237)
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$44,295,182	\$0	\$(265)	\$(8)	\$(3,153)	\$(270)	\$(165)	\$(849)	\$(1,237)

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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
<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									
Net Interest Expense	44,295,182	(5,436)	(31)	365,036	1,192,739	720,904	(24)	129,729	1,298,845
	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	44,295,182	(5,436)	(31)	365,036	1,192,739	720,904	(24)	129,729	1,298,845
Department Cost Total	44,295,182	(5,436)	(31)	365,036	1,192,739	720,904	(24)	129,729	1,298,845
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	44,295,182	(5,436)	(31)	365,036	1,192,739	720,904	(24)	129,729	1,298,845
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$44,295,182	\$(5,436)	\$(31)	\$365,036	\$1,192,739	\$720,904	\$(24)	\$129,729	\$1,298,845

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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	44,295,182	243,857	(6,260)	(41,373)	0	284,951	4,400,033	4,939,820	10,564,304
	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		44,295,182	243,857	(6,260)	(41,373)	0	284,951	4,400,033	4,939,820	10,564,304
Department Cost Total		44,295,182	243,857	(6,260)	(41,373)	0	284,951	4,400,033	4,939,820	10,564,304
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		44,295,182	243,857	(6,260)	(41,373)	0	284,951	4,400,033	4,939,820	10,564,304
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$44,295,182	\$243,857	\$(6,260)	\$(41,373)	\$0	\$284,951	\$4,400,033	\$4,939,820	\$10,564,304

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:3 Interest Expense

Description		Amount	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	STB 2018A	GOB 2019
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	44,295,182	281,731	1,203,290	232,138	4,962,667	6,012,126	2,715,792	4,459,631	369,113
	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		44,295,182	281,731	1,203,290	232,138	4,962,667	6,012,126	2,715,792	4,459,631	369,113
Department Cost Total		44,295,182	281,731	1,203,290	232,138	4,962,667	6,012,126	2,715,792	4,459,631	369,113
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		44,295,182	281,731	1,203,290	232,138	4,962,667	6,012,126	2,715,792	4,459,631	369,113
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$44,295,182	\$281,731	\$1,203,290	\$232,138	\$4,962,667	\$6,012,126	\$2,715,792	\$4,459,631	\$369,113

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:3 Interest Expense

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**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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
123 609 Indian Affairs	2,000,000	3.21%	0	0	0	0	0
125 624 Aging & Long Term Svcs	5,724,567	9.19%	0	0	0	0	0
148 924 Public Education Department	5,000,000	8.02%	0	0	0	0	0
154 952 University of New Mexico	10,000,000	16.05%	0	0	0	0	0
155 954 New Mexico State University	6,200,000	9.95%	0	0	0	0	0
156 956 New Mexico Highlands University	6,400,000	10.27%	0	0	0	0	0
157 958 Western New Mexico University	2,725,000	4.37%	0	0	0	0	0
158 960 Eastern New Mexico University	900,000	1.44%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Techn	4,400,000	7.06%	0	0	0	0	0
160 964 Northern New Mexico College	450,000	0.72%	0	0	0	0	0
163 970 Luna Community College	400,000	0.64%	0	0	0	0	0
165 974 New Mexico Junior College	1,500,000	2.41%	0	0	0	0	0
166 976 San Juan College	500,000	0.80%	0	0	0	0	0
167 977 Clovis Community College	1,575,000	2.53%	0	0	0	0	0
168 978 New Mexico Military Institute	1,500,000	2.41%	0	0	0	0	0
170 980 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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
108 505 Dept of Cultural Affairs	15,980,000	11.89%	0	0	0	0	0
115 550 Office of State Engineer/ISC	13,011,000	9.68%	0	0	0	0	0
125 624 Aging & Long Term Svcs	10,725,678	7.98%	0	0	0	0	0
148 924 Public Education Department	5,000,000	3.72%	0	0	0	0	0
154 952 University of New Mexico	13,460,000	10.02%	0	0	0	0	0
155 954 New Mexico State University	16,377,000	12.19%	0	0	0	0	0
156 956 New Mexico Highlands University	7,300,000	5.43%	0	0	0	0	0
157 958 Western New Mexico University	4,800,000	3.57%	0	0	0	0	0
158 960 Eastern New Mexico University	5,835,000	4.34%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Techn	8,085,322	6.02%	0	0	0	0	0
160 964 Northern New Mexico College	1,875,000	1.40%	0	0	0	0	0
161 966 Santa Fe Community College	900,000	0.67%	0	0	0	0	0
162 968 Central New Mexico Comm Colleg	4,786,000	3.56%	0	0	0	0	0
163 970 Luna Community College	1,630,000	1.21%	0	0	0	0	0
164 972 Mesalands Community College	800,000	0.60%	0	0	0	0	0
165 974 New Mexico Junior College	3,989,385	2.97%	0	0	0	0	0
166 976 San Juan College	6,200,000	4.61%	0	0	0	0	0
167 977 Clovis Community College	300,000	0.22%	0	0	0	0	0
168 978 New Mexico Military Institute	3,000,000	2.23%	0	0	0	0	0
169 979 NM Sch for the Visually Impaired	1,000,000	0.74%	0	0	0	0	0
170 980 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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
123 609 Indian Affairs	2,000,000	2.46%	0	0	0	0	0
125 624 Aging & Long Term Svcs	6,280,100	7.72%	0	0	0	0	0
148 924 Public Education Department	10,000,000	12.29%	0	0	0	0	0
154 952 University of New Mexico	10,975,000	13.49%	0	0	0	0	0
155 954 New Mexico State University	6,750,000	8.30%	0	0	0	0	0
156 956 New Mexico Highlands University	4,000,000	4.92%	0	0	0	0	0
157 958 Western New Mexico University	4,100,000	5.04%	0	0	0	0	0
158 960 Eastern New Mexico University	4,000,000	4.92%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Techn	6,000,000	7.37%	0	0	0	0	0
160 964 Northern New Mexico College	520,000	0.64%	0	0	0	0	0
161 966 Santa Fe Community College	2,000,000	2.46%	0	0	0	0	0
162 968 Central New Mexico Comm Colleg	3,000,000	3.69%	0	0	0	0	0
163 970 Luna Community College	1,700,000	2.09%	0	0	0	0	0
166 976 San Juan College	600,000	0.74%	0	0	0	0	0
168 978 New Mexico Military Institute	1,000,000	1.23%	0	0	0	0	0
170 980 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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
108 505 Dept of Cultural Affairs	6,156,000	5.06%	0	0	0	0	0
125 624 Aging & Long Term Svcs	5,965,801	4.90%	0	0	0	0	0
148 924 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$(788)	\$0	\$(788)	\$0	\$(788)
108 505 Dept of Cultural Affairs	3,000,000	2.10%	(92)	0	(92)	0	(92)
125 624 Aging & Long Term Svcs	15,804,983	11.07%	(482)	0	(482)	0	(482)
148 924 Public Education Department	3,000,000	2.10%	(92)	0	(92)	0	(92)
154 952 University of New Mexico	18,500,000	12.96%	(564)	0	(564)	0	(564)
155 954 New Mexico State University	22,900,000	16.04%	(699)	0	(699)	0	(699)
156 956 New Mexico Highlands University	11,000,000	7.70%	(336)	0	(336)	0	(336)
157 958 Western New Mexico University	7,000,000	4.90%	(214)	0	(214)	0	(214)
158 960 Eastern New Mexico University	11,550,000	8.09%	(352)	0	(352)	0	(352)
159 962 New Mexico Inst of Mining & Techn	7,500,000	5.25%	(229)	0	(229)	0	(229)
160 964 Northern New Mexico College	3,300,000	2.31%	(101)	0	(101)	0	(101)
168 978 New Mexico Military Institute	3,400,000	2.38%	(104)	0	(104)	0	(104)
169 979 NM Sch for the Visually Impaired	3,000,000	2.10%	(92)	0	(92)	0	(92)
170 980 NM Sch for the Deaf	7,000,000	4.90%	(214)	0	(214)	0	(214)
Subtotal	142,799,983	100.00%	(4,356)	0	(4,356)	0	(4,356)
Direct Bills					0		0
Total					\$(4,356)		\$(4,356)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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
108 505 Dept of Cultural Affairs	15,980,000	8.12%	0	0	0	0	0
115 550 Office of State Engineer/ISC	13,011,000	6.61%	0	0	0	0	0
123 609 Indian Affairs	2,000,000	1.02%	0	0	0	0	0
125 624 Aging & Long Term Svcs	16,450,245	8.36%	0	0	0	0	0
148 924 Public Education Department	10,000,000	5.08%	0	0	0	0	0
154 952 University of New Mexico	23,460,000	11.93%	0	0	0	0	0
155 954 New Mexico State University	22,577,000	11.48%	0	0	0	0	0
156 956 New Mexico Highlands University	13,700,000	6.96%	0	0	0	0	0
157 958 Western New Mexico University	7,525,000	3.83%	0	0	0	0	0
158 960 Eastern New Mexico University	6,735,000	3.42%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Techn	12,485,322	6.35%	0	0	0	0	0
160 964 Northern New Mexico College	2,325,000	1.18%	0	0	0	0	0
161 966 Santa Fe Community College	900,000	0.46%	0	0	0	0	0
162 968 Central New Mexico Comm Colleg	4,786,000	2.43%	0	0	0	0	0
163 970 Luna Community College	2,030,000	1.03%	0	0	0	0	0
164 972 Mesalands Community College	800,000	0.41%	0	0	0	0	0
165 974 New Mexico Junior College	5,489,385	2.79%	0	0	0	0	0
166 976 San Juan College	6,700,000	3.41%	0	0	0	0	0
167 977 Clovis Community College	1,875,000	0.95%	0	0	0	0	0
168 978 New Mexico Military Institute	4,500,000	2.29%	0	0	0	0	0
169 979 NM Sch for the Visually Impaired	1,000,000	0.51%	0	0	0	0	0
170 980 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$(810)	\$0	\$(810)	\$0	\$(810)
14 950 Higher Education Department	50,700,000	22.69%	(4,106)	0	(4,106)	0	(4,106)
108 505 Dept of Cultural Affairs	5,000,000	2.24%	(405)	0	(405)	0	(405)
123 609 Indian Affairs	3,000,000	1.34%	(243)	0	(243)	0	(243)
125 624 Aging & Long Term Svcs	14,700,000	6.58%	(1,191)	0	(1,191)	0	(1,191)
134 665 Dept of Health	4,328,000	1.94%	(351)	0	(351)	0	(351)
148 924 Public Education Department	3,000,000	1.34%	(243)	0	(243)	0	(243)
154 952 University of New Mexico	42,700,000	19.11%	(3,459)	0	(3,459)	0	(3,459)
155 954 New Mexico State University	33,200,000	14.86%	(2,689)	0	(2,689)	0	(2,689)
156 956 New Mexico Highlands University	10,800,000	4.83%	(875)	0	(875)	0	(875)
157 958 Western New Mexico University	8,000,000	3.58%	(648)	0	(648)	0	(648)
158 960 Eastern New Mexico University	16,000,000	7.16%	(1,296)	0	(1,296)	0	(1,296)
159 962 New Mexico Inst of Mining & Techn	8,000,000	3.58%	(648)	0	(648)	0	(648)
160 964 Northern New Mexico College	6,000,000	2.69%	(486)	0	(486)	0	(486)
168 978 New Mexico Military Institute	5,000,000	2.24%	(405)	0	(405)	0	(405)
170 980 NM Sch for the Deaf	3,000,000	1.34%	(243)	0	(243)	0	(243)
Subtotal	223,428,000	100.00%	(18,097)	0	(18,097)	0	(18,097)
Direct Bills					0		0
Total					\$(18,097)		\$(18,097)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

STB 2002 A SUPP Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

STB 2003 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	10,022,753	100.00%	\$(265)	\$0	\$(265)	\$0	\$(265)
Subtotal	10,022,753	100.00%	(265)	0	(265)	0	(265)
Direct Bills					0		0
Total					\$(265)		\$(265)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

STB 2004 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	10,486,497	100.00%	\$(8)	\$0	\$(8)	\$0	\$(8)
Subtotal	10,486,497	100.00%	(8)	0	(8)	0	(8)
Direct Bills					0		0
Total					\$(8)		\$(8)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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%	\$(994)	\$0	\$(994)	\$0	\$(994)
30 232 Judicial District Court 2nd	70,940	0.08%	(3)	0	(3)	0	(3)
55 263 Judicial District Attorney 13th	20,000	0.02%	(1)	0	(1)	0	(1)
94 419 Economic Development	100,000	0.11%	(4)	0	(4)	0	(4)
108 505 Dept of Cultural Affairs	550,000	0.63%	(20)	0	(20)	0	(20)
115 550 Office of State Engineer/ISC	2,800,000	3.20%	(101)	0	(101)	0	(101)
116 551 Interstate Stream Commission	10,000,000	11.42%	(360)	0	(360)	0	(360)
123 609 Indian Affairs	6,603,236	7.54%	(238)	0	(238)	0	(238)
125 624 Aging & Long Term Svcs	4,278,060	4.89%	(154)	0	(154)	0	(154)
134 665 Dept of Health	150,000	0.17%	(5)	0	(5)	0	(5)
135 667 Dept of Environment	14,358,860	16.40%	(517)	0	(517)	0	(517)
140 705 Dept of Military Affairs	170,000	0.19%	(6)	0	(6)	0	(6)
147 805 Dept of Transportation	10,581,385	12.08%	(381)	0	(381)	0	(381)
148 924 Public Education Department	10,192,400	11.64%	(367)	0	(367)	0	(367)
154 952 University of New Mexico	100,000	0.11%	(4)	0	(4)	0	(4)
Subtotal	87,571,381	100.00%	(3,153)	0	(3,153)	0	(3,153)
Direct Bills					0		0
Total					\$(3,153)		\$(3,153)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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%	\$(47)	\$0	\$(47)	\$0	\$(47)
8 350-608 GSD Facilities Management	13,381,666	8.81%	(24)	0	(24)	0	(24)
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)
93 418 Tourism Department	25,000	0.02%	(0)	0	(0)	0	(0)
100 460 NM State Fair	85,810	0.06%	(0)	0	(0)	0	(0)
105 490 Cumbres & Toltec Railroad Comm	442,000	0.29%	(1)	0	(1)	0	(1)
108 505 Dept of Cultural Affairs	4,540,560	2.99%	(8)	0	(8)	0	(8)
110 516 Dept of Game & Fish	1,400,000	0.92%	(2)	0	(2)	0	(2)
111 521 Energy, Minerals & Natural Resour	75,000	0.05%	(0)	0	(0)	0	(0)
115 550 Office of State Engineer/ISC	5,379,810	3.54%	(10)	0	(10)	0	(10)
123 609 Indian Affairs	3,752,430	2.47%	(7)	0	(7)	0	(7)
125 624 Aging & Long Term Svcs	1,248,110	0.82%	(2)	0	(2)	0	(2)
134 665 Dept of Health	587,500	0.39%	(1)	0	(1)	0	(1)
135 667 Dept of Environment	5,873,741	3.87%	(10)	0	(10)	0	(10)
140 705 Dept of Military Affairs	2,098,810	1.38%	(4)	0	(4)	0	(4)
145 790 Dept of Public Safety	3,600,000	2.37%	(6)	0	(6)	0	(6)
147 805 Dept of Transportation	9,491,910	6.25%	(17)	0	(17)	0	(17)
148 924 Public Education Department	15,474,110	10.19%	(28)	0	(28)	0	(28)
151 940 Public School Facilities Authority	48,595,746	32.00%	(86)	0	(86)	0	(86)
154 952 University of New Mexico	6,003,750	3.95%	(11)	0	(11)	0	(11)
155 954 New Mexico State University	647,500	0.43%	(1)	0	(1)	0	(1)
156 956 New Mexico Highlands University	50,000	0.03%	(0)	0	(0)	0	(0)
158 960 Eastern New Mexico University	553,750	0.36%	(1)	0	(1)	0	(1)
161 966 Santa Fe Community College	50,000	0.03%	(0)	0	(0)	0	(0)
162 968 Central New Mexico Comm Colleg	125,000	0.08%	(0)	0	(0)	0	(0)
163 970 Luna Community College	175,000	0.12%	(0)	0	(0)	0	(0)
166 976 San Juan College	1,547,500	1.02%	(3)	0	(3)	0	(3)
168 978 New Mexico Military Institute	213,000	0.14%	(0)	0	(0)	0	(0)
Subtotal	151,844,813	100.00%	(270)	0	(270)	0	(270)
Direct Bills					0		0
Total					\$(270)		\$(270)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

STB 2005 B2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	66,712,183	100.00%	\$(165)	\$0	\$(165)	\$0	\$(165)
Subtotal	66,712,183	100.00%	(165)	0	(165)	0	(165)
Direct Bills					0		0
Total					\$(165)		\$(165)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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%	\$(237)	\$0	\$(237)	\$0	\$(237)
8 350-608 GSD Facilities Management	455,000	0.33%	(3)	0	(3)	0	(3)
14 950 Higher Education Department	1,800,000	1.31%	(11)	0	(11)	0	(11)
28 219 Supreme Crt Building Commission	50,000	0.04%	(0)	0	(0)	0	(0)
33 235 Judicial District Court 5th	100,000	0.07%	(1)	0	(1)	0	(1)
35 237 Judicial District Court 7th	50,000	0.04%	(0)	0	(0)	0	(0)
39 241 Judicial District Court 11th	70,000	0.05%	(0)	0	(0)	0	(0)
111 521 Energy, Minerals & Natural Resour	4,480,000	3.27%	(28)	0	(28)	0	(28)
115 550 Office of State Engineer/ISC	9,550,000	6.97%	(59)	0	(59)	0	(59)
116 551 Interstate Stream Commission	545,000	0.40%	(3)	0	(3)	0	(3)
123 609 Indian Affairs	7,792,500	5.69%	(48)	0	(48)	0	(48)
125 624 Aging & Long Term Svcs	1,453,400	1.06%	(9)	0	(9)	0	(9)
135 667 Dept of Environment	15,150,789	11.07%	(94)	0	(94)	0	(94)
139 690 Children, Youth & Families	500,000	0.37%	(3)	0	(3)	0	(3)
146 795 Homeland Security & Emergency M	500,000	0.37%	(3)	0	(3)	0	(3)
147 805 Dept of Transportation	12,228,400	8.93%	(76)	0	(76)	0	(76)
148 924 Public Education Department	17,917,200	13.09%	(111)	0	(111)	0	(111)
154 952 University of New Mexico	18,115,000	13.23%	(112)	0	(112)	0	(112)
155 954 New Mexico State University	4,958,000	3.62%	(31)	0	(31)	0	(31)
156 956 New Mexico Highlands University	500,000	0.37%	(3)	0	(3)	0	(3)
158 960 Eastern New Mexico University	1,350,000	0.99%	(8)	0	(8)	0	(8)
159 962 New Mexico Inst of Mining & Techn	760,000	0.56%	(5)	0	(5)	0	(5)
168 978 New Mexico Military Institute	450,000	0.33%	(3)	0	(3)	0	(3)
Subtotal	136,920,432	100.00%	(849)	0	(849)	0	(849)
Direct Bills					0		0
Total					\$(849)		\$(849)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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%	\$(94)	\$0	\$(94)	\$0	\$(94)
8 350-608 GSD Facilities Management	18,931,604	13.88%	(172)	0	(172)	0	(172)
14 950 Higher Education Department	1,600,000	1.17%	(15)	0	(15)	0	(15)
25 215 Court of Appeals	7,800,000	5.72%	(71)	0	(71)	0	(71)
100 460 NM State Fair	7,650,000	5.61%	(69)	0	(69)	0	(69)
108 505 Dept of Cultural Affairs	3,449,348	2.53%	(31)	0	(31)	0	(31)
111 521 Energy, Minerals & Natural Resour	7,500	0.01%	(0)	0	(0)	0	(0)
115 550 Office of State Engineer/ISC	122,117	0.09%	(1)	0	(1)	0	(1)
116 551 Interstate Stream Commission	40,000	0.03%	(0)	0	(0)	0	(0)
123 609 Indian Affairs	1,875,000	1.37%	(17)	0	(17)	0	(17)
125 624 Aging & Long Term Svcs	1,597,653	1.17%	(14)	0	(14)	0	(14)
134 665 Dept of Health	1,823,000	1.34%	(17)	0	(17)	0	(17)
135 667 Dept of Environment	13,713,172	10.06%	(124)	0	(124)	0	(124)
147 805 Dept of Transportation	20,685,000	15.17%	(188)	0	(188)	0	(188)
151 940 Public School Facilities Authority	19,721,169	14.46%	(179)	0	(179)	0	(179)
154 952 University of New Mexico	15,144,128	11.11%	(137)	0	(137)	0	(137)
156 956 New Mexico Highlands University	2,000,000	1.47%	(18)	0	(18)	0	(18)
158 960 Eastern New Mexico University	800,000	0.59%	(7)	0	(7)	0	(7)
159 962 New Mexico Inst of Mining & Techn	2,000,000	1.47%	(18)	0	(18)	0	(18)
169 979 NM Sch for the Visually Impaired	5,500,000	4.03%	(50)	0	(50)	0	(50)
172 999 Other	1,521,764	1.12%	(14)	0	(14)	0	(14)
Subtotal	136,371,000	100.00%	(1,237)	0	(1,237)	0	(1,237)
Direct Bills					0		0
Total					\$(1,237)		\$(1,237)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$(859)	\$0	\$(859)	\$0	\$(859)
8 350-608 GSD Facilities Management	44,055,000	28.69%	(1,559)	0	(1,559)	0	(1,559)
14 950 Higher Education Department	2,612,000	1.70%	(92)	0	(92)	0	(92)
15 111 Legislative Council Service	75,000	0.05%	(3)	0	(3)	0	(3)
25 215 Court of Appeals	6,000,000	3.91%	(212)	0	(212)	0	(212)
96 430 Public Regulation Commission	200,000	0.13%	(7)	0	(7)	0	(7)
106 491 Military Base Planning	1,000,000	0.65%	(35)	0	(35)	0	(35)
108 505 Dept of Cultural Affairs	6,234,447	4.06%	(221)	0	(221)	0	(221)
111 521 Energy, Minerals & Natural Resour	4,740,000	3.09%	(168)	0	(168)	0	(168)
115 550 Office of State Engineer/ISC	3,730,000	2.43%	(132)	0	(132)	0	(132)
123 609 Indian Affairs	11,145,000	7.26%	(394)	0	(394)	0	(394)
125 624 Aging & Long Term Svcs	325,000	0.21%	(12)	0	(12)	0	(12)
135 667 Dept of Environment	12,698,198	8.27%	(449)	0	(449)	0	(449)
140 705 Dept of Military Affairs	2,500,000	1.63%	(88)	0	(88)	0	(88)
147 805 Dept of Transportation	10,968,000	7.14%	(388)	0	(388)	0	(388)
148 924 Public Education Department	7,903,000	5.15%	(280)	0	(280)	0	(280)
154 952 University of New Mexico	7,605,500	4.95%	(269)	0	(269)	0	(269)
155 954 New Mexico State University	4,800,000	3.13%	(170)	0	(170)	0	(170)
158 960 Eastern New Mexico University	800,000	0.52%	(28)	0	(28)	0	(28)
159 962 New Mexico Inst of Mining & Techn	300,000	0.20%	(11)	0	(11)	0	(11)
169 979 NM Sch for the Visually Impaired	1,600,000	1.04%	(57)	0	(57)	0	(57)
Subtotal	153,565,145	100.00%	(5,436)	0	(5,436)	0	(5,436)
Direct Bills					0		0
Total					\$(5,436)		\$(5,436)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

STB 2008 A2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	47,029,364	100.00%	\$(31)	\$0	\$(31)	\$0	\$(31)
Subtotal	47,029,364	100.00%	(31)	0	(31)	0	(31)
Direct Bills					0		0
Total					\$(31)		\$(31)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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%	\$21,250	\$0	\$21,250	\$0	\$21,250
8 350-608 GSD Facilities Management	30,350,000	19.10%	69,724	0	69,724	0	69,724
25 215 Court of Appeals	400,000	0.25%	919	0	919	0	919
27 218 Administrative Office of the Courts	1,000,000	0.63%	2,297	0	2,297	0	2,297
28 219 Supreme Crt Building Commission	700,000	0.44%	1,608	0	1,608	0	1,608
34 236 Judicial District Court 6th	220,000	0.14%	505	0	505	0	505
35 237 Judicial District Court 7th	30,000	0.02%	69	0	69	0	69
36 238 Judicial District Court 8th	175,000	0.11%	402	0	402	0	402
39 241 Judicial District Court 11th	375,000	0.24%	861	0	861	0	861
42 244 Bernalillo County Metropolitan Crt	162,000	0.10%	372	0	372	0	372
60 333 Taxation and Revenue	200,000	0.13%	459	0	459	0	459
81 361 DoIT	7,400,000	4.66%	17,000	0	17,000	0	17,000
105 490 Cumbres & Toltec Railroad Comm	1,000,000	0.63%	2,297	0	2,297	0	2,297
106 491 Military Base Planning	500,000	0.31%	1,149	0	1,149	0	1,149
108 505 Dept of Cultural Affairs	4,738,000	2.98%	10,885	0	10,885	0	10,885
110 516 Dept of Game & Fish	250,000	0.16%	574	0	574	0	574
111 521 Energy, Minerals & Natural Resour	4,650,000	2.93%	10,683	0	10,683	0	10,683
115 550 Office of State Engineer/ISC	1,500,000	0.94%	3,446	0	3,446	0	3,446
123 609 Indian Affairs	1,000,000	0.63%	2,297	0	2,297	0	2,297
125 624 Aging & Long Term Svcs	4,800,000	3.02%	11,027	0	11,027	0	11,027
134 665 Dept of Health	100,000	0.06%	230	0	230	0	230
135 667 Dept of Environment	3,332,913	2.10%	7,657	0	7,657	0	7,657
145 790 Dept of Public Safety	2,000,000	1.26%	4,595	0	4,595	0	4,595
147 805 Dept of Transportation	31,396,524	19.76%	72,128	0	72,128	0	72,128
148 924 Public Education Department	5,000,000	3.15%	11,487	0	11,487	0	11,487
151 940 Public School Facilities Authority	4,800,000	3.02%	11,027	0	11,027	0	11,027
154 952 University of New Mexico	5,575,000	3.51%	12,808	0	12,808	0	12,808
156 956 New Mexico Highlands University	400,000	0.25%	919	0	919	0	919
157 958 Western New Mexico University	400,000	0.25%	919	0	919	0	919
158 960 Eastern New Mexico University	400,000	0.25%	919	0	919	0	919
159 962 New Mexico Inst of Mining & Techn	400,000	0.25%	919	0	919	0	919
160 964 Northern New Mexico College	175,000	0.11%	402	0	402	0	402
168 978 New Mexico Military Institute	2,200,000	1.38%	5,054	0	5,054	0	5,054
172 999 Other	34,017,169	21.41%	78,148	0	78,148	0	78,148

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	365,036	0	365,036	0	365,036
Direct Bills					0		0
Total					\$365,036		\$365,036
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$41,610	\$0	\$41,610	\$0	\$41,610
8 350-608 GSD Facilities Management	2,826,311	1.89%	22,528	0	22,528	0	22,528
41 243 Judicial District Court 13th	10,000	0.01%	80	0	80	0	80
100 460 NM State Fair	329,952	0.22%	2,630	0	2,630	0	2,630
107 495 Spaceport Authority	24,000,000	16.04%	191,303	0	191,303	0	191,303
108 505 Dept of Cultural Affairs	125,000	0.08%	996	0	996	0	996
111 521 Energy, Minerals & Natural Resour	385,000	0.26%	3,069	0	3,069	0	3,069
115 550 Office of State Engineer/ISC	5,550,000	3.71%	44,239	0	44,239	0	44,239
116 551 Interstate Stream Commission	105,000	0.07%	837	0	837	0	837
123 609 Indian Affairs	910,140	0.61%	7,255	0	7,255	0	7,255
125 624 Aging & Long Term Svcs	400,000	0.27%	3,188	0	3,188	0	3,188
135 667 Dept of Environment	3,580,644	2.39%	28,541	0	28,541	0	28,541
140 705 Dept of Military Affairs	1,500,000	1.00%	11,956	0	11,956	0	11,956
147 805 Dept of Transportation	50,754,740	33.92%	404,563	0	404,563	0	404,563
148 924 Public Education Department	1,582,591	1.06%	12,615	0	12,615	0	12,615
151 940 Public School Facilities Authority	50,636,227	33.84%	403,619	0	403,619	0	403,619
154 952 University of New Mexico	135,000	0.09%	1,076	0	1,076	0	1,076
155 954 New Mexico State University	560,000	0.37%	4,464	0	4,464	0	4,464
156 956 New Mexico Highlands University	700,000	0.47%	5,580	0	5,580	0	5,580
158 960 Eastern New Mexico University	20,000	0.01%	159	0	159	0	159
160 964 Northern New Mexico College	305,000	0.20%	2,431	0	2,431	0	2,431
Subtotal	149,635,796	100.00%	1,192,739	0	1,192,739	0	1,192,739
Direct Bills					0		0
Total					\$1,192,739		\$1,192,739
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

SSTB 2010 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	112,891,150	100.00%	\$720,904	\$0	\$720,904	\$0	\$720,904
Subtotal	112,891,150	100.00%	720,904	0	720,904	0	720,904
Direct Bills					0		0
Total					\$720,904		\$720,904
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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%	\$(4)	\$0	\$(4)	\$0	\$(4)
8 350-608 GSD Facilities Management	19,386,604	7.09%	(2)	0	(2)	0	(2)
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%	(1)	0	(1)	0	(1)
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)
100 460 NM State Fair	7,650,000	2.80%	(1)	0	(1)	0	(1)
108 505 Dept of Cultural Affairs	3,449,348	1.26%	(0)	0	(0)	0	(0)
111 521 Energy, Minerals & Natural Resour	4,487,500	1.64%	(0)	0	(0)	0	(0)
115 550 Office of State Engineer/ISC	9,672,117	3.54%	(1)	0	(1)	0	(1)
116 551 Interstate Stream Commission	40,000	0.01%	(0)	0	(0)	0	(0)
123 609 Indian Affairs	9,667,500	3.54%	(1)	0	(1)	0	(1)
125 624 Aging & Long Term Svcs	3,051,053	1.12%	(0)	0	(0)	0	(0)
134 665 Dept of Health	1,823,000	0.67%	(0)	0	(0)	0	(0)
135 667 Dept of Environment	28,863,961	10.56%	(3)	0	(3)	0	(3)
139 690 Children, Youth & Families	500,000	0.18%	(0)	0	(0)	0	(0)
146 795 Homeland Security & Emergency M	500,000	0.18%	(0)	0	(0)	0	(0)
147 805 Dept of Transportation	32,913,400	12.04%	(3)	0	(3)	0	(3)
148 924 Public Education Department	17,917,200	6.56%	(2)	0	(2)	0	(2)
151 940 Public School Facilities Authority	19,721,169	7.22%	(2)	0	(2)	0	(2)
154 952 University of New Mexico	33,259,128	12.17%	(3)	0	(3)	0	(3)
155 954 New Mexico State University	4,958,000	1.81%	(0)	0	(0)	0	(0)
156 956 New Mexico Highlands University	2,500,000	0.91%	(0)	0	(0)	0	(0)
158 960 Eastern New Mexico University	2,150,000	0.79%	(0)	0	(0)	0	(0)
159 962 New Mexico Inst of Mining & Techn	2,760,000	1.01%	(0)	0	(0)	0	(0)
168 978 New Mexico Military Institute	450,000	0.16%	(0)	0	(0)	0	(0)
169 979 NM Sch for the Visually Impaired	5,500,000	2.01%	(0)	0	(0)	0	(0)
172 999 Other	2,066,764	0.76%	(0)	0	(0)	0	(0)
Subtotal	273,291,432	100.00%	(24)	0	(24)	0	(24)
Direct Bills					0		0
Total					\$(24)		\$(24)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$13,170	\$0	\$13,170	\$0	\$13,170
108 505 Dept of Cultural Affairs	3,000,000	15.23%	19,756	0	19,756	0	19,756
125 624 Aging & Long Term Svcs	7,700,000	39.09%	50,706	0	50,706	0	50,706
148 924 Public Education Department	7,000,000	35.53%	46,097	0	46,097	0	46,097
Subtotal	19,700,000	100.00%	129,729	0	129,729	0	129,729
Direct Bills					0		0
Total					\$129,729		\$129,729
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$297,404	\$0	\$297,404	\$0	\$297,404
8 350-608 GSD Facilities Management	19,800,000	28.17%	365,856	0	365,856	0	365,856
81 361 DoIT	3,145,000	4.47%	58,112	0	58,112	0	58,112
108 505 Dept of Cultural Affairs	750,000	1.07%	13,858	0	13,858	0	13,858
115 550 Office of State Engineer/ISC	200,000	0.28%	3,696	0	3,696	0	3,696
116 551 Interstate Stream Commission	623,000	0.89%	11,512	0	11,512	0	11,512
123 609 Indian Affairs	1,333,000	1.90%	24,631	0	24,631	0	24,631
125 624 Aging & Long Term Svcs	2,000,000	2.85%	36,955	0	36,955	0	36,955
135 667 Dept of Environment	6,668,016	9.49%	123,209	0	123,209	0	123,209
147 805 Dept of Transportation	4,305,051	6.12%	79,547	0	79,547	0	79,547
148 924 Public Education Department	6,907,500	9.83%	127,634	0	127,634	0	127,634
154 952 University of New Mexico	1,874,000	2.67%	34,627	0	34,627	0	34,627
155 954 New Mexico State University	6,042,000	8.60%	111,642	0	111,642	0	111,642
156 956 New Mexico Highlands University	60,000	0.09%	1,109	0	1,109	0	1,109
157 958 Western New Mexico University	490,000	0.70%	9,054	0	9,054	0	9,054
Subtotal	70,292,961	100.00%	1,298,845	0	1,298,845	0	1,298,845
Direct Bills					0		0
Total					\$1,298,845		\$1,298,845
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$9,574	\$0	\$9,574	\$0	\$9,574
8 350-608 GSD Facilities Management	35,400,000	69.49%	169,455	0	169,455	0	169,455
27 218 Administrative Office of the Courts	1,032,000	2.03%	4,940	0	4,940	0	4,940
28 219 Supreme Crt Building Commission	700,000	1.37%	3,351	0	3,351	0	3,351
84 370 Secretary of State	500,000	0.98%	2,393	0	2,393	0	2,393
94 419 Economic Development	1,000,000	1.96%	4,787	0	4,787	0	4,787
105 490 Cumbres & Toltec Railroad Comm	1,500,000	2.94%	7,180	0	7,180	0	7,180
108 505 Dept of Cultural Affairs	1,000,000	1.96%	4,787	0	4,787	0	4,787
111 521 Energy, Minerals & Natural Resour	500,000	0.98%	2,393	0	2,393	0	2,393
125 624 Aging & Long Term Svcs	3,861,000	7.58%	18,482	0	18,482	0	18,482
135 667 Dept of Environment	1,850,000	3.63%	8,856	0	8,856	0	8,856
140 705 Dept of Military Affairs	1,600,000	3.14%	7,659	0	7,659	0	7,659
Subtotal	50,943,000	100.00%	243,857	0	243,857	0	243,857
Direct Bills					0		0
Total					\$243,857		\$243,857

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

GOB 2013 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 505 Dept of Cultural Affairs	3,700,000	2.66%	\$(166)	\$0	\$(166)	\$0	\$(166)
123 609 Indian Affairs	3,100,000	2.23%	(139)	0	(139)	0	(139)
148 924 Public Education Department	3,000,000	2.15%	(135)	0	(135)	0	(135)
153 950 Higher Education Other	24,800,000	17.80%	(1,114)	0	(1,114)	0	(1,114)
154 952 University of New Mexico	24,500,000	17.59%	(1,101)	0	(1,101)	0	(1,101)
155 954 New Mexico State University	24,000,000	17.23%	(1,078)	0	(1,078)	0	(1,078)
156 956 New Mexico Highlands University	6,000,000	4.31%	(270)	0	(270)	0	(270)
157 958 Western New Mexico University	4,000,000	2.87%	(180)	0	(180)	0	(180)
158 960 Eastern New Mexico University	11,000,000	7.90%	(494)	0	(494)	0	(494)
159 962 New Mexico Inst of Mining & Techn	18,000,000	12.92%	(809)	0	(809)	0	(809)
160 964 Northern New Mexico College	2,000,000	1.44%	(90)	0	(90)	0	(90)
168 978 New Mexico Military Institute	5,000,000	3.59%	(225)	0	(225)	0	(225)
172 999 Other	10,200,500	7.32%	(458)	0	(458)	0	(458)
Subtotal	139,300,500	100.00%	(6,260)	0	(6,260)	0	(6,260)
Direct Bills					0		0
Total					\$(6,260)		\$(6,260)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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%	\$(5,288)	\$0	\$(5,288)	\$0	\$(5,288)
8 350-608 GSD Facilities Management	42,000,000	24.19%	(10,010)	0	(10,010)	0	(10,010)
27 218 Administrative Office of the Courts	1,000,000	0.58%	(238)	0	(238)	0	(238)
28 219 Supreme Crt Building Commission	300,000	0.17%	(71)	0	(71)	0	(71)
30 232 Judicial District Court 2nd	326,100	0.19%	(78)	0	(78)	0	(78)
42 244 Bernalillo County Metropolitan Crt	369,000	0.21%	(88)	0	(88)	0	(88)
60 333 Taxation and Revenue	1,500,000	0.86%	(357)	0	(357)	0	(357)
84 370 Secretary of State	7,000,000	4.03%	(1,668)	0	(1,668)	0	(1,668)
92 417 Border Authority	350,000	0.20%	(83)	0	(83)	0	(83)
94 419 Economic Development	500,000	0.29%	(119)	0	(119)	0	(119)
100 460 NM State Fair	119,000	0.07%	(28)	0	(28)	0	(28)
105 490 Cumbres & Toltec Railroad Comm	850,000	0.49%	(203)	0	(203)	0	(203)
107 495 Spaceport Authority	3,000,000	1.73%	(715)	0	(715)	0	(715)
108 505 Dept of Cultural Affairs	6,117,336	3.52%	(1,458)	0	(1,458)	0	(1,458)
110 516 Dept of Game & Fish	1,500,000	0.86%	(357)	0	(357)	0	(357)
115 550 Office of State Engineer/ISC	5,325,000	3.07%	(1,269)	0	(1,269)	0	(1,269)
116 551 Interstate Stream Commission	583,288	0.34%	(139)	0	(139)	0	(139)
123 609 Indian Affairs	5,480,042	3.16%	(1,306)	0	(1,306)	0	(1,306)
134 665 Dept of Health	900,000	0.52%	(214)	0	(214)	0	(214)
135 667 Dept of Environment	10,679,050	6.15%	(2,545)	0	(2,545)	0	(2,545)
140 705 Dept of Military Affairs	500,000	0.29%	(119)	0	(119)	0	(119)
147 805 Dept of Transportation	7,057,400	4.07%	(1,682)	0	(1,682)	0	(1,682)
148 924 Public Education Department	11,662,825	6.72%	(2,780)	0	(2,780)	0	(2,780)
153 950 Higher Education Other	7,605,728	4.38%	(1,813)	0	(1,813)	0	(1,813)
154 952 University of New Mexico	9,990,234	5.75%	(2,381)	0	(2,381)	0	(2,381)
155 954 New Mexico State University	5,397,790	3.11%	(1,286)	0	(1,286)	0	(1,286)
156 956 New Mexico Highlands University	2,465,000	1.42%	(587)	0	(587)	0	(587)
157 958 Western New Mexico University	2,869,500	1.65%	(684)	0	(684)	0	(684)
158 960 Eastern New Mexico University	4,728,000	2.72%	(1,127)	0	(1,127)	0	(1,127)
159 962 New Mexico Inst of Mining & Techn	6,335,000	3.65%	(1,510)	0	(1,510)	0	(1,510)
160 964 Northern New Mexico College	900,000	0.52%	(214)	0	(214)	0	(214)
172 999 Other	3,997,292	2.30%	(953)	0	(953)	0	(953)
Subtotal	173,595,990	100.00%	(41,373)	0	(41,373)	0	(41,373)
Direct Bills					0		0
Total					\$(41,373)		\$(41,373)

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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
116 551 Interstate Stream Commission	15,412	0.31%	0	0	0	0	0
135 667 Dept of Environment	4,400,000	88.61%	0	0	0	0	0
155 954 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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%	\$45,700	\$0	\$45,700	\$0	\$45,700
8 350-608 GSD Facilities Management	2,000,000	1.20%	3,432	0	3,432	0	3,432
29 231 Judicial District Court 1st	50,000	0.03%	86	0	86	0	86
30 232 Judicial District Court 2nd	90,000	0.05%	154	0	154	0	154
52 260 Judicial District Attorney 10th	39,000	0.02%	67	0	67	0	67
81 361 DoIT	5,000,000	3.01%	8,580	0	8,580	0	8,580
84 370 Secretary of State	6,000,000	3.61%	10,296	0	10,296	0	10,296
100 460 NM State Fair	1,083,000	0.65%	1,858	0	1,858	0	1,858
105 490 Cumbres & Toltec Railroad Comm	185,000	0.11%	317	0	317	0	317
107 495 Spaceport Authority	6,514,000	3.92%	11,178	0	11,178	0	11,178
108 505 Dept of Cultural Affairs	809,000	0.49%	1,388	0	1,388	0	1,388
111 521 Energy, Minerals & Natural Resour	1,935,500	1.17%	3,321	0	3,321	0	3,321
115 550 Office of State Engineer/ISC	11,280,000	6.79%	19,357	0	19,357	0	19,357
116 551 Interstate Stream Commission	12,376,667	7.45%	21,239	0	21,239	0	21,239
123 609 Indian Affairs	4,388,411	2.64%	7,531	0	7,531	0	7,531
135 667 Dept of Environment	46,590,567	28.06%	79,950	0	79,950	0	79,950
138 670 Veterans Services	600,000	0.36%	1,030	0	1,030	0	1,030
140 705 Dept of Military Affairs	500,000	0.30%	858	0	858	0	858
147 805 Dept of Transportation	13,423,387	8.08%	23,035	0	23,035	0	23,035
148 924 Public Education Department	14,833,277	8.93%	25,454	0	25,454	0	25,454
153 950 Higher Education Other	895,000	0.54%	1,536	0	1,536	0	1,536
154 952 University of New Mexico	3,577,660	2.15%	6,139	0	6,139	0	6,139
155 954 New Mexico State University	1,827,000	1.10%	3,135	0	3,135	0	3,135
156 956 New Mexico Highlands University	265,000	0.16%	455	0	455	0	455
157 958 Western New Mexico University	100,000	0.06%	172	0	172	0	172
158 960 Eastern New Mexico University	902,000	0.54%	1,548	0	1,548	0	1,548
159 962 New Mexico Inst of Mining & Techn	190,000	0.11%	326	0	326	0	326
168 978 New Mexico Military Institute	153,200	0.09%	263	0	263	0	263
172 999 Other	3,815,229	2.30%	6,547	0	6,547	0	6,547
Subtotal	166,054,198	100.00%	284,951	0	284,951	0	284,951
Direct Bills					0		0
Total					\$284,951		\$284,951
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

GOB 2015 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 505 Dept of Cultural Affairs	3,800,000	2.28%	\$100,127	\$0	\$100,127	\$0	\$100,127
123 609 Indian Affairs	5,000,000	2.99%	131,747	0	131,747	0	131,747
148 924 Public Education Department	3,500,000	2.10%	92,223	0	92,223	0	92,223
153 950 Higher Education Other	27,030,000	16.19%	712,222	0	712,222	0	712,222
154 952 University of New Mexico	39,000,000	23.35%	1,027,624	0	1,027,624	0	1,027,624
155 954 New Mexico State University	25,100,000	15.03%	661,368	0	661,368	0	661,368
156 956 New Mexico Highlands University	5,000,000	2.99%	131,747	0	131,747	0	131,747
157 958 Western New Mexico University	6,000,000	3.59%	158,096	0	158,096	0	158,096
158 960 Eastern New Mexico University	14,325,000	8.58%	377,454	0	377,454	0	377,454
159 962 New Mexico Inst of Mining & Techn	15,000,000	8.98%	395,240	0	395,240	0	395,240
160 964 Northern New Mexico College	2,000,000	1.20%	52,699	0	52,699	0	52,699
168 978 New Mexico Military Institute	4,800,000	2.87%	126,477	0	126,477	0	126,477
170 980 NM Sch for the Deaf	16,433,440	9.84%	433,010	0	433,010	0	433,010
Subtotal	166,988,440	100.00%	4,400,033	0	4,400,033	0	4,400,033
Direct Bills					0		0
Total					\$4,400,033		\$4,400,033

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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%	\$714,535	\$0	\$714,535	\$0	\$714,535
8 350-608 GSD Facilities Management	15,168,238	10.56%	521,417	0	521,417	0	521,417
28 219 Supreme Crt Building Commission	300,000	0.21%	10,313	0	10,313	0	10,313
30 232 Judicial District Court 2nd	294,200	0.20%	10,113	0	10,113	0	10,113
43 251 Judicial District Attorney 1st	60,000	0.04%	2,063	0	2,063	0	2,063
81 361 DoIT	3,200,000	2.23%	110,002	0	110,002	0	110,002
92 417 Border Authority	187,500	0.13%	6,445	0	6,445	0	6,445
100 460 NM State Fair	2,445,000	1.70%	84,048	0	84,048	0	84,048
105 490 Cumbres & Toltec Railroad Comm	645,000	0.45%	22,172	0	22,172	0	22,172
107 495 Spaceport Authority	5,540,290	3.86%	190,451	0	190,451	0	190,451
111 521 Energy, Minerals & Natural Resour	1,952,500	1.36%	67,118	0	67,118	0	67,118
115 550 Office of State Engineer/ISC	1,834,050	1.28%	63,047	0	63,047	0	63,047
123 609 Indian Affairs	5,356,500	3.73%	184,133	0	184,133	0	184,133
135 667 Dept of Environment	9,788,100	6.81%	336,472	0	336,472	0	336,472
140 705 Dept of Military Affairs	700,000	0.49%	24,063	0	24,063	0	24,063
145 790 Dept of Public Safety	144,000	0.10%	4,950	0	4,950	0	4,950
146 795 Homeland Security & Emergency M	250,000	0.17%	8,594	0	8,594	0	8,594
147 805 Dept of Transportation	40,080,000	27.89%	1,377,774	0	1,377,774	0	1,377,774
148 924 Public Education Department	12,313,560	8.57%	423,286	0	423,286	0	423,286
153 950 Higher Education Other	7,545,000	5.25%	259,364	0	259,364	0	259,364
154 952 University of New Mexico	5,776,500	4.02%	198,571	0	198,571	0	198,571
155 954 New Mexico State University	2,020,624	1.41%	69,460	0	69,460	0	69,460
156 956 New Mexico Highlands University	1,190,000	0.83%	40,907	0	40,907	0	40,907
157 958 Western New Mexico University	900,000	0.63%	30,938	0	30,938	0	30,938
158 960 Eastern New Mexico University	2,404,190	1.67%	82,645	0	82,645	0	82,645
159 962 New Mexico Inst of Mining & Techn	2,190,000	1.52%	75,283	0	75,283	0	75,283
160 964 Northern New Mexico College	500,000	0.35%	17,188	0	17,188	0	17,188
170 980 NM Sch for the Deaf	130,000	0.09%	4,469	0	4,469	0	4,469
Subtotal	143,701,370	100.00%	4,939,820	0	4,939,820	0	4,939,820
Direct Bills					0		0
Total					\$4,939,820		\$4,939,820
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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%	\$1,388,234	\$0	\$1,388,234	\$0	\$1,388,234
8 350-608 GSD Facilities Management	39,900,000	10.32%	1,089,942	0	1,089,942	0	1,089,942
27 218 Administrative Office of the Courts	2,032,000	0.53%	55,508	0	55,508	0	55,508
28 219 Supreme Crt Building Commission	1,000,000	0.26%	27,317	0	27,317	0	27,317
29 231 Judicial District Court 1st	50,000	0.01%	1,366	0	1,366	0	1,366
30 232 Judicial District Court 2nd	416,100	0.11%	11,367	0	11,367	0	11,367
42 244 Bernalillo County Metropolitan Crt	369,000	0.10%	10,080	0	10,080	0	10,080
52 260 Judicial District Attorney 10th	39,000	0.01%	1,065	0	1,065	0	1,065
60 333 Taxation and Revenue	1,500,000	0.39%	40,975	0	40,975	0	40,975
81 361 DoIT	5,000,000	1.29%	136,584	0	136,584	0	136,584
84 370 Secretary of State	13,500,000	3.49%	368,777	0	368,777	0	368,777
92 417 Border Authority	350,000	0.09%	9,561	0	9,561	0	9,561
94 419 Economic Development	1,500,000	0.39%	40,975	0	40,975	0	40,975
100 460 NM State Fair	1,202,000	0.31%	32,835	0	32,835	0	32,835
105 490 Cumbres & Toltec Railroad Comm	2,535,000	0.66%	69,248	0	69,248	0	69,248
107 495 Spaceport Authority	9,514,000	2.46%	259,892	0	259,892	0	259,892
108 505 Dept of Cultural Affairs	7,926,336	2.05%	216,522	0	216,522	0	216,522
111 521 Energy, Minerals & Natural Resour	3,935,500	1.02%	107,505	0	107,505	0	107,505
115 550 Office of State Engineer/ISC	16,605,000	4.29%	453,596	0	453,596	0	453,596
116 551 Interstate Stream Commission	12,959,955	3.35%	354,025	0	354,025	0	354,025
123 609 Indian Affairs	9,868,453	2.55%	269,575	0	269,575	0	269,575
134 665 Dept of Health	900,000	0.23%	24,585	0	24,585	0	24,585
135 667 Dept of Environment	59,119,617	15.29%	1,614,961	0	1,614,961	0	1,614,961
138 670 Veterans Services	600,000	0.16%	16,390	0	16,390	0	16,390
139 690 Children, Youth & Families	1,600,000	0.41%	43,707	0	43,707	0	43,707
140 705 Dept of Military Affairs	1,000,000	0.26%	27,317	0	27,317	0	27,317
143 770 Dept of Corrections	12,800,000	3.31%	349,656	0	349,656	0	349,656
147 805 Dept of Transportation	20,480,787	5.30%	559,471	0	559,471	0	559,471
148 924 Public Education Department	26,496,102	6.85%	723,790	0	723,790	0	723,790
153 950 Higher Education Other	8,500,728	2.20%	232,213	0	232,213	0	232,213
154 952 University of New Mexico	13,567,894	3.51%	370,632	0	370,632	0	370,632
155 954 New Mexico State University	7,224,790	1.87%	197,358	0	197,358	0	197,358
156 956 New Mexico Highlands University	2,730,000	0.71%	74,575	0	74,575	0	74,575
157 958 Western New Mexico University	2,969,500	0.77%	81,117	0	81,117	0	81,117
158 960 Eastern New Mexico University	5,630,000	1.46%	153,794	0	153,794	0	153,794
159 962 New Mexico Inst of Mining & Techn	6,525,000	1.69%	178,242	0	178,242	0	178,242
160 964 Northern New Mexico College	900,000	0.23%	24,585	0	24,585	0	24,585
168 978 New Mexico Military Institute	153,200	0.04%	4,185	0	4,185	0	4,185
172 999 Other	34,512,521	8.92%	942,773	0	942,773	0	942,773

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	10,564,304	0	10,564,304	0	10,564,304
Direct Bills					0		0
Total					\$10,564,304		\$10,564,304
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$108,329	\$0	\$108,329	\$0	\$108,329
94 419 Economic Development	210,000	0.49%	1,382	0	1,382	0	1,382
108 505 Dept of Cultural Affairs	462,000	1.08%	3,041	0	3,041	0	3,041
115 550 Office of State Engineer/ISC	1,933,703	4.52%	12,726	0	12,726	0	12,726
123 609 Indian Affairs	385,000	0.90%	2,534	0	2,534	0	2,534
135 667 Dept of Environment	450,000	1.05%	2,962	0	2,962	0	2,962
138 670 Veterans Services	600,000	1.40%	3,949	0	3,949	0	3,949
147 805 Dept of Transportation	181,000	0.42%	1,191	0	1,191	0	1,191
148 924 Public Education Department	361,000	0.84%	2,376	0	2,376	0	2,376
172 999 Other	21,765,392	50.84%	143,242	0	143,242	0	143,242
Subtotal	42,808,563	100.00%	281,731	0	281,731	0	281,731
Direct Bills					0		0
Total					\$281,731		\$281,731
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$92,434	\$0	\$92,434	\$0	\$92,434
8 350-608 GSD Facilities Management	500,000	1.57%	18,833	0	18,833	0	18,833
27 218 Administrative Office of the Courts	534,561	1.67%	20,135	0	20,135	0	20,135
115 550 Office of State Engineer/ISC	500,000	1.57%	18,833	0	18,833	0	18,833
123 609 Indian Affairs	283,000	0.89%	10,660	0	10,660	0	10,660
135 667 Dept of Environment	1,125,160	3.52%	42,381	0	42,381	0	42,381
143 770 Dept of Corrections	2,400,000	7.51%	90,400	0	90,400	0	90,400
145 790 Dept of Public Safety	3,218,000	10.07%	121,212	0	121,212	0	121,212
147 805 Dept of Transportation	19,930,946	62.39%	750,734	0	750,734	0	750,734
148 924 Public Education Department	804,987	2.52%	30,321	0	30,321	0	30,321
157 958 Western New Mexico University	195,000	0.61%	7,345	0	7,345	0	7,345
Subtotal	31,945,654	100.00%	1,203,290	0	1,203,290	0	1,203,290
Direct Bills					0		0
Total					\$1,203,290		\$1,203,290
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$11,201	\$0	\$11,201	\$0	\$11,201
94 419 Economic Development	16,000,000	83.82%	194,574	0	194,574	0	194,574
108 505 Dept of Cultural Affairs	300,000	1.57%	3,648	0	3,648	0	3,648
115 550 Office of State Engineer/ISC	500,000	2.62%	6,080	0	6,080	0	6,080
147 805 Dept of Transportation	710,000	3.72%	8,634	0	8,634	0	8,634
148 924 Public Education Department	657,763	3.45%	7,999	0	7,999	0	7,999
Subtotal	19,088,863	100.00%	232,138	0	232,138	0	232,138
Direct Bills					0		0
Total					\$232,138		\$232,138
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$142,320	\$0	\$142,320	\$0	\$142,320
108 505 Dept of Cultural Affairs	3,750,000	2.15%	106,740	0	106,740	0	106,740
140 705 Dept of Military Affairs	6,000,000	3.44%	170,783	0	170,783	0	170,783
145 790 Dept of Public Safety	7,000,000	4.01%	199,247	0	199,247	0	199,247
148 924 Public Education Department	3,000,000	1.72%	85,392	0	85,392	0	85,392
153 950 Higher Education Other	35,600,000	20.42%	1,013,315	0	1,013,315	0	1,013,315
154 952 University of New Mexico	34,500,000	19.79%	982,005	0	982,005	0	982,005
155 954 New Mexico State University	27,500,000	15.77%	782,757	0	782,757	0	782,757
156 956 New Mexico Highlands University	4,500,000	2.58%	128,088	0	128,088	0	128,088
157 958 Western New Mexico University	5,000,000	2.87%	142,320	0	142,320	0	142,320
158 960 Eastern New Mexico University	12,700,000	7.28%	361,492	0	361,492	0	361,492
159 962 New Mexico Inst of Mining & Techn	5,500,000	3.15%	156,551	0	156,551	0	156,551
160 964 Northern New Mexico College	1,000,000	0.57%	28,464	0	28,464	0	28,464
168 978 New Mexico Military Institute	4,856,200	2.79%	138,226	0	138,226	0	138,226
169 979 NM Sch for the Visually Impaired	1,200,000	0.69%	34,157	0	34,157	0	34,157
170 980 NM Sch for the Deaf	2,000,000	1.15%	56,928	0	56,928	0	56,928
172 999 Other	15,243,300	8.74%	433,884	0	433,884	0	433,884
Subtotal	174,349,500	100.00%	4,962,667	0	4,962,667	0	4,962,667
Direct Bills					0		0
Total					\$4,962,667		\$4,962,667

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

GOB 2017B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 231 Judicial District Court 1st	350,000	0.25%	\$14,989	\$0	\$14,989	\$0	\$14,989
42 244 Bernalillo County Metropolitan Crt	738,000	0.53%	31,605	0	31,605	0	31,605
108 505 Dept of Cultural Affairs	3,700,000	2.64%	158,452	0	158,452	0	158,452
123 609 Indian Affairs	3,100,000	2.21%	132,757	0	132,757	0	132,757
148 924 Public Education Department	3,000,000	2.14%	128,475	0	128,475	0	128,475
153 950 Higher Education Other	24,800,000	17.67%	1,062,058	0	1,062,058	0	1,062,058
154 952 University of New Mexico	24,500,000	17.45%	1,049,211	0	1,049,211	0	1,049,211
155 954 New Mexico State University	24,000,000	17.10%	1,027,798	0	1,027,798	0	1,027,798
156 956 New Mexico Highlands University	6,000,000	4.27%	256,950	0	256,950	0	256,950
157 958 Western New Mexico University	4,000,000	2.85%	171,300	0	171,300	0	171,300
158 960 Eastern New Mexico University	11,000,000	7.84%	471,074	0	471,074	0	471,074
159 962 New Mexico Inst of Mining & Techn	18,000,000	12.82%	770,849	0	770,849	0	770,849
160 964 Northern New Mexico College	2,000,000	1.42%	85,650	0	85,650	0	85,650
168 978 New Mexico Military Institute	5,000,000	3.56%	214,125	0	214,125	0	214,125
172 999 Other	10,200,500	7.27%	436,836	0	436,836	0	436,836
Subtotal	140,388,500	100.00%	6,012,126	0	6,012,126	0	6,012,126
Direct Bills					0		0
Total					\$6,012,126		\$6,012,126
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$45,811	\$0	\$45,811	\$0	\$45,811
115 550 Office of State Engineer/ISC	245,000	0.30%	8,054	0	8,054	0	8,054
123 609 Indian Affairs	475,000	0.57%	15,615	0	15,615	0	15,615
135 667 Dept of Environment	3,351,000	4.06%	110,158	0	110,158	0	110,158
147 805 Dept of Transportation	300,000	0.36%	9,862	0	9,862	0	9,862
148 924 Public Education Department	18,835,278	22.80%	619,177	0	619,177	0	619,177
151 940 Public School Facilities Authority	57,014,151	69.01%	1,874,242	0	1,874,242	0	1,874,242
172 999 Other	1,000,000	1.21%	32,873	0	32,873	0	32,873
Subtotal	82,613,986	100.00%	2,715,792	0	2,715,792	0	2,715,792
Direct Bills					0		0
Total					\$2,715,792		\$2,715,792
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

STB 2018A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	20,252,300	14.61%	\$651,573	\$0	\$651,573	\$0	\$651,573
27 218 Administrative Office of the Courts	1,400,000	1.01%	45,042	0	45,042	0	45,042
29 231 Judicial District Court 1st	650,000	0.47%	20,912	0	20,912	0	20,912
30 232 Judicial District Court 2nd	272,300	0.20%	8,761	0	8,761	0	8,761
42 244 Bernalillo County Metropolitan Crt	990,000	0.71%	31,851	0	31,851	0	31,851
44 252 Judicial District Attorney 2nd	600,000	0.43%	19,304	0	19,304	0	19,304
47 255 Judicial District Attorney 5th	25,000	0.02%	804	0	804	0	804
56 264 Administrative Office of the DAs	125,000	0.09%	4,022	0	4,022	0	4,022
65 341-543 DFA Comm Devel Other	18,954,821	13.67%	609,829	0	609,829	0	609,829
81 361 DoIT	10,000,000	7.21%	321,728	0	321,728	0	321,728
84 370 Secretary of State	825,000	0.60%	26,543	0	26,543	0	26,543
87 385 New Mexico Finance Authority	7,847,230	5.66%	252,467	0	252,467	0	252,467
92 417 Border Authority	500,000	0.36%	16,086	0	16,086	0	16,086
100 460 NM State Fair	1,500,000	1.08%	48,259	0	48,259	0	48,259
105 490 Cumbres & Toltec Railroad Comm	750,000	0.54%	24,130	0	24,130	0	24,130
107 495 Spaceport Authority	6,000,000	4.33%	193,037	0	193,037	0	193,037
108 505 Dept of Cultural Affairs	6,811,801	4.91%	219,155	0	219,155	0	219,155
111 521 Energy, Minerals & Natural Resour	800,000	0.58%	25,738	0	25,738	0	25,738
115 550 Office of State Engineer/ISC	12,565,420	9.06%	404,265	0	404,265	0	404,265
123 609 Indian Affairs	3,242,206	2.34%	104,311	0	104,311	0	104,311
135 667 Dept of Environment	6,169,397	4.45%	198,487	0	198,487	0	198,487
140 705 Dept of Military Affairs	1,000,000	0.72%	32,173	0	32,173	0	32,173
145 790 Dept of Public Safety	11,172,000	8.06%	359,434	0	359,434	0	359,434
147 805 Dept of Transportation	14,099,012	10.17%	453,604	0	453,604	0	453,604
148 924 Public Education Department	7,581,004	5.47%	243,902	0	243,902	0	243,902
153 950 Higher Education Other	280,854	0.20%	9,036	0	9,036	0	9,036
154 952 University of New Mexico	1,728,424	1.25%	55,608	0	55,608	0	55,608
155 954 New Mexico State University	567,460	0.41%	18,257	0	18,257	0	18,257
156 956 New Mexico Highlands University	110,000	0.08%	3,539	0	3,539	0	3,539
157 958 Western New Mexico University	146,800	0.11%	4,723	0	4,723	0	4,723
158 960 Eastern New Mexico University	253,095	0.18%	8,143	0	8,143	0	8,143
159 962 New Mexico Inst of Mining & Techn	90,000	0.06%	2,896	0	2,896	0	2,896
172 999 Other	1,305,900	0.94%	42,014	0	42,014	0	42,014
Subtotal	138,615,024	100.00%	4,459,631	0	4,459,631	0	4,459,631
Direct Bills					0		0
Total					\$4,459,631		\$4,459,631
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

GOB 2019 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 505 Dept of Cultural Affairs	4,750,000	3.02%	\$11,133	\$0	\$11,133	\$0	\$11,133
123 609 Indian Affairs	900,000	0.57%	2,109	0	2,109	0	2,109
148 924 Public Education Department	10,000,000	6.35%	23,438	0	23,438	0	23,438
153 950 Higher Education Other	34,220,000	21.73%	80,205	0	80,205	0	80,205
154 952 University of New Mexico	27,100,000	17.21%	63,517	0	63,517	0	63,517
155 954 New Mexico State University	31,200,000	19.81%	73,127	0	73,127	0	73,127
156 956 New Mexico Highlands University	4,000,000	2.54%	9,375	0	9,375	0	9,375
157 958 Western New Mexico University	6,000,000	3.81%	14,063	0	14,063	0	14,063
158 960 Eastern New Mexico University	11,500,000	7.30%	26,954	0	26,954	0	26,954
159 962 New Mexico Inst of Mining & Techn	7,100,000	4.51%	16,641	0	16,641	0	16,641
168 978 New Mexico Military Institute	8,250,000	5.24%	19,336	0	19,336	0	19,336
170 980 NM Sch for the Deaf	1,800,000	1.14%	4,219	0	4,219	0	4,219
172 999 Other	10,664,878	6.77%	24,996	0	24,996	0	24,996
Subtotal	157,484,878	100.00%	369,113	0	369,113	0	369,113
Direct Bills					0		0
Total					\$369,113		\$369,113
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	(810)	0	0	0
14 950 Higher Education Department	0	0	0	0	(788)	0	(4,106)	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
31 233 Judicial District Court 3rd	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
37 239 Judicial District Court 9th	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
44 252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	0	0	0
47 255 Judicial District Attorney 5th	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
55 263 Judicial District Attorney 13th	0	0	0	0	0	0	0	0	0	0
56 264 Administrative Office of the DAs	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
87 385 New Mexico Finance Authority	0	0	0	0	0	0	0	0	0	0
92 417 Border Authority	0	0	0	0	0	0	0	0	0	0
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
94 419 Economic Development	0	0	0	0	0	0	0	0	0	0
96 430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
100 460 NM State Fair	0	0	0	0	0	0	0	0	0	0
105 490 Cumbres & Toltec Railroad Comm	0	0	0	0	0	0	0	0	0	0
106 491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
107 495 Spaceport Authority	0	0	0	0	0	0	0	0	0	0
108 505 Dept of Cultural Affairs	0	0	0	0	(92)	0	(405)	0	0	0
110 516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
111 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
115 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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
116 551 Interstate Stream Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123 609 Indian Affairs	0	0	0	0	0	0	(243)	0	0	0
125 624 Aging & Long Term Svcs	0	0	0	0	(482)	0	(1,191)	0	0	0
134 665 Dept of Health	0	0	0	0	0	0	(351)	0	0	0
135 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
138 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 705 Dept of Military Affairs	0	0	0	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
147 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
148 924 Public Education Department	0	0	0	0	(92)	0	(243)	0	(265)	(8)
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
153 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	0	0	0	0	(564)	0	(3,459)	0	0	0
155 954 New Mexico State University	0	0	0	0	(699)	0	(2,689)	0	0	0
156 956 New Mexico Highlands University	0	0	0	0	(336)	0	(875)	0	0	0
157 958 Western New Mexico University	0	0	0	0	(214)	0	(648)	0	0	0
158 960 Eastern New Mexico University	0	0	0	0	(352)	0	(1,296)	0	0	0
159 962 New Mexico Inst of Mining & Techn	0	0	0	0	(229)	0	(648)	0	0	0
160 964 Northern New Mexico College	0	0	0	0	(101)	0	(486)	0	0	0
161 966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
162 968 Central New Mexico Comm Colleg	0	0	0	0	0	0	0	0	0	0
163 970 Luna Community College	0	0	0	0	0	0	0	0	0	0
166 976 San Juan College	0	0	0	0	0	0	0	0	0	0
168 978 New Mexico Military Institute	0	0	0	0	(104)	0	(405)	0	0	0
169 979 NM Sch for the Visually Impaired	0	0	0	0	(92)	0	0	0	0	0
170 980 NM Sch for the Deaf	0	0	0	0	(214)	0	(243)	0	0	0
172 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$(4,356)	\$0	\$(18,097)	\$0	\$(265)	\$(8)

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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	\$(994)	\$(47)	\$0	\$(237)	\$(94)	\$(859)	\$0	\$21,250	\$41,610	\$0
8 350-608 GSD Facilities Management	0	(24)	0	(3)	(172)	(1,559)	0	69,724	22,528	0
14 950 Higher Education Department	0	0	0	(11)	(15)	(92)	0	0	0	0
15 111 Legislative Council Service	0	0	0	0	0	(3)	0	0	0	0
25 215 Court of Appeals	0	0	0	0	(71)	(212)	0	919	0	0
27 218 Administrative Office of the Courts	0	0	0	0	0	0	0	2,297	0	0
28 219 Supreme Crt Building Commission	0	0	0	(0)	0	0	0	1,608	0	0
29 231 Judicial District Court 1st	0	(0)	0	0	0	0	0	0	0	0
30 232 Judicial District Court 2nd	(3)	0	0	0	0	0	0	0	0	0
31 233 Judicial District Court 3rd	0	(0)	0	0	0	0	0	0	0	0
33 235 Judicial District Court 5th	0	0	0	(1)	0	0	0	0	0	0
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	505	0	0
35 237 Judicial District Court 7th	0	0	0	(0)	0	0	0	69	0	0
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	402	0	0
37 239 Judicial District Court 9th	0	(0)	0	0	0	0	0	0	0	0
39 241 Judicial District Court 11th	0	0	0	(0)	0	0	0	861	0	0
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	0	80	0
42 244 Bernalillo County Metropolitan Crt	0	0	0	0	0	0	0	372	0	0
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	0
44 252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	0	0	0
47 255 Judicial District Attorney 5th	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
55 263 Judicial District Attorney 13th	(1)	(0)	0	0	0	0	0	0	0	0
56 264 Administrative Office of the DAs	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	459	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	17,000	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
87 385 New Mexico Finance Authority	0	0	0	0	0	0	0	0	0	0
92 417 Border Authority	0	0	0	0	0	0	0	0	0	0
93 418 Tourism Department	0	(0)	0	0	0	0	0	0	0	0
94 419 Economic Development	(4)	0	0	0	0	0	0	0	0	0
96 430 Public Regulation Commission	0	0	0	0	0	(7)	0	0	0	0
100 460 NM State Fair	0	(0)	0	0	(69)	0	0	0	2,630	0
105 490 Cumbres & Toltec Railroad Comm	0	(1)	0	0	0	0	0	2,297	0	0
106 491 Military Base Planning	0	0	0	0	0	(35)	0	1,149	0	0
107 495 Spaceport Authority	0	0	0	0	0	0	0	0	191,303	0
108 505 Dept of Cultural Affairs	(20)	(8)	0	0	(31)	(221)	0	10,885	996	0
110 516 Dept of Game & Fish	0	(2)	0	0	0	0	0	574	0	0
111 521 Energy, Minerals & Natural Resour	0	(0)	0	(28)	(0)	(168)	0	10,683	3,069	0
115 550 Office of State Engineer/ISC	(101)	(10)	0	(59)	(1)	(132)	0	3,446	44,239	0

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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
116 551 Interstate Stream Commission	\$(360)	\$0	\$0	\$(3)	\$(0)	\$0	\$0	\$0	\$837	\$0
123 609 Indian Affairs	(238)	(7)	0	(48)	(17)	(394)	0	2,297	7,255	0
125 624 Aging & Long Term Svcs	(154)	(2)	0	(9)	(14)	(12)	0	11,027	3,188	0
134 665 Dept of Health	(5)	(1)	0	0	(17)	0	0	230	0	0
135 667 Dept of Environment	(517)	(10)	0	(94)	(124)	(449)	0	7,657	28,541	0
138 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
139 690 Children, Youth & Families	0	0	0	(3)	0	0	0	0	0	0
140 705 Dept of Military Affairs	(6)	(4)	0	0	0	(88)	0	0	11,956	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	(6)	0	0	0	0	0	4,595	0	0
146 795 Homeland Security & Emergency M	0	0	0	(3)	0	0	0	0	0	0
147 805 Dept of Transportation	(381)	(17)	0	(76)	(188)	(388)	0	72,128	404,563	0
148 924 Public Education Department	(367)	(28)	(165)	(111)	0	(280)	(31)	11,487	12,615	720,904
151 940 Public School Facilities Authority	0	(86)	0	0	(179)	0	0	11,027	403,619	0
153 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	(4)	(11)	0	(112)	(137)	(269)	0	12,808	1,076	0
155 954 New Mexico State University	0	(1)	0	(31)	0	(170)	0	0	4,464	0
156 956 New Mexico Highlands University	0	(0)	0	(3)	(18)	0	0	919	5,580	0
157 958 Western New Mexico University	0	0	0	0	0	0	0	919	0	0
158 960 Eastern New Mexico University	0	(1)	0	(8)	(7)	(28)	0	919	159	0
159 962 New Mexico Inst of Mining & Techn	0	0	0	(5)	(18)	(11)	0	919	0	0
160 964 Northern New Mexico College	0	0	0	0	0	0	0	402	2,431	0
161 966 Santa Fe Community College	0	(0)	0	0	0	0	0	0	0	0
162 968 Central New Mexico Comm Colleg	0	(0)	0	0	0	0	0	0	0	0
163 970 Luna Community College	0	(0)	0	0	0	0	0	0	0	0
166 976 San Juan College	0	(3)	0	0	0	0	0	0	0	0
168 978 New Mexico Military Institute	0	(0)	0	(3)	0	0	0	5,054	0	0
169 979 NM Sch for the Visually Impaired	0	0	0	0	(50)	(57)	0	0	0	0
170 980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	(14)	0	0	78,148	0	0
Total	\$(3,153)	\$(270)	\$(165)	\$(849)	\$(1,237)	\$(5,436)	\$(31)	\$365,036	\$1,192,739	\$720,904

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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	\$(4)	\$0	\$297,404	\$9,574	\$0	\$(5,288)	\$0	\$45,700	\$0	\$714,535
8 350-608 GSD Facilities Management	(2)	0	365,856	169,455	0	(10,010)	0	3,432	0	521,417
14 950 Higher Education Department	(0)	13,170	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	(1)	0	0	0	0	0	0	0	0	0
27 218 Administrative Office of the Courts	0	0	0	4,940	0	(238)	0	0	0	0
28 219 Supreme Crt Building Commission	(0)	0	0	3,351	0	(71)	0	0	0	10,313
29 231 Judicial District Court 1st	0	0	0	0	0	0	0	86	0	0
30 232 Judicial District Court 2nd	0	0	0	0	0	(78)	0	154	0	10,113
31 233 Judicial District Court 3rd	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
37 239 Judicial District Court 9th	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	(88)	0	0	0	0
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	2,063
44 252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	0	0	0
47 255 Judicial District Attorney 5th	0	0	0	0	0	0	0	0	0	0
52 260 Judicial District Attorney 10th	0	0	0	0	0	0	0	67	0	0
55 263 Judicial District Attorney 13th	0	0	0	0	0	0	0	0	0	0
56 264 Administrative Office of the DAs	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	(357)	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	58,112	0	0	0	0	8,580	0	110,002
84 370 Secretary of State	0	0	0	2,393	0	(1,668)	0	10,296	0	0
87 385 New Mexico Finance Authority	0	0	0	0	0	0	0	0	0	0
92 417 Border Authority	0	0	0	0	0	(83)	0	0	0	6,445
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
94 419 Economic Development	0	0	0	4,787	0	(119)	0	0	0	0
96 430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
100 460 NM State Fair	(1)	0	0	0	0	(28)	0	1,858	0	84,048
105 490 Cumbres & Toltec Railroad Comm	0	0	0	7,180	0	(203)	0	317	0	22,172
106 491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
107 495 Spaceport Authority	0	0	0	0	0	(715)	0	11,178	0	190,451
108 505 Dept of Cultural Affairs	(0)	19,756	13,858	4,787	(166)	(1,458)	0	1,388	100,127	0
110 516 Dept of Game & Fish	0	0	0	0	0	(357)	0	0	0	0
111 521 Energy, Minerals & Natural Resour	(0)	0	0	2,393	0	0	0	3,321	0	67,118
115 550 Office of State Engineer/ISC	(1)	0	3,696	0	0	(1,269)	0	19,357	0	63,047

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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
116 551 Interstate Stream Commission	\$(0)	\$0	\$11,512	\$0	\$0	\$(139)	\$0	\$21,239	\$0	\$0
123 609 Indian Affairs	(1)	0	24,631	0	(139)	(1,306)	0	7,531	131,747	184,133
125 624 Aging & Long Term Svcs	(0)	50,706	36,955	18,482	0	0	0	0	0	0
134 665 Dept of Health	(0)	0	0	0	0	(214)	0	0	0	0
135 667 Dept of Environment	(3)	0	123,209	8,856	0	(2,545)	0	79,950	0	336,472
138 670 Veterans Services	0	0	0	0	0	0	0	1,030	0	0
139 690 Children, Youth & Families	(0)	0	0	0	0	0	0	0	0	0
140 705 Dept of Military Affairs	0	0	0	7,659	0	(119)	0	858	0	24,063
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	4,950
146 795 Homeland Security & Emergency M	(0)	0	0	0	0	0	0	0	0	8,594
147 805 Dept of Transportation	(3)	0	79,547	0	0	(1,682)	0	23,035	0	1,377,774
148 924 Public Education Department	(2)	46,097	127,634	0	(135)	(2,780)	0	25,454	92,223	423,286
151 940 Public School Facilities Authority	(2)	0	0	0	0	0	0	0	0	0
153 950 Higher Education Other	0	0	0	0	(1,114)	(1,813)	0	1,536	712,222	259,364
154 952 University of New Mexico	(3)	0	34,627	0	(1,101)	(2,381)	0	6,139	1,027,624	198,571
155 954 New Mexico State University	(0)	0	111,642	0	(1,078)	(1,286)	0	3,135	661,368	69,460
156 956 New Mexico Highlands University	(0)	0	1,109	0	(270)	(587)	0	455	131,747	40,907
157 958 Western New Mexico University	0	0	9,054	0	(180)	(684)	0	172	158,096	30,938
158 960 Eastern New Mexico University	(0)	0	0	0	(494)	(1,127)	0	1,548	377,454	82,645
159 962 New Mexico Inst of Mining & Techn	(0)	0	0	0	(809)	(1,510)	0	326	395,240	75,283
160 964 Northern New Mexico College	0	0	0	0	(90)	(214)	0	0	52,699	17,188
161 966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
162 968 Central New Mexico Comm Colleg	0	0	0	0	0	0	0	0	0	0
163 970 Luna Community College	0	0	0	0	0	0	0	0	0	0
166 976 San Juan College	0	0	0	0	0	0	0	0	0	0
168 978 New Mexico Military Institute	(0)	0	0	0	(225)	0	0	263	126,477	0
169 979 NM Sch for the Visually Impaired	(0)	0	0	0	0	0	0	0	0	0
170 980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	433,010	4,469
172 999 Other	(0)	0	0	0	(458)	(953)	0	6,547	0	0
Total	\$(24)	\$129,729	\$1,298,845	\$243,857	\$(6,260)	\$(41,373)	\$0	\$284,951	\$4,400,033	\$4,939,820

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Dept:3 Interest Expense

Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	STB 2018A	GOB 2019	Total
6 341-543 DFA - Comm Dev & Local Gov	\$1,388,234	\$108,329	\$92,434	\$11,201	\$0	\$0	\$0	\$0	\$0	\$2,722,749
8 350-608 GSD Facilities Management	1,089,942	0	18,833	0	0	0	0	651,573	0	2,900,181
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	8,157
15 111 Legislative Council Service	0	0	0	0	0	0	0	0	0	(3)
25 215 Court of Appeals	0	0	0	0	0	0	0	0	0	635
27 218 Administrative Office of the Courts	55,508	0	20,135	0	0	0	0	45,042	0	127,684
28 219 Supreme Crt Building Commission	27,317	0	0	0	0	0	0	0	0	42,517
29 231 Judicial District Court 1st	1,366	0	0	0	0	14,989	0	20,912	0	37,353
30 232 Judicial District Court 2nd	11,367	0	0	0	0	0	0	8,761	0	30,315
31 233 Judicial District Court 3rd	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	(1)
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	0	0	505
35 237 Judicial District Court 7th	0	0	0	0	0	0	0	0	0	69
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	402
37 239 Judicial District Court 9th	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	861
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	0	0	80
42 244 Bernalillo County Metropolitan Crt	10,080	0	0	0	0	31,605	0	31,851	0	73,820
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	2,063
44 252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	19,304	0	19,304
47 255 Judicial District Attorney 5th	0	0	0	0	0	0	0	804	0	804
52 260 Judicial District Attorney 10th	1,065	0	0	0	0	0	0	0	0	1,132
55 263 Judicial District Attorney 13th	0	0	0	0	0	0	0	0	0	(1)
56 264 Administrative Office of the DAs	0	0	0	0	0	0	0	4,022	0	4,022
60 333 Taxation and Revenue	40,975	0	0	0	0	0	0	0	0	41,077
65 341-543 DFA Comm Devel Other	0	0	0	0	0	0	45,811	609,829	0	655,640
81 361 DoIT	136,584	0	0	0	142,320	0	0	321,728	0	794,326
84 370 Secretary of State	368,777	0	0	0	0	0	0	26,543	0	406,341
87 385 New Mexico Finance Authority	0	0	0	0	0	0	0	252,467	0	252,467
92 417 Border Authority	9,561	0	0	0	0	0	0	16,086	0	32,009
93 418 Tourism Department	0	0	0	0	0	0	0	0	0	(0)
94 419 Economic Development	40,975	1,382	0	194,574	0	0	0	0	0	241,596
96 430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	(7)
100 460 NM State Fair	32,835	0	0	0	0	0	0	48,259	0	169,532
105 490 Cumbres & Toltec Railroad Comm	69,248	0	0	0	0	0	0	24,130	0	125,142
106 491 Military Base Planning	0	0	0	0	0	0	0	0	0	1,113
107 495 Spaceport Authority	259,892	0	0	0	0	0	0	193,037	0	845,146
108 505 Dept of Cultural Affairs	216,522	3,041	0	3,648	106,740	158,452	0	219,155	11,133	868,087
110 516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	214
111 521 Energy, Minerals & Natural Resour	107,505	0	0	0	0	0	0	25,738	0	219,632
115 550 Office of State Engineer/ISC	453,596	12,726	18,833	6,080	0	0	8,054	404,265	0	1,035,765

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Dept:3 Interest Expense

Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	STB 2018A	GOB 2019	Total
116 551 Interstate Stream Commission	\$354,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$387,109
123 609 Indian Affairs	269,575	2,534	10,660	0	0	132,757	15,615	104,311	2,109	892,760
125 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	118,495
134 665 Dept of Health	24,585	0	0	0	0	0	0	0	0	24,227
135 667 Dept of Environment	1,614,961	2,962	42,381	0	0	0	110,158	198,487	0	2,549,890
138 670 Veterans Services	16,390	3,949	0	0	0	0	0	0	0	21,368
139 690 Children, Youth & Families	43,707	0	0	0	0	0	0	0	0	43,704
140 705 Dept of Military Affairs	27,317	0	0	0	170,783	0	0	32,173	0	274,592
143 770 Dept of Corrections	349,656	0	90,400	0	0	0	0	0	0	440,056
145 790 Dept of Public Safety	0	0	121,212	0	199,247	0	0	359,434	0	689,432
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	8,591
147 805 Dept of Transportation	559,471	1,191	750,734	8,634	0	0	9,862	453,604	0	3,737,809
148 924 Public Education Department	723,790	2,376	30,321	7,999	85,392	128,475	619,177	243,902	23,438	3,320,064
151 940 Public School Facilities Authority	0	0	0	0	0	0	1,874,242	0	0	2,288,621
153 950 Higher Education Other	232,213	0	0	0	1,013,315	1,062,058	0	9,036	80,205	3,367,022
154 952 University of New Mexico	370,632	0	0	0	982,005	1,049,211	0	55,608	63,517	3,793,776
155 954 New Mexico State University	197,358	0	0	0	782,757	1,027,798	0	18,257	73,127	2,943,411
156 956 New Mexico Highlands University	74,575	0	0	0	128,088	256,950	0	3,539	9,375	651,153
157 958 Western New Mexico University	81,117	0	7,345	0	142,320	171,300	0	4,723	14,063	618,321
158 960 Eastern New Mexico University	153,794	0	0	0	361,492	471,074	0	8,143	26,954	1,480,867
159 962 New Mexico Inst of Mining & Techn	178,242	0	0	0	156,551	770,849	0	2,896	16,641	1,593,717
160 964 Northern New Mexico College	24,585	0	0	0	28,464	85,650	0	0	0	210,528
161 966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	(0)
162 968 Central New Mexico Comm Colleg	0	0	0	0	0	0	0	0	0	(0)
163 970 Luna Community College	0	0	0	0	0	0	0	0	0	(0)
166 976 San Juan College	0	0	0	0	0	0	0	0	0	(3)
168 978 New Mexico Military Institute	4,185	0	0	0	138,226	214,125	0	0	19,336	506,929
169 979 NM Sch for the Visually Impaired	0	0	0	0	34,157	0	0	0	0	33,958
170 980 NM Sch for the Deaf	0	0	0	0	56,928	0	0	0	4,219	498,169
172 999 Other	942,773	143,242	0	0	433,884	436,836	32,873	42,014	24,996	2,139,889
Total	\$10,564,304	\$281,731	\$1,203,290	\$232,138	\$4,962,667	\$6,012,126	\$2,715,792	\$4,459,631	\$369,113	\$44,295,182

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	2,165,767	0	704,731	811,711	345,351	303,974
<i>Salary % Split</i>			<i>.00%</i>	<i>32.54%</i>	<i>37.48%</i>	<i>15.95%</i>	<i>14.04%</i>
Benefits	P	879,636	0	284,190	342,720	138,486	114,240
Subtotal - Personnel Costs		3,045,403	0	988,921	1,154,431	483,837	418,214
Services & Supplies Cost							
Professional Fees	P	40,890	0	2,050	24,826	5,739	8,275
Travel	P	7,833	0	2,723	3,584	332	1,194
Brd/Comm Expense	P	0	0	0	0	0	0
Transportation Expense	P	204	0	204	0	0	0
Furn/Fixtures	P	0	0	0	0	0	0
Supplies	P	8,217	0	2,397	1,847	3,357	616
Maintenance	P	10,351	0	2,953	3,949	2,133	1,316
Telecomm	P	612	0	0	459	0	153
DOIT Svcs	P	48,069	0	14,801	18,515	8,582	6,171
Rental Expense	P	7,692	0	2,734	3,718	0	1,240
Other Operating	P	35,914	0	24,534	7,270	1,688	2,422
Deduct Direct Expense	P	(505,668)	0	0	0	(505,668)	0
Subtotal - Services & Supplies		(345,886)	0	52,396	64,168	(483,837)	21,387
Department Cost Total		2,699,517	0	1,041,317	1,218,599	0	439,601
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		2,699,517	0	1,041,317	1,218,599	0	439,601
General Admin Distribution			0	0	0	0	0
Grand Total		\$2,699,517		\$1,041,317	\$1,218,599	\$0	\$439,601

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	\$99,097	\$0	\$32,246	\$37,141	\$15,802	\$13,909
Subtotal - Building Depreciation	99,097	0	32,246	37,141	15,802	13,909
4 DFA Secretary	0	239,635	77,976	89,813	38,212	33,634
4 Policy & Budget	0	199	65	74	32	28
Subtotal - 341-541 DFA - Policy & Bud	0	239,833	78,041	89,887	38,244	33,662
5 Program Support	0	164,311	53,466	61,582	26,201	23,062
Subtotal - 341-542 DFA - Program Sup	0	164,311	53,466	61,582	26,201	23,062
7 Accounting	0	1,167	380	437	186	164
7 Payroll	0	1,782	580	668	284	250
7 IT Support	0	368,249	119,827	138,017	58,721	51,685
Subtotal - 341-544 DFA - Financial Cor	0	371,197	120,786	139,122	59,191	52,099
8 Facilities Maintenance	0	7,686	2,501	2,881	1,226	1,079
Subtotal - 350-608 GSD Facilities Man	0	7,686	2,501	2,881	1,226	1,079
9 Purchasing	0	107	35	40	17	15
9 Contract Review	0	948	309	355	151	133
Subtotal - 350-604 GSD Purchasing	0	1,056	344	396	168	148
10 Human Resources	0	2,935	955	1,100	468	412
10 Adjudication	0	562	183	211	90	79
Subtotal - 378 Personnel Board	0	3,497	1,138	1,311	558	491
13 Banking/Cash Mgmt	0	629	205	236	100	88
Subtotal - 394 State Treasurer	0	629	205	236	100	88
Total Incoming	99,097	788,210	288,726	332,555	141,489	124,537
C. Total Allocated		\$3,586,824	\$1,330,043	\$1,551,154	\$141,489	\$564,138
			37.08%	43.25%	3.94%	15.73%

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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	25	22.32%	\$239,635	\$0	\$239,635	\$0	\$239,635
5 341-542 DFA - Program Support	7	6.25%	67,098	0	67,098	20,636	87,734
6 341-543 DFA - Comm Dev & Local Gov	31	27.68%	297,147	0	297,147	91,389	388,536
7 341-544 DFA - Financial Control	49	43.75%	469,684	0	469,684	144,454	614,138
Subtotal	112	100.00%	1,073,563	0	1,073,563	256,480	1,330,043
Direct Bills					0		0
Total					\$1,073,563		\$1,330,043

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	3,474.10	0.02%	\$199	\$0	\$199	\$0	\$199
5 341-542 DFA - Program Support	969.70	0.00%	55	0	55	13	69
6 341-543 DFA - Comm Dev & Local Gov	1,941.30	0.01%	111	0	111	26	137
7 341-544 DFA - Financial Control	7,115.00	0.03%	407	0	407	96	503
8 350-608 GSD Facilities Management	13,970.90	0.06%	799	0	799	188	987
9 350-604 GSD Purchasing	2,707.10	0.01%	155	0	155	36	191
10 378 Personnel Board	4,252.40	0.02%	243	0	243	57	300
11 369 Commission on Public Records	2,961.90	0.01%	169	0	169	40	209
12 305 Attorney General CS	31,725.10	0.14%	1,815	0	1,815	427	2,242
13 394 State Treasurer	3,963.20	0.02%	227	0	227	53	280
14 950 Higher Education Department	121,096.29	0.55%	6,927	0	6,927	1,630	8,557
15 111 Legislative Council Service	6,280.40	0.03%	359	0	359	85	444
16 112 Legislative Finance Committee	4,489.50	0.02%	257	0	257	60	317
17 114 Senate Chief Clerk	1,214.00	0.01%	69	0	69	16	86
18 115 House Chief Clerk	1,162.10	0.01%	66	0	66	16	82
19 117 Legislative Education Study Comr	1,406.80	0.01%	80	0	80	19	99
20 119 Legislative Building	4,368.10	0.02%	250	0	250	59	309
23 208 NM Compilation Commission	1,568.00	0.01%	90	0	90	21	111
24 210 Judicial Standards Commission	897.70	0.00%	51	0	51	12	63
25 215 Court of Appeals	6,667.20	0.03%	381	0	381	90	471
26 216 Supreme Court	6,380.90	0.03%	365	0	365	86	451
27 218 Administrative Office of the Courts	57,070.43	0.26%	3,265	0	3,265	768	4,033
29 231 Judicial District Court 1st	11,522.50	0.05%	659	0	659	155	814
30 232 Judicial District Court 2nd	31,342.60	0.14%	1,793	0	1,793	422	2,215
31 233 Judicial District Court 3rd	11,426.75	0.05%	654	0	654	154	807
32 234 Judicial District Court 4th	4,364.10	0.02%	250	0	250	59	308
33 235 Judicial District Court 5th	11,197.38	0.05%	641	0	641	151	791
34 236 Judicial District Court 6th	5,611.70	0.03%	321	0	321	76	397
35 237 Judicial District Court 7th	4,479.20	0.02%	256	0	256	60	317
36 238 Judicial District Court 8th	4,897.82	0.02%	280	0	280	66	346
37 239 Judicial District Court 9th	5,810.50	0.03%	332	0	332	78	411
38 240 Judicial District Court 10th	1,782.60	0.01%	102	0	102	24	126
39 241 Judicial District Court 11th	11,641.41	0.05%	666	0	666	157	823
40 242 Judicial District Court 12th	5,594.84	0.03%	320	0	320	75	395
41 243 Judicial District Court 13th	12,268.32	0.06%	702	0	702	165	867
42 244 Bernalillo County Metropolitan Crt	29,631.17	0.13%	1,695	0	1,695	399	2,094
43 251 Judicial District Attorney 1st	6,476.80	0.03%	370	0	370	87	458
44 252 Judicial District Attorney 2nd	27,720.30	0.13%	1,586	0	1,586	373	1,959
45 253 Judicial District Attorney 3rd	6,378.20	0.03%	365	0	365	86	451
46 254 Judicial District Attorney 4th	3,617.40	0.02%	207	0	207	49	256
47 255 Judicial District Attorney 5th	6,292.16	0.03%	360	0	360	85	445
48 256 Judicial District Attorney 6th	3,664.07	0.02%	210	0	210	49	259

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 257 Judicial District Attorney 7th	2,875.37	0.01%	\$164	\$0	\$164	\$39	\$203
50 258 Judicial District Attorney 8th	3,176.30	0.01%	182	0	182	43	224
51 259 Judicial District Attorney 9th	3,622.23	0.02%	207	0	207	49	256
52 260 Judicial District Attorney 10th	1,576.00	0.01%	90	0	90	21	111
53 261 Judicial District Attorney 11th	5,125.75	0.02%	293	0	293	69	362
54 262 Judicial District Attorney 12th	4,363.37	0.02%	250	0	250	59	308
55 263 Judicial District Attorney 13th	6,646.30	0.03%	380	0	380	89	470
56 264 Administrative Office of the DAs	2,814.82	0.01%	161	0	161	38	199
57 265 Judicial District Attorney 11th Div I	3,084.10	0.01%	176	0	176	42	218
59 308 State Auditor	3,967.70	0.02%	227	0	227	53	280
60 333 Taxation and Revenue	101,820.66	0.46%	5,825	0	5,825	1,370	7,195
61 337 Investment Council	61,339.20	0.28%	3,509	0	3,509	826	4,334
62 340 Administrative Hearings Office	2,022.60	0.01%	116	0	116	27	143
66 341-544 DFA Financial Control Other	192,903.59	0.88%	11,035	0	11,035	2,596	13,631
67 342 Public School Insurance Authority	430,864.60	1.96%	24,647	0	24,647	5,799	30,446
68 343 Retiree Healthcare Authority	361,500.80	1.65%	20,679	0	20,679	4,866	25,545
69 350-598 GSD Program Support	4,397.60	0.02%	252	0	252	59	311
71 350-605 GSD Printing & Graphics	2,037.80	0.01%	117	0	117	27	144
72 350-606 GSD Risk Management	488,370.79	2.22%	27,937	0	27,937	6,573	34,510
73 350-609 GSD Aviation	848.32	0.00%	49	0	49	11	60
74 350-609 GSD Motor Pool	7,557.80	0.03%	432	0	432	102	534
75 350-609 GSD Surplus Property	903.60	0.00%	52	0	52	12	64
76 352 Education Retirement Brd	31,932.40	0.15%	1,827	0	1,827	430	2,256
77 354 Sentencing Commission	1,290.10	0.01%	74	0	74	17	91
78 280 Public Defender (Prev Agy 355)	56,746.13	0.26%	3,246	0	3,246	764	4,010
79 356 Governor	4,184.60	0.02%	239	0	239	56	296
80 360 Lieutenant Governor	580.90	0.00%	33	0	33	8	41
81 361 DoIT	80,030.48	0.36%	4,578	0	4,578	1,077	5,655
82 366 Public Employees Retirement Assc	91,622.70	0.42%	5,241	0	5,241	1,233	6,474
84 370 Secretary of State	19,825.56	0.09%	1,134	0	1,134	267	1,401
86 379 Public Employees Labor Relations	244.10	0.00%	14	0	14	3	17
87 385 New Mexico Finance Authority	3,000.00	0.01%	172	0	172	40	212
89 404 Brd of Examiners - Architects	508.19	0.00%	29	0	29	7	36
90 410 Department of Ethics	200.00	0.00%	11	0	11	3	14
92 417 Border Authority	688.30	0.00%	39	0	39	9	49
93 418 Tourism Department	21,883.82	0.10%	1,252	0	1,252	295	1,546
94 419 Economic Development	39,522.66	0.18%	2,261	0	2,261	532	2,793
95 420 Regulation and Licensing	38,452.30	0.18%	2,200	0	2,200	518	2,717
96 430 Public Regulation Commission	166,510.80	0.76%	9,525	0	9,525	2,241	11,766
97 440 Superintendent of Insurance	58,774.04	0.27%	3,362	0	3,362	791	4,153
98 446 Brd of Medical Examiners	2,159.30	0.01%	124	0	124	29	153
99 449 Board of Nursing	3,026.98	0.01%	173	0	173	41	214

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 460 NM State Fair	12,064.50	0.05%	\$690	\$0	\$690	\$162	\$853
101 464 Brd of Licensure - Engineers	997.60	0.00%	57	0	57	13	70
102 465 Gaming Control Brd	5,536.80	0.03%	317	0	317	75	391
103 469 Racing Commission	4,426.20	0.02%	253	0	253	60	313
104 479 Brd of Veterinary Medicine	494.50	0.00%	28	0	28	7	35
106 491 Military Base Planning	226.90	0.00%	13	0	13	3	16
107 495 Spaceport Authority	11,901.43	0.05%	681	0	681	160	841
108 505 Dept of Cultural Affairs	49,771.30	0.23%	2,847	0	2,847	670	3,517
109 508 Livestock Board	7,124.49	0.03%	408	0	408	96	503
110 516 Dept of Game & Fish	43,275.07	0.20%	2,476	0	2,476	582	3,058
111 521 Energy, Minerals & Natural Resour	80,033.46	0.36%	4,578	0	4,578	1,077	5,655
112 522 Youth Conservation Corp	5,012.22	0.02%	287	0	287	67	354
113 538 Intertribal Ceremonial Office	150.00	0.00%	9	0	9	2	11
114 539 Commission on Public Lands	21,671.33	0.10%	1,240	0	1,240	292	1,531
115 550 Office of State Engineer/ISC	62,280.94	0.28%	3,563	0	3,563	838	4,401
119 603 Office of African Amer Affairs	1,073.40	0.00%	61	0	61	14	76
120 604 Comm for Deaf & Hearing Impaired	6,302.40	0.03%	361	0	361	85	445
121 605 MLK Commission	354.30	0.00%	20	0	20	5	25
122 606 Commission for the Blind	13,852.40	0.06%	792	0	792	186	979
123 609 Indian Affairs	3,256.44	0.01%	186	0	186	44	230
124 611 Early Childhood Education and Ca	1,250.00	0.01%	72	0	72	17	88
125 624 Aging & Long Term Svcs	71,598.16	0.33%	4,096	0	4,096	964	5,059
126 630 Human Services	8,228,800.81	37.49%	470,719	0	470,719	110,755	581,474
127 631 Workforce Solutions	97,182.61	0.44%	5,559	0	5,559	1,308	6,867
128 632 Workers Compensation Admin	12,437.80	0.06%	711	0	711	167	879
130 644 Vocational Rehabilitation	50,609.20	0.23%	2,895	0	2,895	681	3,576
131 645 Disability Commission	2,027.08	0.01%	116	0	116	27	143
132 647 Developmental Disabilities Comm	7,073.48	0.03%	405	0	405	95	500
133 662 Miners' Hospital	42,756.90	0.19%	2,446	0	2,446	575	3,021
134 665 Dept of Health	616,896.00	2.81%	35,289	0	35,289	8,303	43,592
135 667 Dept of Environment	125,872.16	0.57%	7,200	0	7,200	1,694	8,895
136 668 Natural Resources Trustee	2,353.00	0.01%	135	0	135	32	166
138 670 Veterans Services	5,776.62	0.03%	330	0	330	78	408
139 690 Children, Youth & Families	624,410.95	2.84%	35,719	0	35,719	8,404	44,123
140 705 Dept of Military Affairs	30,756.30	0.14%	1,759	0	1,759	414	2,173
141 760 Parole Brd	527.60	0.00%	30	0	30	7	37
142 765 Juvenile Parole Brd	8.30	0.00%	0	0	0	0	1
143 770 Dept of Corrections	365,359.37	1.66%	20,900	0	20,900	4,918	25,818
144 780 Crime Victims Reparations	30,718.80	0.14%	1,757	0	1,757	413	2,171
145 790 Dept of Public Safety	158,761.72	0.72%	9,082	0	9,082	2,137	11,219
146 795 Homeland Security & Emergency M	29,186.06	0.13%	1,670	0	1,670	393	2,062
147 805 Dept of Transportation	1,642,748.13	7.48%	93,972	0	93,972	22,110	116,082

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	3,297,045.41	15.02%	\$188,604	\$0	\$188,604	\$44,376	\$232,980
151 940 Public School Facilities Authority	4,688.00	0.02%	268	0	268	63	331
152 949 Education Trust Board	3,211.05	0.01%	184	0	184	43	227
154 952 University of New Mexico	1,668,479.36	7.60%	95,444	0	95,444	22,457	117,900
155 954 New Mexico State University	637,481.68	2.90%	36,466	0	36,466	8,580	45,047
156 956 New Mexico Highlands University	80,138.08	0.37%	4,584	0	4,584	1,079	5,663
157 958 Western New Mexico University	53,836.62	0.25%	3,080	0	3,080	725	3,804
158 960 Eastern New Mexico University	110,995.00	0.51%	6,349	0	6,349	1,494	7,843
159 962 New Mexico Inst of Mining & Techn	153,660.81	0.70%	8,790	0	8,790	2,068	10,858
160 964 Northern New Mexico College	25,375.22	0.12%	1,452	0	1,452	342	1,793
161 966 Santa Fe Community College	63,804.83	0.29%	3,650	0	3,650	859	4,509
162 968 Central New Mexico Comm Colleg	247,539.36	1.13%	14,160	0	14,160	3,332	17,492
163 970 Luna Community College	17,062.61	0.08%	976	0	976	230	1,206
164 972 Mesalands Community College	9,696.80	0.04%	555	0	555	131	685
165 974 New Mexico Junior College	50,887.92	0.23%	2,911	0	2,911	685	3,596
166 976 San Juan College	100,494.47	0.46%	5,749	0	5,749	1,353	7,101
167 977 Clovis Community College	31,168.16	0.14%	1,783	0	1,783	420	2,202
168 978 New Mexico Military Institute	69,781.22	0.32%	3,992	0	3,992	939	4,931
169 979 NM Sch for the Visually Impaired	20,578.35	0.09%	1,177	0	1,177	277	1,454
170 980 NM Sch for the Deaf	24,752.42	0.11%	1,416	0	1,416	333	1,749
Subtotal	21,951,998.72	100.00%	1,255,740	0	1,255,740	295,414	1,551,154
Direct Bills					0		0
Total					\$1,255,740		\$1,551,154

Basis Units: Budget by Agy

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$15,802	\$0	\$15,802	\$125,687	\$141,489
Subtotal	100	100.00%	15,802	0	15,802	125,687	141,489
Direct Bills					0		0
Total					\$15,802		\$141,489
Basis Units: Direct to DFA Board of Finance							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Other Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 Other	100	100.00%	\$453,510	\$0	\$453,510	\$110,628	\$564,138
Subtotal	100	100.00%	453,510	0	453,510	110,628	564,138
Direct Bills					0		0
Total					\$453,510		\$564,138
Basis Units: Direct Allocation to Other							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	\$239,635	\$199	\$0	\$0	\$239,833
5 341-542 DFA - Program Support	87,734	69	0	0	87,803
6 341-543 DFA - Comm Dev & Local Gov	388,536	137	0	0	388,673
7 341-544 DFA - Financial Control	614,138	503	0	0	614,641
8 350-608 GSD Facilities Management	0	987	0	0	987
9 350-604 GSD Purchasing	0	191	0	0	191
10 378 Personnel Board	0	300	0	0	300
11 369 Commission on Public Records	0	209	0	0	209
12 305 Attorney General CS	0	2,242	0	0	2,242
13 394 State Treasurer	0	280	0	0	280
14 950 Higher Education Department	0	8,557	0	0	8,557
15 111 Legislative Council Service	0	444	0	0	444
16 112 Legislative Finance Committee	0	317	0	0	317
17 114 Senate Chief Clerk	0	86	0	0	86
18 115 House Chief Clerk	0	82	0	0	82
19 117 Legislative Education Study Comr	0	99	0	0	99
20 119 Legislative Building	0	309	0	0	309
23 208 NM Compilation Commission	0	111	0	0	111
24 210 Judicial Standards Commission	0	63	0	0	63
25 215 Court of Appeals	0	471	0	0	471
26 216 Supreme Court	0	451	0	0	451
27 218 Administrative Office of the Courts	0	4,033	0	0	4,033
29 231 Judicial District Court 1st	0	814	0	0	814
30 232 Judicial District Court 2nd	0	2,215	0	0	2,215
31 233 Judicial District Court 3rd	0	807	0	0	807
32 234 Judicial District Court 4th	0	308	0	0	308
33 235 Judicial District Court 5th	0	791	0	0	791
34 236 Judicial District Court 6th	0	397	0	0	397
35 237 Judicial District Court 7th	0	317	0	0	317
36 238 Judicial District Court 8th	0	346	0	0	346
37 239 Judicial District Court 9th	0	411	0	0	411
38 240 Judicial District Court 10th	0	126	0	0	126
39 241 Judicial District Court 11th	0	823	0	0	823
40 242 Judicial District Court 12th	0	395	0	0	395
41 243 Judicial District Court 13th	0	867	0	0	867
42 244 Bernalillo County Metropolitan Crt	0	2,094	0	0	2,094
43 251 Judicial District Attorney 1st	0	458	0	0	458
44 252 Judicial District Attorney 2nd	0	1,959	0	0	1,959
45 253 Judicial District Attorney 3rd	0	451	0	0	451
46 254 Judicial District Attorney 4th	0	256	0	0	256
47 255 Judicial District Attorney 5th	0	445	0	0	445

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
48 256 Judicial District Attorney 6th	\$0	\$259	\$0	\$0	\$259
49 257 Judicial District Attorney 7th	0	203	0	0	203
50 258 Judicial District Attorney 8th	0	224	0	0	224
51 259 Judicial District Attorney 9th	0	256	0	0	256
52 260 Judicial District Attorney 10th	0	111	0	0	111
53 261 Judicial District Attorney 11th	0	362	0	0	362
54 262 Judicial District Attorney 12th	0	308	0	0	308
55 263 Judicial District Attorney 13th	0	470	0	0	470
56 264 Administrative Office of the DAs	0	199	0	0	199
57 265 Judicial District Attorney 11th Div I	0	218	0	0	218
59 308 State Auditor	0	280	0	0	280
60 333 Taxation and Revenue	0	7,195	0	0	7,195
61 337 Investment Council	0	4,334	0	0	4,334
62 340 Administrative Hearings Office	0	143	0	0	143
64 341-541 DFA Finance Board	0	0	141,489	0	141,489
66 341-544 DFA Financial Control Other	0	13,631	0	0	13,631
67 342 Public School Insurance Authority	0	30,446	0	0	30,446
68 343 Retiree Healthcare Authority	0	25,545	0	0	25,545
69 350-598 GSD Program Support	0	311	0	0	311
71 350-605 GSD Printing & Graphics	0	144	0	0	144
72 350-606 GSD Risk Management	0	34,510	0	0	34,510
73 350-609 GSD Aviation	0	60	0	0	60
74 350-609 GSD Motor Pool	0	534	0	0	534
75 350-609 GSD Surplus Property	0	64	0	0	64
76 352 Education Retirement Brd	0	2,256	0	0	2,256
77 354 Sentencing Commission	0	91	0	0	91
78 280 Public Defender (Prev Agy 355)	0	4,010	0	0	4,010
79 356 Governor	0	296	0	0	296
80 360 Lieutenant Governor	0	41	0	0	41
81 361 DoIT	0	5,655	0	0	5,655
82 366 Public Employees Retirement Assn	0	6,474	0	0	6,474
84 370 Secretary of State	0	1,401	0	0	1,401
86 379 Public Employees Labor Relations	0	17	0	0	17
87 385 New Mexico Finance Authority	0	212	0	0	212
89 404 Brd of Examiners - Architects	0	36	0	0	36
90 410 Department of Ethics	0	14	0	0	14
92 417 Border Authority	0	49	0	0	49
93 418 Tourism Department	0	1,546	0	0	1,546
94 419 Economic Development	0	2,793	0	0	2,793
95 420 Regulation and Licensing	0	2,717	0	0	2,717
96 430 Public Regulation Commission	0	11,766	0	0	11,766

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
97 440 Superintendent of Insurance	\$0	\$4,153	\$0	\$0	\$4,153
98 446 Brd of Medical Examiners	0	153	0	0	153
99 449 Board of Nursing	0	214	0	0	214
100 460 NM State Fair	0	853	0	0	853
101 464 Brd of Licensure - Engineers	0	70	0	0	70
102 465 Gaming Control Brd	0	391	0	0	391
103 469 Racing Commission	0	313	0	0	313
104 479 Brd of Veterinary Medicine	0	35	0	0	35
106 491 Military Base Planning	0	16	0	0	16
107 495 Spaceport Authority	0	841	0	0	841
108 505 Dept of Cultural Affairs	0	3,517	0	0	3,517
109 508 Livestock Board	0	503	0	0	503
110 516 Dept of Game & Fish	0	3,058	0	0	3,058
111 521 Energy, Minerals & Natural Resour	0	5,655	0	0	5,655
112 522 Youth Conservation Corp	0	354	0	0	354
113 538 Intertribal Ceremonial Office	0	11	0	0	11
114 539 Commission on Public Lands	0	1,531	0	0	1,531
115 550 Office of State Engineer/ISC	0	4,401	0	0	4,401
119 603 Office of African Amer Affairs	0	76	0	0	76
120 604 Comm for Deaf & Hearing Impaired	0	445	0	0	445
121 605 MLK Commission	0	25	0	0	25
122 606 Commission for the Blind	0	979	0	0	979
123 609 Indian Affairs	0	230	0	0	230
124 611 Early Childhood Education and Ca	0	88	0	0	88
125 624 Aging & Long Term Svcs	0	5,059	0	0	5,059
126 630 Human Services	0	581,474	0	0	581,474
127 631 Workforce Solutions	0	6,867	0	0	6,867
128 632 Workers Compensation Admin	0	879	0	0	879
130 644 Vocational Rehabilitation	0	3,576	0	0	3,576
131 645 Disability Commission	0	143	0	0	143
132 647 Developmental Disabilities Comm	0	500	0	0	500
133 662 Miners' Hospital	0	3,021	0	0	3,021
134 665 Dept of Health	0	43,592	0	0	43,592
135 667 Dept of Environment	0	8,895	0	0	8,895
136 668 Natural Resources Trustee	0	166	0	0	166
138 670 Veterans Services	0	408	0	0	408
139 690 Children, Youth & Families	0	44,123	0	0	44,123
140 705 Dept of Military Affairs	0	2,173	0	0	2,173
141 760 Parole Brd	0	37	0	0	37
142 765 Juvenile Parole Brd	0	1	0	0	1
143 770 Dept of Corrections	0	25,818	0	0	25,818

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
144 780 Crime Victims Reparations	\$0	\$2,171	\$0	\$0	\$2,171
145 790 Dept of Public Safety	0	11,219	0	0	11,219
146 795 Homeland Security & Emergency M	0	2,062	0	0	2,062
147 805 Dept of Transportation	0	116,082	0	0	116,082
148 924 Public Education Department	0	232,980	0	0	232,980
151 940 Public School Facilities Authority	0	331	0	0	331
152 949 Education Trust Board	0	227	0	0	227
154 952 University of New Mexico	0	117,900	0	0	117,900
155 954 New Mexico State University	0	45,047	0	0	45,047
156 956 New Mexico Highlands University	0	5,663	0	0	5,663
157 958 Western New Mexico University	0	3,804	0	0	3,804
158 960 Eastern New Mexico University	0	7,843	0	0	7,843
159 962 New Mexico Inst of Mining & Techn	0	10,858	0	0	10,858
160 964 Northern New Mexico College	0	1,793	0	0	1,793
161 966 Santa Fe Community College	0	4,509	0	0	4,509
162 968 Central New Mexico Comm Colleg	0	17,492	0	0	17,492
163 970 Luna Community College	0	1,206	0	0	1,206
164 972 Mesalands Community College	0	685	0	0	685
165 974 New Mexico Junior College	0	3,596	0	0	3,596
166 976 San Juan College	0	7,101	0	0	7,101
167 977 Clovis Community College	0	2,202	0	0	2,202
168 978 New Mexico Military Institute	0	4,931	0	0	4,931
169 979 NM Sch for the Visually Impaired	0	1,454	0	0	1,454
170 980 NM Sch for the Deaf	0	1,749	0	0	1,749
172 999 Other	0	0	0	564,138	564,138
Total	\$1,330,043	\$1,551,154	\$141,489	\$564,138	\$3,586,824

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:5 341-542 DFA - Program Support

Description		Amount	General Admin	Program Support
Personnel Costs				
Salaries	S1	498,012	0	498,012
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	222,551	0	222,551
Subtotal - Personnel Costs		<u>720,563</u>	0	<u>720,563</u>
Services & Supplies Cost				
Professional Fees	P	78,994	0	78,994
Travel	P	55	0	55
Transportation Expense	P	0	0	0
Furn/Fixtures	P	0	0	0
Supplies	P	657	0	657
Maintenance	P	0	0	0
DOIT Services	P	15,133	0	15,133
Rental Expense	P	378	0	378
Other Operating	P	9,133	0	9,133
Capital	D	0	0	0
Subtotal - Services & Supplies		<u>104,350</u>	0	<u>104,350</u>
Department Cost Total		824,913	0	824,913
Adjustments to Cost				
Capital	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		824,913	0	824,913
General Admin Distribution			0	0
Grand Total		<u>\$824,913</u>		<u>\$824,913</u>

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:5 341-542 DFA - Program Support

Department	First Incoming	Second Incoming	Program Support
2 DFA Depreciation	\$47,792	\$0	\$47,792
Subtotal - Equipment Depreciation	47,792	0	47,792
4 DFA Secretary	67,098	20,636	87,734
4 Policy & Budget	55	13	69
Subtotal - 341-541 DFA - Policy & Budg	67,153	20,649	87,803
5 Program Support	0	46,007	46,007
Subtotal - 341-542 DFA - Program Sup	0	46,007	46,007
7 Accounting	0	325	325
7 Payroll	0	499	499
7 IT Support	0	103,110	103,110
Subtotal - 341-544 DFA - Financial Cor	0	103,934	103,934
8 Facilities Maintenance	0	2,933	2,933
Subtotal - 350-608 GSD Facilities Man	0	2,933	2,933
9 Purchasing	0	27	27
9 Contract Review	0	379	379
Subtotal - 350-604 GSD Purchasing	0	406	406
10 Human Resources	0	822	822
10 Adjudication	0	145	145
Subtotal - 378 Personnel Board	0	967	967
11 Records Mgt	0	11,766	11,766
11 Micrographics	0	358	358
Subtotal - 369 Commission on Public R	0	12,124	12,124
12 Open Government Section	0	29,834	29,834
Subtotal - 305 Attorney General CS	0	29,834	29,834
13 Banking/Cash Mgmt	0	175	175
Subtotal - 394 State Treasurer	0	175	175
Total Incoming	114,945	217,030	331,975
C. Total Allocated		\$1,156,888	\$1,156,888
			100.00%

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	25	17.48%	\$164,311	\$0	\$164,311	\$0	\$164,311
5 341-542 DFA - Program Support	7	4.90%	46,007	0	46,007	0	46,007
6 341-543 DFA - Comm Dev & Local Gov	31	21.68%	203,745	0	203,745	60,612	264,357
7 341-544 DFA - Financial Control	49	34.27%	322,049	0	322,049	95,806	417,855
79 356 Governor	26	18.18%	170,883	0	170,883	50,836	221,719
80 360 Lieutenant Governor	5	3.50%	32,862	0	32,862	9,776	42,638
Subtotal	143	100.00%	939,858	0	939,858	217,030	1,156,888
Direct Bills					0		0
Total					\$939,858		\$1,156,888
Basis Units: FTEs Supported							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:5 341-542 DFA - Program Support

Department	Program Support	Total
4 341-541 DFA - Policy & Budget	\$164,311	\$164,311
5 341-542 DFA - Program Support	46,007	46,007
6 341-543 DFA - Comm Dev & Local Gov	264,357	264,357
7 341-544 DFA - Financial Control	417,855	417,855
79 356 Governor	221,719	221,719
80 360 Lieutenant Governor	42,638	42,638
Total	\$1,156,888	\$1,156,888

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

A. Department Costs

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

Description		Amount	General Admin	Comm Dev/Spec Proj
Personnel Costs				
Salaries	S1	1,182,872	0	1,182,872
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	576,458	0	576,458
Subtotal - Personnel Costs		<u>1,759,330</u>	0	<u>1,759,330</u>
Services & Supplies Cost				
Professional Fees	P	15,967	0	15,967
Travel	P	6,937	0	6,937
Transportation	P	4,930	0	4,930
Furn/Fixtures	P	0	0	0
Bld/Structures	P	12	0	12
Supplies	P	5,739	0	5,739
Maintenance	P	10,670	0	10,670
Telecomm	P	547	0	547
DoIT	P	32,647	0	32,647
Rental Expense	P	371	0	371
Other Operating	P	11,059	0	11,059
Deduct Direct Expense	P	(1,848,209)	0	(1,848,209)
Subtotal - Services & Supplies		<u>(1,759,330)</u>	0	<u>(1,759,330)</u>
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	\$15,370	\$0	\$15,370
Subtotal - Equipment Depreciation	15,370	0	15,370
3 STB 2005 A	(994)	0	(994)
3 STB 2005 B1	(47)	0	(47)
3 STB 2006 A	(237)	0	(237)
3 STB 2007 A	(94)	0	(94)
3 STB 2008 A1	(859)	0	(859)
3 STB 2009 A	21,250	0	21,250
3 STB 2010 A	41,610	0	41,610
3 STB 2010 D	(4)	0	(4)
3 STB 2012 A	297,404	0	297,404
3 STB 2011 A1	9,574	0	9,574
3 STB 2013A	(5,288)	0	(5,288)
3 STB 2013SC	0	0	0
3 STB 2014A	45,700	0	45,700
3 STB 2015A	714,535	0	714,535
3 STB 2016A	1,388,234	0	1,388,234
3 STB 2016C	108,329	0	108,329
3 STB 2016D	92,434	0	92,434
3 STB 2016E	11,201	0	11,201
Subtotal - Interest Expense	2,722,749	0	2,722,749
4 DFA Secretary	297,147	91,389	388,536
4 Policy & Budget	111	26	137
Subtotal - 341-541 DFA - Policy & Budg	297,258	91,416	388,673
5 Program Support	203,745	60,612	264,357
Subtotal - 341-542 DFA - Program Sup	203,745	60,612	264,357
7 Accounting	0	652	652
7 Payroll	0	2,209	2,209
7 IT Support	0	456,629	456,629
Subtotal - 341-544 DFA - Financial Cor	0	459,490	459,490
8 Facilities Maintenance	0	17,394	17,394

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	\$17,394	\$17,394
9 Purchasing	0	60	60
9 Contract Review	0	1,517	1,517
Subtotal - 350-604 GSD Purchasing	0	1,578	1,578
10 Human Resources	0	3,639	3,639
10 Adjudication	0	707	707
Subtotal - 378 Personnel Board	0	4,347	4,347
13 Banking/Cash Mgmt	0	351	351
Subtotal - 394 State Treasurer	0	351	351
Total Incoming	3,239,123	635,187	3,874,310
C. Total Allocated		\$3,874,310	\$3,874,310
			100.00%

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$3,239,123	\$0	\$3,239,123	\$635,187	\$3,874,310
Subtotal	100	100.00%	3,239,123	0	3,239,123	635,187	3,874,310
Direct Bills					0		0
Total					\$3,239,123		\$3,874,310

Basis Units: Direct to DFA Community Devel. Other

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

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

Department	Comm Dev/Spec Proj	Total
65 341-543 DFA Comm Devel Other	\$3,874,310	\$3,874,310
Total	\$3,874,310	\$3,874,310

FY 2022 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 moved to the Department of General Services Procurement Division.
- 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:7 341-544 DFA - Financial Control

Description		Amount	General Admin	Accounting	Payroll	IT Support
Personnel Costs						
Salaries	S1	3,377,431	241,109	1,886,737	656,713	592,872
				<i>Salary % Split</i>		
			<i>7.14%</i>	<i>55.86%</i>	<i>19.44%</i>	<i>17.55%</i>
Benefits	P	1,481,026	105,728	827,347	287,973	259,978
Subtotal - Personnel Costs		4,858,457	346,837	2,714,084	944,686	852,850
Services & Supplies Cost						
Professional Fees	P	1,005,478	66,660	521,630	227,949	189,239
Travel	P	25	2	14	5	4
Transportation	P	306	22	171	59	54
Furn/Fixtures	P	39,256	0	0	0	39,256
Supplies	P	96,146	623	4,877	1,698	88,948
Maintenance	P	93,411	105	822	286	92,198
Telecomm	P	76	5	42	15	14
DOIT Services	P	132,005	4,834	37,831	13,168	76,172
Rental Expense	P	69,949	411	3,216	1,119	65,203
Other Operating	P	52,479	3,190	24,962	8,688	15,639
Capital	D	0	0	0	0	0
Subtotal - Services & Supplies		1,489,131	75,852	593,565	252,987	566,727
Department Cost Total		6,347,588	422,689	3,307,649	1,197,673	1,419,577
Adjustments to Cost						
Capital	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		6,347,588	422,689	3,307,649	1,197,673	1,419,577
General Admin Distribution			(422,689)	254,280	88,507	79,903
Grand Total		\$6,347,588		\$3,561,929	\$1,286,180	\$1,499,480

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:7 341-544 DFA - Financial Control

Department	First Incoming	Second Incoming	Accounting	Payroll	IT Support
1 Casita At Don Gaspar	\$3,607	\$0	\$2,170	\$755	\$682
Subtotal - Building Depreciation	3,607	0	2,170	755	682
4 DFA Secretary	469,684	144,454	369,451	128,594	116,093
4 Policy & Budget	407	96	302	105	95
Subtotal - 341-541 DFA - Policy & Budg	470,091	144,550	369,753	128,699	116,188
5 Program Support	322,049	95,806	251,372	87,494	78,989
Subtotal - 341-542 DFA - Program Sup	322,049	95,806	251,372	87,494	78,989
7 Accounting	0	2,389	1,437	500	452
7 Payroll	0	3,492	2,101	731	660
7 IT Support	0	721,768	434,199	151,131	136,439
Subtotal - 341-544 DFA - Financial Cor	0	727,649	437,737	152,362	137,551
8 Facilities Maintenance	0	22,797	13,714	4,773	4,309
Subtotal - 350-608 GSD Facilities Man	0	22,797	13,714	4,773	4,309
9 Purchasing	0	215	129	45	41
9 Contract Review	0	1,897	1,141	397	359
Subtotal - 350-604 GSD Purchasing	0	2,111	1,270	442	399
10 Human Resources	0	5,753	3,461	1,205	1,087
10 Adjudication	0	1,106	665	232	209
Subtotal - 378 Personnel Board	0	6,859	4,126	1,436	1,297
13 Banking/Cash Mgmt	0	1,289	775	270	244
Subtotal - 394 State Treasurer	0	1,289	775	270	244
Total Incoming	795,747	1,001,061	1,080,917	376,233	339,658
C. Total Allocated		\$8,144,396	\$4,642,846	\$1,662,412	\$1,839,138
			57.01%	20.41%	22.58%

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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	2,094	0.03%	\$1,167	\$0	\$1,167	\$0	\$1,167
5 341-542 DFA - Program Support	584	0.01%	325	0	325	0	325
6 341-543 DFA - Comm Dev & Local Gov	1,170	0.02%	652	0	652	0	652
7 341-544 DFA - Financial Control	4,288	0.06%	2,389	0	2,389	0	2,389
8 350-608 GSD Facilities Management	2,664	0.04%	1,484	0	1,484	221	1,706
9 350-604 GSD Purchasing	516	0.01%	287	0	287	43	330
10 378 Personnel Board	1,171	0.02%	652	0	652	97	750
11 369 Commission on Public Records	1,246	0.02%	694	0	694	104	798
12 305 Attorney General CS	4,789	0.07%	2,668	0	2,668	398	3,066
13 394 State Treasurer	56,859	0.78%	31,678	0	31,678	4,727	36,405
14 950 Higher Education Department	7,394	0.10%	4,119	0	4,119	615	4,734
15 111 Legislative Council Service	3,564	0.05%	1,986	0	1,986	296	2,282
16 112 Legislative Finance Committee	1,380	0.02%	769	0	769	115	884
17 114 Senate Chief Clerk	379	0.01%	211	0	211	32	243
18 115 House Chief Clerk	570	0.01%	318	0	318	47	365
19 117 Legislative Education Study Comr	953	0.01%	531	0	531	79	610
20 119 Legislative Building	2,651	0.04%	1,477	0	1,477	220	1,697
21 131 Legislature	4,430	0.06%	2,468	0	2,468	368	2,836
23 208 NM Compilation Commission	1,239	0.02%	690	0	690	103	793
24 210 Judicial Standards Commission	768	0.01%	428	0	428	64	492
25 215 Court of Appeals	1,801	0.02%	1,003	0	1,003	150	1,153
26 216 Supreme Court	2,568	0.04%	1,431	0	1,431	213	1,644
27 218 Administrative Office of the Courts	112,882	1.56%	62,891	0	62,891	9,384	72,274
28 219 Supreme Crt Building Commission	2	0.00%	1	0	1	0	1
29 231 Judicial District Court 1st	3,725	0.05%	2,075	0	2,075	310	2,385
30 232 Judicial District Court 2nd	5,701	0.08%	3,176	0	3,176	474	3,650
31 233 Judicial District Court 3rd	4,495	0.06%	2,504	0	2,504	374	2,878
32 234 Judicial District Court 4th	3,476	0.05%	1,937	0	1,937	289	2,226
33 235 Judicial District Court 5th	6,726	0.09%	3,747	0	3,747	559	4,306
34 236 Judicial District Court 6th	5,055	0.07%	2,816	0	2,816	420	3,237
35 237 Judicial District Court 7th	3,783	0.05%	2,108	0	2,108	314	2,422
36 238 Judicial District Court 8th	4,262	0.06%	2,375	0	2,375	354	2,729
37 239 Judicial District Court 9th	3,429	0.05%	1,910	0	1,910	285	2,195
38 240 Judicial District Court 10th	1,706	0.02%	950	0	950	142	1,092
39 241 Judicial District Court 11th	6,205	0.09%	3,457	0	3,457	516	3,973
40 242 Judicial District Court 12th	3,289	0.05%	1,832	0	1,832	273	2,106
41 243 Judicial District Court 13th	7,662	0.11%	4,269	0	4,269	637	4,906
42 244 Bernalillo County Metropolitan Crt	5,044	0.07%	2,810	0	2,810	419	3,229
43 251 Judicial District Attorney 1st	1,981	0.03%	1,104	0	1,104	165	1,268
44 252 Judicial District Attorney 2nd	4,306	0.06%	2,399	0	2,399	358	2,757
45 253 Judicial District Attorney 3rd	1,556	0.02%	867	0	867	129	996
46 254 Judicial District Attorney 4th	1,260	0.02%	702	0	702	105	807

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 255 Judicial District Attorney 5th	2,237	0.03%	\$1,246	\$0	\$1,246	\$186	\$1,432
48 256 Judicial District Attorney 6th	1,679	0.02%	935	0	935	140	1,075
49 257 Judicial District Attorney 7th	1,192	0.02%	664	0	664	99	763
50 258 Judicial District Attorney 8th	1,665	0.02%	928	0	928	138	1,066
51 259 Judicial District Attorney 9th	1,926	0.03%	1,073	0	1,073	160	1,233
52 260 Judicial District Attorney 10th	1,446	0.02%	806	0	806	120	926
53 261 Judicial District Attorney 11th	1,698	0.02%	946	0	946	141	1,087
54 262 Judicial District Attorney 12th	2,016	0.03%	1,123	0	1,123	168	1,291
55 263 Judicial District Attorney 13th	1,997	0.03%	1,113	0	1,113	166	1,279
56 264 Administrative Office of the DAs	4,016	0.06%	2,237	0	2,237	334	2,571
57 265 Judicial District Attorney 11th Div I	1,413	0.02%	787	0	787	117	905
59 308 State Auditor	1,005	0.01%	560	0	560	84	643
60 333 Taxation and Revenue	1,496,033	20.63%	833,494	0	833,494	124,363	957,858
61 337 Investment Council	2,272	0.03%	1,266	0	1,266	189	1,455
62 340 Administrative Hearings Office	985	0.01%	549	0	549	82	631
65 341-543 DFA Comm Devel Other	23,985	0.33%	13,363	0	13,363	1,994	15,357
66 341-544 DFA Financial Control Other	92,263	1.27%	51,403	0	51,403	7,670	59,073
67 342 Public School Insurance Authority	1,316	0.02%	733	0	733	109	843
68 343 Retiree Healthcare Authority	12,163	0.17%	6,776	0	6,776	1,011	7,788
69 350-598 GSD Program Support	839	0.01%	467	0	467	70	537
71 350-605 GSD Printing & Graphics	389	0.01%	217	0	217	32	249
72 350-606 GSD Risk Management	93,134	1.28%	51,888	0	51,888	7,742	59,630
73 350-609 GSD Aviation	162	0.00%	90	0	90	13	104
74 350-609 GSD Motor Pool	1,441	0.02%	803	0	803	120	923
75 350-609 GSD Surplus Property	172	0.00%	96	0	96	14	110
76 352 Education Retirement Brd	1,196,434	16.50%	666,577	0	666,577	99,458	766,035
77 354 Sentencing Commission	136	0.00%	76	0	76	11	87
78 280 Public Defender (Prev Agy 355)	14,102	0.19%	7,857	0	7,857	1,172	9,029
79 356 Governor	929	0.01%	518	0	518	77	595
80 360 Lieutenant Governor	490	0.01%	273	0	273	41	314
81 361 DoIT	9,402	0.13%	5,238	0	5,238	782	6,020
82 366 Public Employees Retirement Assc	1,020,197	14.07%	568,389	0	568,389	84,808	653,197
84 370 Secretary of State	4,422	0.06%	2,464	0	2,464	368	2,831
86 379 Public Employees Labor Relations	447	0.01%	249	0	249	37	286
87 385 New Mexico Finance Authority	83	0.00%	46	0	46	7	53
89 404 Brd of Examiners - Architects	787	0.01%	438	0	438	65	504
90 410 Department of Ethics	477	0.01%	266	0	266	40	305
92 417 Border Authority	1,039	0.01%	579	0	579	86	665
93 418 Tourism Department	5,722	0.08%	3,188	0	3,188	476	3,664
94 419 Economic Development	3,570	0.05%	1,989	0	1,989	297	2,286
95 420 Regulation and Licensing	14,266	0.20%	7,948	0	7,948	1,186	9,134
96 430 Public Regulation Commission	7,821	0.11%	4,357	0	4,357	650	5,008

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 440 Superintendent of Insurance	10,382	0.14%	\$5,784	\$0	\$5,784	\$863	\$6,647
98 446 Brd of Medical Examiners	2,635	0.04%	1,468	0	1,468	219	1,687
99 449 Board of Nursing	2,218	0.03%	1,236	0	1,236	184	1,420
100 460 NM State Fair	5,324	0.07%	2,966	0	2,966	443	3,409
101 464 Brd of Licensure - Engineers	1,134	0.02%	632	0	632	94	726
102 465 Gaming Control Brd	1,952	0.03%	1,088	0	1,088	162	1,250
103 469 Racing Commission	2,101	0.03%	1,171	0	1,171	175	1,345
104 479 Brd of Veterinary Medicine	1,387	0.02%	773	0	773	115	888
106 491 Military Base Planning	269	0.00%	150	0	150	22	172
107 495 Spaceport Authority	2,585	0.04%	1,440	0	1,440	215	1,655
108 505 Dept of Cultural Affairs	27,432	0.38%	15,283	0	15,283	2,280	17,564
109 508 Livestock Board	7,041	0.10%	3,923	0	3,923	585	4,508
110 516 Dept of Game & Fish	30,634	0.42%	17,067	0	17,067	2,547	19,614
111 521 Energy, Minerals & Natural Resour	28,186	0.39%	15,703	0	15,703	2,343	18,047
112 522 Youth Conservation Corp	985	0.01%	549	0	549	82	631
113 538 Intertribal Ceremonial Office	19	0.00%	11	0	11	2	12
114 539 Commission on Public Lands	8,717	0.12%	4,857	0	4,857	725	5,581
115 550 Office of State Engineer/ISC	9,174	0.13%	5,111	0	5,111	763	5,874
118 601 Commission on Women	2	0.00%	1	0	1	0	1
119 603 Office of African Amer Affairs	1,395	0.02%	777	0	777	116	893
120 604 Comm for Deaf & Hearing Impairex	1,067	0.01%	594	0	594	89	683
121 605 MLK Commission	350	0.00%	195	0	195	29	224
122 606 Commission for the Blind	8,322	0.11%	4,636	0	4,636	692	5,328
123 609 Indian Affairs	2,160	0.03%	1,203	0	1,203	180	1,383
124 611 Early Childhood Education and Ca	249	0.00%	139	0	139	21	159
125 624 Aging & Long Term Svcs	8,341	0.12%	4,647	0	4,647	693	5,340
126 630 Human Services	1,622,636	22.37%	904,030	0	904,030	134,888	1,038,917
127 631 Workforce Solutions	53,457	0.74%	29,783	0	29,783	4,444	34,227
128 632 Workers Compensation Admin	3,559	0.05%	1,983	0	1,983	296	2,279
129 635 Workforce Trng & Development	4	0.00%	2	0	2	0	3
130 644 Vocational Rehabilitation	124,761	1.72%	69,509	0	69,509	10,371	79,880
131 645 Disability Commission	1,433	0.02%	798	0	798	119	917
132 647 Developmental Disabilities Comm	3,878	0.05%	2,161	0	2,161	322	2,483
133 662 Miners' Hospital	15,106	0.21%	8,416	0	8,416	1,256	9,672
134 665 Dept of Health	88,305	1.22%	49,198	0	49,198	7,341	56,539
135 667 Dept of Environment	22,440	0.31%	12,502	0	12,502	1,865	14,368
136 668 Natural Resources Trustee	427	0.01%	238	0	238	35	273
137 669 Health Policy Commission	2	0.00%	1	0	1	0	1
138 670 Veterans Services	3,930	0.05%	2,190	0	2,190	327	2,516
139 690 Children, Youth & Families	546,481	7.54%	304,464	0	304,464	45,428	349,893
140 705 Dept of Military Affairs	18,988	0.26%	10,579	0	10,579	1,578	12,157
141 760 Parole Brd	781	0.01%	435	0	435	65	500

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 765 Juvenile Parole Brd	82	0.00%	\$46	\$0	\$46	\$7	\$53
143 770 Dept of Corrections	34,296	0.47%	19,108	0	19,108	2,851	21,959
144 780 Crime Victims Reparations	9,276	0.13%	5,168	0	5,168	771	5,939
145 790 Dept of Public Safety	38,382	0.53%	21,384	0	21,384	3,191	24,575
146 795 Homeland Security & Emergency M	5,341	0.07%	2,976	0	2,976	444	3,420
147 805 Dept of Transportation	128,012	1.77%	71,320	0	71,320	10,641	81,962
148 924 Public Education Department	43,578	0.60%	24,279	0	24,279	3,623	27,901
151 940 Public School Facilities Authority	4,570	0.06%	2,546	0	2,546	380	2,926
152 949 Education Trust Board	1,322	0.02%	737	0	737	110	846
Subtotal	7,252,499	100.00%	4,040,631	0	4,040,631	602,214	4,642,846
Direct Bills					0		0
Total					\$4,040,631		\$4,642,846

Basis Units: Accounting Transactions

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	25.00	0.12%	\$1,782	\$0	\$1,782	\$0	\$1,782
5 341-542 DFA - Program Support	7.00	0.03%	499	0	499	0	499
6 341-543 DFA - Comm Dev & Local Gov	31.00	0.15%	2,209	0	2,209	0	2,209
7 341-544 DFA - Financial Control	49.00	0.24%	3,492	0	3,492	0	3,492
8 350-608 GSD Facilities Management	119.00	0.58%	8,481	0	8,481	1,230	9,711
9 350-604 GSD Purchasing	21.00	0.10%	1,497	0	1,497	217	1,714
10 378 Personnel Board	28.00	0.14%	1,996	0	1,996	290	2,285
11 369 Commission on Public Records	27.00	0.13%	1,924	0	1,924	279	2,203
12 305 Attorney General CS	195.00	0.96%	13,897	0	13,897	2,016	15,913
13 394 State Treasurer	19.00	0.09%	1,354	0	1,354	196	1,551
14 950 Higher Education Department	33.00	0.16%	2,352	0	2,352	341	2,693
15 111 Legislative Council Service	47.00	0.23%	3,350	0	3,350	486	3,836
16 112 Legislative Finance Committee	39.00	0.19%	2,779	0	2,779	403	3,183
17 114 Senate Chief Clerk	8.00	0.04%	570	0	570	83	653
18 115 House Chief Clerk	9.00	0.04%	641	0	641	93	734
19 117 Legislative Education Study Comr	10.00	0.05%	713	0	713	103	816
20 119 Legislative Building	50.00	0.25%	3,563	0	3,563	517	4,080
23 208 NM Compilation Commission	6.00	0.03%	428	0	428	62	490
24 210 Judicial Standards Commission	8.00	0.04%	570	0	570	83	653
25 215 Court of Appeals	62.50	0.31%	4,454	0	4,454	646	5,100
26 216 Supreme Court	61.00	0.30%	4,347	0	4,347	631	4,978
27 218 Administrative Office of the Courts	166.50	0.82%	11,866	0	11,866	1,722	13,588
29 231 Judicial District Court 1st	100.80	0.49%	7,184	0	7,184	1,042	8,226
30 232 Judicial District Court 2nd	385.50	1.89%	27,474	0	27,474	3,986	31,460
31 233 Judicial District Court 3rd	93.50	0.46%	6,664	0	6,664	967	7,630
32 234 Judicial District Court 4th	31.50	0.15%	2,245	0	2,245	326	2,571
33 235 Judicial District Court 5th	89.00	0.44%	6,343	0	6,343	920	7,263
34 236 Judicial District Court 6th	37.00	0.18%	2,637	0	2,637	383	3,019
35 237 Judicial District Court 7th	34.00	0.17%	2,423	0	2,423	352	2,775
36 238 Judicial District Court 8th	39.00	0.19%	2,779	0	2,779	403	3,183
37 239 Judicial District Court 9th	51.50	0.25%	3,670	0	3,670	532	4,203
38 240 Judicial District Court 10th	10.00	0.05%	713	0	713	103	816
39 241 Judicial District Court 11th	90.00	0.44%	6,414	0	6,414	931	7,345
40 242 Judicial District Court 12th	43.50	0.21%	3,100	0	3,100	450	3,550
41 243 Judicial District Court 13th	92.50	0.45%	6,592	0	6,592	956	7,549
42 244 Bernalillo County Metropolitan Crt	340.50	1.67%	24,267	0	24,267	3,521	27,787
43 251 Judicial District Attorney 1st	38.00	0.19%	2,708	0	2,708	393	3,101
44 252 Judicial District Attorney 2nd	299.75	1.47%	21,363	0	21,363	3,099	24,462
45 253 Judicial District Attorney 3rd	37.00	0.18%	2,637	0	2,637	383	3,019
46 254 Judicial District Attorney 4th	17.00	0.08%	1,212	0	1,212	176	1,387
47 255 Judicial District Attorney 5th	40.00	0.20%	2,851	0	2,851	414	3,264
48 256 Judicial District Attorney 6th	23.00	0.11%	1,639	0	1,639	238	1,877

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 257 Judicial District Attorney 7th	19.00	0.09%	\$1,354	\$0	\$1,354	\$196	\$1,551
50 258 Judicial District Attorney 8th	18.00	0.09%	1,283	0	1,283	186	1,469
51 259 Judicial District Attorney 9th	16.00	0.08%	1,140	0	1,140	165	1,306
52 260 Judicial District Attorney 10th	9.00	0.04%	641	0	641	93	734
53 261 Judicial District Attorney 11th	47.00	0.23%	3,350	0	3,350	486	3,836
54 262 Judicial District Attorney 12th	18.00	0.09%	1,283	0	1,283	186	1,469
55 263 Judicial District Attorney 13th	39.00	0.19%	2,779	0	2,779	403	3,183
56 264 Administrative Office of the DAS	13.00	0.06%	926	0	926	134	1,061
57 265 Judicial District Attorney 11th Div I	37.00	0.18%	2,637	0	2,637	383	3,019
59 308 State Auditor	27.00	0.13%	1,924	0	1,924	279	2,203
60 333 Taxation and Revenue	842.00	4.13%	60,008	0	60,008	8,706	68,713
61 337 Investment Council	15.00	0.07%	1,069	0	1,069	155	1,224
62 340 Administrative Hearings Office	14.00	0.07%	998	0	998	145	1,143
67 342 Public School Insurance Authority	7.00	0.03%	499	0	499	72	571
68 343 Retiree Healthcare Authority	19.00	0.09%	1,354	0	1,354	196	1,551
69 350-598 GSD Program Support	27.00	0.13%	1,924	0	1,924	279	2,203
71 350-605 GSD Printing & Graphics	7.00	0.03%	499	0	499	72	571
72 350-606 GSD Risk Management	47.00	0.23%	3,350	0	3,350	486	3,836
73 350-609 GSD Aviation	3.00	0.01%	214	0	214	31	245
74 350-609 GSD Motor Pool	19.00	0.09%	1,354	0	1,354	196	1,551
75 350-609 GSD Surplus Property	5.00	0.02%	356	0	356	52	408
76 352 Education Retirement Brd	56.00	0.27%	3,991	0	3,991	579	4,570
78 280 Public Defender (Prev Agy 355)	394.00	1.93%	28,080	0	28,080	4,074	32,153
79 356 Governor	26.00	0.13%	1,853	0	1,853	269	2,122
80 360 Lieutenant Governor	5.00	0.02%	356	0	356	52	408
81 361 DoIT	134.00	0.66%	9,550	0	9,550	1,385	10,935
82 366 Public Employees Retirement Assc	70.00	0.34%	4,989	0	4,989	724	5,713
84 370 Secretary of State	41.00	0.20%	2,922	0	2,922	424	3,346
86 379 Public Employees Labor Relations	2.00	0.01%	143	0	143	21	163
89 404 Brd of Examiners - Architects	3.00	0.01%	214	0	214	31	245
90 410 Department of Ethics	1.00	0.00%	71	0	71	10	82
92 417 Border Authority	2.00	0.01%	143	0	143	21	163
93 418 Tourism Department	40.00	0.20%	2,851	0	2,851	414	3,264
94 419 Economic Development	35.00	0.17%	2,494	0	2,494	362	2,856
95 420 Regulation and Licensing	248.00	1.22%	17,674	0	17,674	2,564	20,239
96 430 Public Regulation Commission	114.00	0.56%	8,125	0	8,125	1,179	9,303
97 440 Superintendent of Insurance	76.00	0.37%	5,416	0	5,416	786	6,202
98 446 Brd of Medical Examiners	15.00	0.07%	1,069	0	1,069	155	1,224
99 449 Board of Nursing	24.00	0.12%	1,710	0	1,710	248	1,959
100 460 NM State Fair	15.00	0.07%	1,069	0	1,069	155	1,224
101 464 Brd of Licensure - Engineers	5.00	0.02%	356	0	356	52	408
102 465 Gaming Control Brd	39.00	0.19%	2,779	0	2,779	403	3,183

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 469 Racing Commission	7.00	0.03%	\$499	\$0	\$499	\$72	\$571
104 479 Brd of Veterinary Medicine	2.00	0.01%	143	0	143	21	163
106 491 Military Base Planning	1.00	0.00%	71	0	71	10	82
107 495 Spaceport Authority	17.00	0.08%	1,212	0	1,212	176	1,387
108 505 Dept of Cultural Affairs	434.00	2.13%	30,930	0	30,930	4,487	35,418
109 508 Livestock Board	66.00	0.32%	4,704	0	4,704	682	5,386
110 516 Dept of Game & Fish	280.00	1.37%	19,955	0	19,955	2,895	22,850
111 521 Energy, Minerals & Natural Resour	423.00	2.08%	30,146	0	30,146	4,374	34,520
112 522 Youth Conservation Corp	2.00	0.01%	143	0	143	21	163
114 539 Commission on Public Lands	146.00	0.72%	10,405	0	10,405	1,510	11,915
115 550 Office of State Engineer/ISC	260.00	1.28%	18,530	0	18,530	2,688	21,218
119 603 Office of African Amer Affairs	6.00	0.03%	428	0	428	62	490
120 604 Comm for Deaf & Hearing Impaire	12.00	0.06%	855	0	855	124	979
121 605 MLK Commission	2.00	0.01%	143	0	143	21	163
122 606 Commission for the Blind	52.00	0.26%	3,706	0	3,706	538	4,244
123 609 Indian Affairs	9.00	0.04%	641	0	641	93	734
124 611 Early Childhood Education and Ca	6.00	0.03%	428	0	428	62	490
125 624 Aging & Long Term Svcs	192.00	0.94%	13,683	0	13,683	1,985	15,669
126 630 Human Services	1,700.00	8.34%	121,156	0	121,156	17,577	138,733
127 631 Workforce Solutions	413.00	2.03%	29,434	0	29,434	4,270	33,704
128 632 Workers Compensation Admin	102.00	0.50%	7,269	0	7,269	1,055	8,324
130 644 Vocational Rehabilitation	245.00	1.20%	17,461	0	17,461	2,533	19,994
131 645 Disability Commission	11.00	0.05%	784	0	784	114	898
132 647 Developmental Disabilities Comm	17.00	0.08%	1,212	0	1,212	176	1,387
133 662 Miners' Hospital	194.00	0.95%	13,826	0	13,826	2,006	15,832
134 665 Dept of Health	3,031.00	14.87%	216,013	0	216,013	31,339	247,352
135 667 Dept of Environment	505.00	2.48%	35,990	0	35,990	5,221	41,212
136 668 Natural Resources Trustee	3.00	0.01%	214	0	214	31	245
138 670 Veterans Services	50.00	0.25%	3,563	0	3,563	517	4,080
139 690 Children, Youth & Families	1,895.00	9.30%	135,053	0	135,053	19,593	154,646
140 705 Dept of Military Affairs	118.00	0.58%	8,410	0	8,410	1,220	9,630
141 760 Parole Brd	4.00	0.02%	285	0	285	41	326
143 770 Dept of Corrections	1,872.00	9.18%	133,414	0	133,414	19,355	152,769
144 780 Crime Victims Reparations	21.00	0.10%	1,497	0	1,497	217	1,714
145 790 Dept of Public Safety	360.00	1.77%	25,656	0	25,656	3,722	29,379
146 795 Homeland Security & Emergency M	49.00	0.24%	3,492	0	3,492	507	3,999
147 805 Dept of Transportation	2,113.00	10.37%	150,589	0	150,589	21,847	172,436
148 924 Public Education Department	215.00	1.05%	15,323	0	15,323	2,223	17,546
151 940 Public School Facilities Authority	42.00	0.21%	2,993	0	2,993	434	3,428
152 949 Education Trust Board	1.00	0.00%	71	0	71	10	82

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	20,385.05	100.00%	1,452,801	0	1,452,801	209,612	1,662,412
Direct Bills					0		0
Total					\$1,452,801		\$1,662,412
Basis Units: Total FTEs							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	25.00	22.32%	\$368,249	\$0	\$368,249	\$0	\$368,249
5 341-542 DFA - Program Support	7.00	6.25%	103,110	0	103,110	0	103,110
6 341-543 DFA - Comm Dev & Local Gov	31.00	27.68%	456,629	0	456,629	0	456,629
7 341-544 DFA - Financial Control	49.00	43.75%	721,768	0	721,768	0	721,768
172 999 Other	0.01	0.01%	147	0	147	189,235	189,382
Subtotal	112.01	100.00%	1,649,903	0	1,649,903	189,235	1,839,138
Direct Bills					0		0
Total					\$1,649,903		\$1,839,138

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Payroll	IT Support	Total
4 341-541 DFA - Policy & Budget	\$1,167	\$1,782	\$368,249	\$371,197
5 341-542 DFA - Program Support	325	499	103,110	103,934
6 341-543 DFA - Comm Dev & Local Gov	652	2,209	456,629	459,490
7 341-544 DFA - Financial Control	2,389	3,492	721,768	727,649
8 350-608 GSD Facilities Management	1,706	9,711	0	11,417
9 350-604 GSD Purchasing	330	1,714	0	2,044
10 378 Personnel Board	750	2,285	0	3,035
11 369 Commission on Public Records	798	2,203	0	3,001
12 305 Attorney General CS	3,066	15,913	0	18,980
13 394 State Treasurer	36,405	1,551	0	37,955
14 950 Higher Education Department	4,734	2,693	0	7,427
15 111 Legislative Council Service	2,282	3,836	0	6,117
16 112 Legislative Finance Committee	884	3,183	0	4,066
17 114 Senate Chief Clerk	243	653	0	896
18 115 House Chief Clerk	365	734	0	1,099
19 117 Legislative Education Study Comr	610	816	0	1,426
20 119 Legislative Building	1,697	4,080	0	5,778
21 131 Legislature	2,836	0	0	2,836
23 208 NM Compilation Commission	793	490	0	1,283
24 210 Judicial Standards Commission	492	653	0	1,145
25 215 Court of Appeals	1,153	5,100	0	6,254
26 216 Supreme Court	1,644	4,978	0	6,622
27 218 Administrative Office of the Courts	72,274	13,588	0	85,862
28 219 Supreme Crt Building Commission	1	0	0	1
29 231 Judicial District Court 1st	2,385	8,226	0	10,611
30 232 Judicial District Court 2nd	3,650	31,460	0	35,110
31 233 Judicial District Court 3rd	2,878	7,630	0	10,508
32 234 Judicial District Court 4th	2,226	2,571	0	4,796
33 235 Judicial District Court 5th	4,306	7,263	0	11,569
34 236 Judicial District Court 6th	3,237	3,019	0	6,256
35 237 Judicial District Court 7th	2,422	2,775	0	5,197
36 238 Judicial District Court 8th	2,729	3,183	0	5,911
37 239 Judicial District Court 9th	2,195	4,203	0	6,398
38 240 Judicial District Court 10th	1,092	816	0	1,908
39 241 Judicial District Court 11th	3,973	7,345	0	11,318
40 242 Judicial District Court 12th	2,106	3,550	0	5,656
41 243 Judicial District Court 13th	4,906	7,549	0	12,454
42 244 Bernalillo County Metropolitan Crt	3,229	27,787	0	31,017
43 251 Judicial District Attorney 1st	1,268	3,101	0	4,369
44 252 Judicial District Attorney 2nd	2,757	24,462	0	27,219
45 253 Judicial District Attorney 3rd	996	3,019	0	4,016

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Payroll	IT Support	Total
46 254 Judicial District Attorney 4th	\$807	\$1,387	\$0	\$2,194
47 255 Judicial District Attorney 5th	1,432	3,264	0	4,697
48 256 Judicial District Attorney 6th	1,075	1,877	0	2,952
49 257 Judicial District Attorney 7th	763	1,551	0	2,314
50 258 Judicial District Attorney 8th	1,066	1,469	0	2,535
51 259 Judicial District Attorney 9th	1,233	1,306	0	2,539
52 260 Judicial District Attorney 10th	926	734	0	1,660
53 261 Judicial District Attorney 11th	1,087	3,836	0	4,923
54 262 Judicial District Attorney 12th	1,291	1,469	0	2,760
55 263 Judicial District Attorney 13th	1,279	3,183	0	4,461
56 264 Administrative Office of the DAs	2,571	1,061	0	3,632
57 265 Judicial District Attorney 11th Div I	905	3,019	0	3,924
59 308 State Auditor	643	2,203	0	2,847
60 333 Taxation and Revenue	957,858	68,713	0	1,026,571
61 337 Investment Council	1,455	1,224	0	2,679
62 340 Administrative Hearings Office	631	1,143	0	1,773
65 341-543 DFA Comm Devel Other	15,357	0	0	15,357
66 341-544 DFA Financial Control Other	59,073	0	0	59,073
67 342 Public School Insurance Authority	843	571	0	1,414
68 343 Retiree Healthcare Authority	7,788	1,551	0	9,338
69 350-598 GSD Program Support	537	2,203	0	2,741
71 350-605 GSD Printing & Graphics	249	571	0	820
72 350-606 GSD Risk Management	59,630	3,836	0	63,466
73 350-609 GSD Aviation	104	245	0	349
74 350-609 GSD Motor Pool	923	1,551	0	2,473
75 350-609 GSD Surplus Property	110	408	0	518
76 352 Education Retirement Brd	766,035	4,570	0	770,605
77 354 Sentencing Commission	87	0	0	87
78 280 Public Defender (Prev Agy 355)	9,029	32,153	0	41,182
79 356 Governor	595	2,122	0	2,717
80 360 Lieutenant Governor	314	408	0	722
81 361 DoIT	6,020	10,935	0	16,955
82 366 Public Employees Retirement Assn	653,197	5,713	0	658,909
84 370 Secretary of State	2,831	3,346	0	6,177
86 379 Public Employees Labor Relations	286	163	0	449
87 385 New Mexico Finance Authority	53	0	0	53
89 404 Brd of Examiners - Architects	504	245	0	749
90 410 Department of Ethics	305	82	0	387
92 417 Border Authority	665	163	0	828
93 418 Tourism Department	3,664	3,264	0	6,928
94 419 Economic Development	2,286	2,856	0	5,142

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Payroll	IT Support	Total
95 420 Regulation and Licensing	\$9,134	\$20,239	\$0	\$29,373
96 430 Public Regulation Commission	5,008	9,303	0	14,311
97 440 Superintendent of Insurance	6,647	6,202	0	12,849
98 446 Brd of Medical Examiners	1,687	1,224	0	2,911
99 449 Board of Nursing	1,420	1,959	0	3,379
100 460 NM State Fair	3,409	1,224	0	4,633
101 464 Brd of Licensure - Engineers	726	408	0	1,134
102 465 Gaming Control Brd	1,250	3,183	0	4,432
103 469 Racing Commission	1,345	571	0	1,916
104 479 Brd of Veterinary Medicine	888	163	0	1,051
106 491 Military Base Planning	172	82	0	254
107 495 Spaceport Authority	1,655	1,387	0	3,042
108 505 Dept of Cultural Affairs	17,564	35,418	0	52,981
109 508 Livestock Board	4,508	5,386	0	9,894
110 516 Dept of Game & Fish	19,614	22,850	0	42,464
111 521 Energy, Minerals & Natural Resour	18,047	34,520	0	52,566
112 522 Youth Conservation Corp	631	163	0	794
113 538 Intertribal Ceremonial Office	12	0	0	12
114 539 Commission on Public Lands	5,581	11,915	0	17,496
115 550 Office of State Engineer/ISC	5,874	21,218	0	27,092
118 601 Commission on Women	1	0	0	1
119 603 Office of African Amer Affairs	893	490	0	1,383
120 604 Comm for Deaf & Hearing Impaired	683	979	0	1,662
121 605 MLK Commission	224	163	0	387
122 606 Commission for the Blind	5,328	4,244	0	9,572
123 609 Indian Affairs	1,383	734	0	2,117
124 611 Early Childhood Education and Ca	159	490	0	649
125 624 Aging & Long Term Svcs	5,340	15,669	0	21,009
126 630 Human Services	1,038,917	138,733	0	1,177,650
127 631 Workforce Solutions	34,227	33,704	0	67,930
128 632 Workers Compensation Admin	2,279	8,324	0	10,603
129 635 Workforce Trng & Development	3	0	0	3
130 644 Vocational Rehabilitation	79,880	19,994	0	99,874
131 645 Disability Commission	917	898	0	1,815
132 647 Developmental Disabilities Comm	2,483	1,387	0	3,870
133 662 Miners' Hospital	9,672	15,832	0	25,504
134 665 Dept of Health	56,539	247,352	0	303,891
135 667 Dept of Environment	14,368	41,212	0	55,579
136 668 Natural Resources Trustee	273	245	0	518
137 669 Health Policy Commission	1	0	0	1
138 670 Veterans Services	2,516	4,080	0	6,597

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Payroll	IT Support	Total
139 690 Children, Youth & Families	\$349,893	\$154,646	\$0	\$504,539
140 705 Dept of Military Affairs	12,157	9,630	0	21,787
141 760 Parole Brd	500	326	0	826
142 765 Juvenile Parole Brd	53	0	0	53
143 770 Dept of Corrections	21,959	152,769	0	174,728
144 780 Crime Victims Reparations	5,939	1,714	0	7,653
145 790 Dept of Public Safety	24,575	29,379	0	53,953
146 795 Homeland Security & Emergency M	3,420	3,999	0	7,418
147 805 Dept of Transportation	81,962	172,436	0	254,398
148 924 Public Education Department	27,901	17,546	0	45,447
151 940 Public School Facilities Authority	2,926	3,428	0	6,354
152 949 Education Trust Board	846	82	0	928
172 999 Other	0	0	189,382	189,382
Total	\$4,642,846	\$1,662,412	\$1,839,138	\$8,144,396

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:8 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management	Other Direct Cost
Personnel Costs						
Salaries	S1	5,637,541	843,642	4,100,327	249,545	444,027
<i>Salary % Split</i>			<i>14.96%</i>	<i>72.73%</i>	<i>4.43%</i>	<i>7.88%</i>
Benefits	P	2,802,485	252,954	2,332,199	106,752	110,580
Subtotal - Personnel Costs		8,440,026	1,096,596	6,432,526	356,297	554,607
Services & Supplies Cost						
Professional Fees	P	263,752	94,997	128,629	0	40,126
Travel	P	4,630	0	620	751	3,259
Transportation	P	108,346	22,261	85,733	318	34
Furniture/Fixtures	P	5,552	0	5,552	0	0
Bld/Structure	P	215,483	20	215,463	0	0
Supplies	P	40,551	19,775	20,776	0	0
Maintenance	P	285,979	126,594	159,385	0	0
Telecomm	P	4,263	0	4,263	0	0
DOIT Services	P	248,295	189,320	57,701	0	1,274
Rental Expense	P	10,657	0	10,657	0	0
Utilities	P	3,007,796	0	3,007,796	0	0
Other Operating	P	1,391,800	17,349	1,371,832	281	2,338
Debt Service	D	6,724,093	0	0	0	0
Deduct Direct Costs	P	(601,638)	0	0	0	(601,638)
Subtotal - Services & Supplies		11,709,559	470,316	5,068,407	1,350	(554,607)
Department Cost Total		20,149,585	1,566,912	11,500,933	357,647	(0)
Adjustments to Cost						
Debt Service	D	(6,724,093)	0	0	0	0
Subtotal - Adjustments		(6,724,093)	0	0	0	0
Total Costs After Adjustments		13,425,492	1,566,912	11,500,933	357,647	(0)
General Admin Distribution			(1,566,912)	1,519,655	47,257	0
Grand Total		\$13,425,492		\$13,020,588	\$404,904	\$(0)

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:8 350-608 GSD Facilities Management

Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management	Other Direct Cost
1 128 S Capitol	\$420	\$0	\$407	\$13	\$0
1 2542 Cerrillos	59,011	0	57,231	1,780	0
Subtotal - Building Depreciation	59,431	0	57,638	1,792	0
3 GOB 2003 B	0	0	0	0	0
3 GOB 2009	(810)	0	(786)	(24)	0
3 STB 2005 B1	(24)	0	(23)	(1)	0
3 STB 2006 A	(3)	0	(3)	(0)	0
3 STB 2007 A	(172)	0	(167)	(5)	0
3 STB 2008 A1	(1,559)	0	(1,512)	(47)	0
3 STB 2009 A	69,724	0	67,621	2,103	0
3 STB 2010 A	22,528	0	21,849	679	0
3 STB 2010 D	(2)	0	(2)	(0)	0
3 STB 2012 A	365,856	0	354,822	11,034	0
3 STB 2011 A1	169,455	0	164,344	5,111	0
3 STB 2013A	(10,010)	0	(9,708)	(302)	0
3 STB 2014A	3,432	0	3,329	104	0
3 STB 2015A	521,417	0	505,692	15,726	0
3 STB 2016A	1,089,942	0	1,057,070	32,872	0
3 STB 2016D	18,833	0	18,265	568	0
3 STB 2018A	651,573	0	631,922	19,651	0
Subtotal - Interest Expense	2,900,181	0	2,812,714	87,468	0
4 Policy & Budget	799	188	957	30	0
Subtotal - 341-541 DFA - Policy & Budget	799	188	957	30	0
7 Accounting	1,484	221	1,654	51	0
7 Payroll	8,481	1,230	9,418	293	0
Subtotal - 341-544 DFA - Financial Cor	9,965	1,452	11,073	344	0
8 Facilities Maintenance	0	27,060	26,244	816	0
Subtotal - 350-608 GSD Facilities Man	0	27,060	26,244	816	0
9 Purchasing	0	523	507	16	0
9 Contract Review	0	1,138	1,104	34	0

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:8 350-608 GSD Facilities Management

Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management	Other Direct Cost
Subtotal - 350-604 GSD Purchasing	\$0	\$1,661	\$1,611	\$50	\$0
10 Human Resources	0	13,971	13,549	421	0
10 Adjudication	0	2,485	2,410	75	0
Subtotal - 378 Personnel Board	0	16,455	15,959	496	0
13 Banking/Cash Mgmt	0	763	740	23	0
Subtotal - 394 State Treasurer	0	763	740	23	0
Total Incoming	2,970,376	47,579	2,926,936	91,020	0
C. Total Allocated		\$16,443,447	\$15,947,524	\$495,924	\$(0)
			96.98%	3.02%	0.00%

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	0.05%	\$7,686	\$0	\$7,686	\$0	\$7,686
5 341-542 DFA - Program Support	1,792.40	0.02%	2,933	0	2,933	0	2,933
6 341-543 DFA - Comm Dev & Local Gov	10,629.26	0.11%	17,394	0	17,394	0	17,394
7 341-544 DFA - Financial Control	13,930.61	0.14%	22,797	0	22,797	0	22,797
8 350-608 GSD Facilities Management	16,536.00	0.17%	27,060	0	27,060	0	27,060
9 350-604 GSD Purchasing	20,019.00	0.21%	32,760	0	32,760	96	32,856
10 378 Personnel Board	96,391.00	0.99%	157,739	0	157,739	460	158,199
11 369 Commission on Public Records	150,563.00	1.55%	246,388	0	246,388	719	247,107
12 305 Attorney General CS	59,832.00	0.62%	97,912	0	97,912	286	98,197
54 262 Judicial District Attorney 12th	249.00	0.00%	407	0	407	1	409
60 333 Taxation and Revenue	149,838.00	1.54%	245,202	0	245,202	715	245,917
62 340 Administrative Hearings Office	5,673.00	0.06%	9,284	0	9,284	27	9,311
64 341-541 DFA Finance Board	1,615.89	0.02%	2,644	0	2,644	8	2,652
69 350-598 GSD Program Support	6,299.00	0.06%	10,308	0	10,308	30	10,338
71 350-605 GSD Printing & Graphics	25,880.00	0.27%	42,351	0	42,351	124	42,475
72 350-606 GSD Risk Management	19,517.00	0.20%	31,939	0	31,939	93	32,032
74 350-609 GSD Motor Pool	18,062.00	0.19%	29,558	0	29,558	86	29,644
75 350-609 GSD Surplus Property	19,379.00	0.20%	31,713	0	31,713	92	31,805
79 356 Governor	140.00	0.00%	229	0	229	1	230
81 361 DoIT	146,479.00	1.51%	239,705	0	239,705	699	240,404
84 370 Secretary of State	3,169.00	0.03%	5,186	0	5,186	15	5,201
93 418 Tourism Department	14,693.00	0.15%	24,044	0	24,044	70	24,114
94 419 Economic Development	14,275.00	0.15%	23,360	0	23,360	68	23,428
95 420 Regulation and Licensing	65,688.00	0.68%	107,495	0	107,495	313	107,808
108 505 Dept of Cultural Affairs	22,922.00	0.24%	37,511	0	37,511	109	37,620
111 521 Energy, Minerals & Natural Resour	59,556.00	0.61%	97,460	0	97,460	284	97,744
115 550 Office of State Engineer/ISC	56,290.00	0.58%	92,116	0	92,116	269	92,384
122 606 Commission for the Blind	40,236.00	0.41%	65,844	0	65,844	192	66,036
123 609 Indian Affairs	3,851.00	0.04%	6,302	0	6,302	18	6,320
125 624 Aging & Long Term Svcs	48,277.00	0.50%	79,003	0	79,003	230	79,233
126 630 Human Services	87,298.00	0.90%	142,859	0	142,859	417	143,275
127 631 Workforce Solutions	162,160.00	1.67%	265,366	0	265,366	774	266,140
128 632 Workers Compensation Admin	67,462.00	0.69%	110,398	0	110,398	322	110,720
130 644 Vocational Rehabilitation	62,230.00	0.64%	101,836	0	101,836	297	102,133
131 645 Disability Commission	3,136.00	0.03%	5,132	0	5,132	15	5,147
134 665 Dept of Health	1,259,703.00	12.96%	2,061,438	0	2,061,438	6,012	2,067,449
135 667 Dept of Environment	71,670.00	0.74%	117,284	0	117,284	342	117,626
138 670 Veterans Services	36,394.00	0.37%	59,557	0	59,557	174	59,731
139 690 Children, Youth & Families	564,156.00	5.81%	923,212	0	923,212	2,692	925,904
143 770 Dept of Corrections	2,690,639.00	27.69%	4,403,089	0	4,403,089	12,840	4,415,929
145 790 Dept of Public Safety	1,697,798.00	17.47%	2,778,357	0	2,778,357	8,102	2,786,459
148 924 Public Education Department	34,854.00	0.36%	57,037	0	57,037	166	57,203

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Facilities Maintenance Allocations

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 940 Public School Facilities Authority	1,532.00	0.02%	\$2,507	\$0	\$2,507	\$7	\$2,514
154 952 University of New Mexico	106,081.00	1.09%	173,596	0	173,596	506	174,102
155 954 New Mexico State University	22,303.00	0.23%	36,498	0	36,498	106	36,604
172 999 Other	1,753,118.00	18.04%	2,868,885	0	2,868,885	8,366	2,877,251
Subtotal	9,717,013.00	100.00%	15,901,380	0	15,901,380	46,144	15,947,524
Direct Bills					0		0
Total					\$15,901,380		\$15,947,524
Basis Units: Square Footage Maintained							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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%	\$1,503	\$0	\$1,503	\$4	\$1,507
12 305 Attorney General CS	2	0.61%	3,006	0	3,006	9	3,015
13 394 State Treasurer	1	0.30%	1,503	0	1,503	4	1,507
59 308 State Auditor	1	0.30%	1,503	0	1,503	4	1,507
60 333 Taxation and Revenue	34	10.33%	51,102	0	51,102	148	51,250
61 337 Investment Council	1	0.30%	1,503	0	1,503	4	1,507
62 340 Administrative Hearings Office	1	0.30%	1,503	0	1,503	4	1,507
68 343 Retiree Healthcare Authority	2	0.61%	3,006	0	3,006	9	3,015
74 350-609 GSD Motor Pool	1	0.30%	1,503	0	1,503	4	1,507
76 352 Education Retirement Brd	2	0.61%	3,006	0	3,006	9	3,015
81 361 DoIT	4	1.22%	6,012	0	6,012	17	6,029
82 366 Public Employees Retirement Assc	1	0.30%	1,503	0	1,503	4	1,507
86 379 Public Employees Labor Relations	1	0.30%	1,503	0	1,503	4	1,507
94 419 Economic Development	1	0.30%	1,503	0	1,503	4	1,507
95 420 Regulation and Licensing	1	0.30%	1,503	0	1,503	4	1,507
97 440 Superintendent of Insurance	2	0.61%	3,006	0	3,006	9	3,015
99 449 Board of Nursing	1	0.30%	1,503	0	1,503	4	1,507
102 465 Gaming Control Brd	1	0.30%	1,503	0	1,503	4	1,507
103 469 Racing Commission	1	0.30%	1,503	0	1,503	4	1,507
104 479 Brd of Veterinary Medicine	1	0.30%	1,503	0	1,503	4	1,507
108 505 Dept of Cultural Affairs	2	0.61%	3,006	0	3,006	9	3,015
109 508 Livestock Board	1	0.30%	1,503	0	1,503	4	1,507
110 516 Dept of Game & Fish	4	1.22%	6,012	0	6,012	17	6,029
111 521 Energy, Minerals & Natural Resour	2	0.61%	3,006	0	3,006	9	3,015
112 522 Youth Conservation Corp	1	0.30%	1,503	0	1,503	4	1,507
115 550 Office of State Engineer/ISC	6	1.82%	9,018	0	9,018	26	9,044
119 603 Office of African Amer Affairs	1	0.30%	1,503	0	1,503	4	1,507
120 604 Comm for Deaf & Hearing Impairex	2	0.61%	3,006	0	3,006	9	3,015
121 605 MLK Commission	1	0.30%	1,503	0	1,503	4	1,507
122 606 Commission for the Blind	3	0.91%	4,509	0	4,509	13	4,522
125 624 Aging & Long Term Svcs	21	6.38%	31,563	0	31,563	92	31,655
126 630 Human Services	38	11.55%	57,114	0	57,114	166	57,280
127 631 Workforce Solutions	4	1.22%	6,012	0	6,012	17	6,029
128 632 Workers Compensation Admin	4	1.22%	6,012	0	6,012	17	6,029
130 644 Vocational Rehabilitation	16	4.86%	24,048	0	24,048	70	24,118
131 645 Disability Commission	1	0.30%	1,503	0	1,503	4	1,507
132 647 Developmental Disabilities Comm	1	0.30%	1,503	0	1,503	4	1,507
134 665 Dept of Health	46	13.98%	69,138	0	69,138	201	69,339
135 667 Dept of Environment	27	8.21%	40,581	0	40,581	118	40,699
138 670 Veterans Services	6	1.82%	9,018	0	9,018	26	9,044
139 690 Children, Youth & Families	32	9.73%	48,096	0	48,096	140	48,236
143 770 Dept of Corrections	26	7.90%	39,078	0	39,078	113	39,192

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Lease Management Allocations

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 780 Crime Victims Reparations	1	0.30%	\$1,503	\$0	\$1,503	\$4	\$1,507
145 790 Dept of Public Safety	14	4.26%	21,042	0	21,042	61	21,103
146 795 Homeland Security & Emergency M	1	0.30%	1,503	0	1,503	4	1,507
147 805 Dept of Transportation	3	0.91%	4,509	0	4,509	13	4,522
148 924 Public Education Department	1	0.30%	1,503	0	1,503	4	1,507
151 940 Public School Facilities Authority	1	0.30%	1,503	0	1,503	4	1,507
152 949 Education Trust Board	1	0.30%	1,503	0	1,503	4	1,507
153 950 Higher Education Other	2	0.61%	3,006	0	3,006	9	3,015
Subtotal	329	100.00%	494,489	0	494,489	1,435	495,924
Direct Bills					0		0
Total					\$494,489		\$495,924
Basis Units: Leases Per Department							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Other Direct Cost Allocations

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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 Allocation to Other							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:8 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Other Direct Cost	Total
4 341-541 DFA - Policy & Budget	\$7,686	\$0	\$0	\$7,686
5 341-542 DFA - Program Support	2,933	0	0	2,933
6 341-543 DFA - Comm Dev & Local Gov	17,394	0	0	17,394
7 341-544 DFA - Financial Control	22,797	0	0	22,797
8 350-608 GSD Facilities Management	27,060	0	0	27,060
9 350-604 GSD Purchasing	32,856	0	0	32,856
10 378 Personnel Board	158,199	0	0	158,199
11 369 Commission on Public Records	247,107	1,507	0	248,614
12 305 Attorney General CS	98,197	3,015	0	101,212
13 394 State Treasurer	0	1,507	0	1,507
54 262 Judicial District Attorney 12th	409	0	0	409
59 308 State Auditor	0	1,507	0	1,507
60 333 Taxation and Revenue	245,917	51,250	0	297,168
61 337 Investment Council	0	1,507	0	1,507
62 340 Administrative Hearings Office	9,311	1,507	0	10,818
64 341-541 DFA Finance Board	2,652	0	0	2,652
68 343 Retiree Healthcare Authority	0	3,015	0	3,015
69 350-598 GSD Program Support	10,338	0	0	10,338
71 350-605 GSD Printing & Graphics	42,475	0	0	42,475
72 350-606 GSD Risk Management	32,032	0	0	32,032
74 350-609 GSD Motor Pool	29,644	1,507	0	31,151
75 350-609 GSD Surplus Property	31,805	0	0	31,805
76 352 Education Retirement Brd	0	3,015	0	3,015
79 356 Governor	230	0	0	230
81 361 DoIT	240,404	6,029	0	246,434
82 366 Public Employees Retirement Assn	0	1,507	0	1,507
84 370 Secretary of State	5,201	0	0	5,201
86 379 Public Employees Labor Relations	0	1,507	0	1,507
93 418 Tourism Department	24,114	0	0	24,114
94 419 Economic Development	23,428	1,507	0	24,936
95 420 Regulation and Licensing	107,808	1,507	0	109,316
97 440 Superintendent of Insurance	0	3,015	0	3,015
99 449 Board of Nursing	0	1,507	0	1,507
102 465 Gaming Control Brd	0	1,507	0	1,507
103 469 Racing Commission	0	1,507	0	1,507
104 479 Brd of Veterinary Medicine	0	1,507	0	1,507
108 505 Dept of Cultural Affairs	37,620	3,015	0	40,635
109 508 Livestock Board	0	1,507	0	1,507
110 516 Dept of Game & Fish	0	6,029	0	6,029
111 521 Energy, Minerals & Natural Resour	97,744	3,015	0	100,759
112 522 Youth Conservation Corp	0	1,507	0	1,507

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:8 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Other Direct Cost	Total
115 550 Office of State Engineer/ISC	\$92,384	\$9,044	\$0	\$101,428
119 603 Office of African Amer Affairs	0	1,507	0	1,507
120 604 Comm for Deaf & Hearing Impaired	0	3,015	0	3,015
121 605 MLK Commission	0	1,507	0	1,507
122 606 Commission for the Blind	66,036	4,522	0	70,558
123 609 Indian Affairs	6,320	0	0	6,320
125 624 Aging & Long Term Svcs	79,233	31,655	0	110,888
126 630 Human Services	143,275	57,280	0	200,555
127 631 Workforce Solutions	266,140	6,029	0	272,170
128 632 Workers Compensation Admin	110,720	6,029	0	116,749
130 644 Vocational Rehabilitation	102,133	24,118	0	126,251
131 645 Disability Commission	5,147	1,507	0	6,654
132 647 Developmental Disabilities Comm	0	1,507	0	1,507
134 665 Dept of Health	2,067,449	69,339	0	2,136,788
135 667 Dept of Environment	117,626	40,699	0	158,325
138 670 Veterans Services	59,731	9,044	0	68,775
139 690 Children, Youth & Families	925,904	48,236	0	974,140
143 770 Dept of Corrections	4,415,929	39,192	0	4,455,121
144 780 Crime Victims Reparations	0	1,507	0	1,507
145 790 Dept of Public Safety	2,786,459	21,103	0	2,807,562
146 795 Homeland Security & Emergency M	0	1,507	0	1,507
147 805 Dept of Transportation	0	4,522	0	4,522
148 924 Public Education Department	57,203	1,507	0	58,710
151 940 Public School Facilities Authority	2,514	1,507	0	4,022
152 949 Education Trust Board	0	1,507	0	1,507
153 950 Higher Education Other	0	3,015	0	3,015
154 952 University of New Mexico	174,102	0	0	174,102
155 954 New Mexico State University	36,604	0	0	36,604
172 999 Other	2,877,251	0	(0)	2,877,251
Total	\$15,947,524	\$495,924	\$(0)	\$16,443,447

FY 2022 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.
- 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.
- 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

A. Department Costs

Dept:9 350-604 GSD Purchasing

Description		Amount	General Admin	Purchasing	Contract Review	Other Direct Cost
Personnel Costs						
Salaries	S1	1,497,474	0	424,113	156,897	916,464
			<i>.00%</i>	<i>28.32%</i>	<i>10.48%</i>	<i>61.20%</i>
Benefits	P	596,295	0	168,858	64,165	363,272
Subtotal - Personnel Costs		2,093,769	0	592,971	221,062	1,279,736
Services & Supplies Cost						
Professional Fees	P	32,287	0	720	0	31,567
Travel	P	1,621	0	0	0	1,621
Transportation Expense	P	1,227	0	0	0	1,227
Furn & Fixtures	P	1,494	0	0	0	1,494
Bld/Structures	P	4,377	0	0	0	4,377
Supplies	P	51,553	0	0	0	51,553
Maintenance	P	97,503	0	0	0	97,503
Telecomm	P	369	0	0	0	369
DOIT Services	P	57,925	0	0	0	57,925
Rental Expense	P	4,067	0	0	0	4,067
Other Operating	P	25,001	0	0	0	25,001
Transfers	P	109,701	0	0	0	109,701
Deduct Direct Costs	P	(1,666,141)	0	0	0	(1,666,141)
Subtotal - Services & Supplies		(1,279,016)	0	720	0	(1,279,736)
Department Cost Total		814,753	0	593,691	221,062	0
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		814,753	0	593,691	221,062	0
General Admin Distribution			0	0	0	0
Grand Total		\$814,753		\$593,691	\$221,062	\$0

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:9 350-604 GSD Purchasing

Department	First Incoming	Second Incoming	Purchasing	Contract Review	Other Direct Cost
1 Joseph Montoya	\$63,908	\$0	\$18,100	\$6,696	\$39,112
Subtotal - Building Depreciation	63,908	0	18,100	6,696	39,112
4 Policy & Budget	155	36	54	20	117
Subtotal - 341-541 DFA - Policy & Budget	155	36	54	20	117
7 Accounting	287	43	94	35	202
7 Payroll	1,497	217	485	180	1,049
Subtotal - 341-544 DFA - Financial Cor	1,784	260	579	214	1,251
8 Facilities Maintenance	32,760	96	9,305	3,442	20,108
Subtotal - 350-608 GSD Facilities Man	32,760	96	9,305	3,442	20,108
9 Purchasing	0	101	28	11	62
9 Contract Review	0	948	269	99	580
Subtotal - 350-604 GSD Purchasing	0	1,049	297	110	642
10 Human Resources	0	2,465	698	258	1,509
10 Adjudication	0	453	128	48	277
Subtotal - 378 Personnel Board	0	2,919	827	306	1,786
13 Banking/Cash Mgmt	0	147	42	15	90
Subtotal - 394 State Treasurer	0	147	42	15	90
Total Incoming	98,607	4,507	29,204	10,804	63,107
C. Total Allocated		\$917,867	\$622,895	\$231,866	\$63,107
			67.86%	25.26%	6.88%

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	16	0.02%	\$107	\$0	\$107	\$0	\$107
5 341-542 DFA - Program Support	4	0.00%	27	0	27	0	27
6 341-543 DFA - Comm Dev & Local Gov	9	0.01%	60	0	60	0	60
7 341-544 DFA - Financial Control	32	0.03%	215	0	215	0	215
8 350-608 GSD Facilities Management	78	0.08%	523	0	523	0	523
9 350-604 GSD Purchasing	15	0.02%	101	0	101	0	101
10 378 Personnel Board	82	0.09%	550	0	550	1	551
11 369 Commission on Public Records	77	0.08%	516	0	516	1	518
12 305 Attorney General CS	249	0.27%	1,670	0	1,670	3	1,674
13 394 State Treasurer	104	0.11%	698	0	698	1	699
14 950 Higher Education Department	756	0.82%	5,071	0	5,071	10	5,081
15 111 Legislative Council Service	29	0.03%	195	0	195	0	195
16 112 Legislative Finance Committee	80	0.09%	537	0	537	1	538
17 114 Senate Chief Clerk	9	0.01%	60	0	60	0	60
18 115 House Chief Clerk	10	0.01%	67	0	67	0	67
19 117 Legislative Education Study Comr	42	0.05%	282	0	282	1	282
20 119 Legislative Building	22	0.02%	148	0	148	0	148
23 208 NM Compilation Commission	50	0.05%	335	0	335	1	336
24 210 Judicial Standards Commission	97	0.10%	651	0	651	1	652
25 215 Court of Appeals	135	0.15%	905	0	905	2	907
26 216 Supreme Court	276	0.30%	1,851	0	1,851	4	1,855
27 218 Administrative Office of the Courts	1,664	1.80%	11,161	0	11,161	23	11,184
29 231 Judicial District Court 1st	219	0.24%	1,469	0	1,469	3	1,472
30 232 Judicial District Court 2nd	646	0.70%	4,333	0	4,333	9	4,342
31 233 Judicial District Court 3rd	409	0.44%	2,743	0	2,743	6	2,749
32 234 Judicial District Court 4th	296	0.32%	1,985	0	1,985	4	1,989
33 235 Judicial District Court 5th	854	0.92%	5,728	0	5,728	12	5,740
34 236 Judicial District Court 6th	485	0.52%	3,253	0	3,253	7	3,260
35 237 Judicial District Court 7th	263	0.28%	1,764	0	1,764	4	1,768
36 238 Judicial District Court 8th	480	0.52%	3,220	0	3,220	7	3,226
37 239 Judicial District Court 9th	290	0.31%	1,945	0	1,945	4	1,949
38 240 Judicial District Court 10th	145	0.16%	973	0	973	2	975
39 241 Judicial District Court 11th	402	0.43%	2,696	0	2,696	6	2,702
40 242 Judicial District Court 12th	155	0.17%	1,040	0	1,040	2	1,042
41 243 Judicial District Court 13th	1,084	1.17%	7,271	0	7,271	15	7,286
42 244 Bernalillo County Metropolitan Crt	606	0.65%	4,065	0	4,065	8	4,073
43 251 Judicial District Attorney 1st	199	0.21%	1,335	0	1,335	3	1,337
44 252 Judicial District Attorney 2nd	641	0.69%	4,299	0	4,299	9	4,308
45 253 Judicial District Attorney 3rd	137	0.15%	919	0	919	2	921
46 254 Judicial District Attorney 4th	138	0.15%	926	0	926	2	928
47 255 Judicial District Attorney 5th	444	0.48%	2,978	0	2,978	6	2,984
48 256 Judicial District Attorney 6th	294	0.32%	1,972	0	1,972	4	1,976

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Purchasing Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 257 Judicial District Attorney 7th	72	0.08%	\$483	\$0	\$483	\$1	\$484
50 258 Judicial District Attorney 8th	161	0.17%	1,080	0	1,080	2	1,082
51 259 Judicial District Attorney 9th	448	0.48%	3,005	0	3,005	6	3,011
52 260 Judicial District Attorney 10th	142	0.15%	952	0	952	2	954
53 261 Judicial District Attorney 11th	244	0.26%	1,637	0	1,637	3	1,640
54 262 Judicial District Attorney 12th	192	0.21%	1,288	0	1,288	3	1,290
55 263 Judicial District Attorney 13th	295	0.32%	1,979	0	1,979	4	1,983
56 264 Administrative Office of the DAs	360	0.39%	2,415	0	2,415	5	2,420
57 265 Judicial District Attorney 11th Div I	131	0.14%	879	0	879	2	880
59 308 State Auditor	79	0.09%	530	0	530	1	531
60 333 Taxation and Revenue	1,259	1.36%	8,444	0	8,444	17	8,462
61 337 Investment Council	91	0.10%	610	0	610	1	612
62 340 Administrative Hearings Office	73	0.08%	490	0	490	1	491
65 341-543 DFA Comm Devel Other	180	0.19%	1,207	0	1,207	2	1,210
66 341-544 DFA Financial Control Other	691	0.75%	4,635	0	4,635	10	4,644
67 342 Public School Insurance Authority	65	0.07%	436	0	436	1	437
68 343 Retiree Healthcare Authority	97	0.10%	651	0	651	1	652
69 350-598 GSD Program Support	25	0.03%	168	0	168	0	168
71 350-605 GSD Printing & Graphics	11	0.01%	74	0	74	0	74
72 350-606 GSD Risk Management	2,737	2.95%	18,358	0	18,358	38	18,396
73 350-609 GSD Aviation	5	0.01%	34	0	34	0	34
74 350-609 GSD Motor Pool	42	0.05%	282	0	282	1	282
75 350-609 GSD Surplus Property	5	0.01%	34	0	34	0	34
76 352 Education Retirement Brd	331	0.36%	2,220	0	2,220	5	2,225
77 354 Sentencing Commission	12	0.01%	80	0	80	0	81
78 280 Public Defender (Prev Agy 355)	386	0.42%	2,589	0	2,589	5	2,594
79 356 Governor	36	0.04%	241	0	241	0	242
80 360 Lieutenant Governor	29	0.03%	195	0	195	0	195
81 361 DoIT	504	0.54%	3,380	0	3,380	7	3,387
82 366 Public Employees Retirement Assc	208	0.22%	1,395	0	1,395	3	1,398
84 370 Secretary of State	196	0.21%	1,315	0	1,315	3	1,317
86 379 Public Employees Labor Relations	45	0.05%	302	0	302	1	302
89 404 Brd of Examiners - Architects	37	0.04%	248	0	248	1	249
90 410 Department of Ethics	44	0.05%	295	0	295	1	296
92 417 Border Authority	49	0.05%	329	0	329	1	329
93 418 Tourism Department	253	0.27%	1,697	0	1,697	3	1,700
94 419 Economic Development	605	0.65%	4,058	0	4,058	8	4,066
95 420 Regulation and Licensing	665	0.72%	4,460	0	4,460	9	4,470
96 430 Public Regulation Commission	937	1.01%	6,285	0	6,285	13	6,298
97 440 Superintendent of Insurance	336	0.36%	2,254	0	2,254	5	2,258
98 446 Brd of Medical Examiners	120	0.13%	805	0	805	2	807
99 449 Board of Nursing	134	0.14%	899	0	899	2	901

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Purchasing Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 460 NM State Fair	623	0.67%	\$4,179	\$0	\$4,179	\$9	\$4,187
101 464 Brd of Licensure - Engineers	40	0.04%	268	0	268	1	269
102 465 Gaming Control Brd	121	0.13%	812	0	812	2	813
103 469 Racing Commission	94	0.10%	630	0	630	1	632
104 479 Brd of Veterinary Medicine	91	0.10%	610	0	610	1	612
106 491 Military Base Planning	12	0.01%	80	0	80	0	81
107 495 Spaceport Authority	177	0.19%	1,187	0	1,187	2	1,190
108 505 Dept of Cultural Affairs	2,412	2.60%	16,178	0	16,178	33	16,211
109 508 Livestock Board	288	0.31%	1,932	0	1,932	4	1,936
110 516 Dept of Game & Fish	4,651	5.02%	31,196	0	31,196	64	31,260
111 521 Energy, Minerals & Natural Resour	2,852	3.08%	19,129	0	19,129	39	19,169
112 522 Youth Conservation Corp	110	0.12%	738	0	738	2	739
113 538 Intertribal Ceremonial Office	2	0.00%	13	0	13	0	13
114 539 Commission on Public Lands	610	0.66%	4,091	0	4,091	8	4,100
115 550 Office of State Engineer/ISC	1,090	1.18%	7,311	0	7,311	15	7,326
119 603 Office of African Amer Affairs	176	0.19%	1,180	0	1,180	2	1,183
120 604 Comm for Deaf & Hearing Impairec	97	0.10%	651	0	651	1	652
121 605 MLK Commission	35	0.04%	235	0	235	0	235
122 606 Commission for the Blind	345	0.37%	2,314	0	2,314	5	2,319
123 609 Indian Affairs	268	0.29%	1,798	0	1,798	4	1,801
124 611 Early Childhood Education and Ca	27	0.03%	181	0	181	0	181
125 624 Aging & Long Term Svcs	840	0.91%	5,634	0	5,634	12	5,646
126 630 Human Services	1,875	2.02%	12,576	0	12,576	26	12,602
127 631 Workforce Solutions	963	1.04%	6,459	0	6,459	13	6,472
128 632 Workers Compensation Admin	404	0.44%	2,710	0	2,710	6	2,715
130 644 Vocational Rehabilitation	641	0.69%	4,299	0	4,299	9	4,308
131 645 Disability Commission	156	0.17%	1,046	0	1,046	2	1,048
132 647 Developmental Disabilities Comm	234	0.25%	1,570	0	1,570	3	1,573
133 662 Miners' Hospital	927	1.00%	6,218	0	6,218	13	6,230
134 665 Dept of Health	8,073	8.71%	54,148	0	54,148	111	54,259
135 667 Dept of Environment	1,980	2.14%	13,280	0	13,280	27	13,308
136 668 Natural Resources Trustee	17	0.02%	114	0	114	0	114
138 670 Veterans Services	296	0.32%	1,985	0	1,985	4	1,989
139 690 Children, Youth & Families	3,522	3.80%	23,623	0	23,623	49	23,672
140 705 Dept of Military Affairs	823	0.89%	5,520	0	5,520	11	5,531
141 760 Parole Brd	16	0.02%	107	0	107	0	108
142 765 Juvenile Parole Brd	1	0.00%	7	0	7	0	7
143 770 Dept of Corrections	4,585	4.95%	30,753	0	30,753	63	30,816
144 780 Crime Victims Reparations	268	0.29%	1,798	0	1,798	4	1,801
145 790 Dept of Public Safety	2,576	2.78%	17,278	0	17,278	36	17,314
146 795 Homeland Security & Emergency M	572	0.62%	3,837	0	3,837	8	3,844
147 805 Dept of Transportation	20,558	22.18%	137,889	0	137,889	284	138,172

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Purchasing Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	4,099	4.42%	\$27,493	\$0	\$27,493	\$57	\$27,550
151 940 Public School Facilities Authority	672	0.73%	4,507	0	4,507	9	4,517
152 949 Education Trust Board	104	0.11%	698	0	698	1	699
Subtotal	92,678	100.00%	621,618	0	621,618	1,277	622,895
Direct Bills					0		0
Total					\$621,618		\$622,895
Basis Units: Purchase Vouchers							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Contract Review 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	5	0.41%	\$948	\$0	\$948	\$0	\$948
5 341-542 DFA - Program Support	2	0.16%	379	0	379	0	379
6 341-543 DFA - Comm Dev & Local Gov	8	0.66%	1,517	0	1,517	0	1,517
7 341-544 DFA - Financial Control	10	0.82%	1,897	0	1,897	0	1,897
8 350-608 GSD Facilities Management	6	0.49%	1,138	0	1,138	0	1,138
9 350-604 GSD Purchasing	5	0.41%	948	0	948	0	948
10 378 Personnel Board	2	0.16%	379	0	379	1	380
11 369 Commission on Public Records	1	0.08%	190	0	190	0	190
12 305 Attorney General CS	22	1.80%	4,173	0	4,173	9	4,181
13 394 State Treasurer	5	0.41%	948	0	948	2	950
59 308 State Auditor	3	0.25%	569	0	569	1	570
60 333 Taxation and Revenue	23	1.89%	4,362	0	4,362	9	4,372
61 337 Investment Council	1	0.08%	190	0	190	0	190
62 340 Administrative Hearings Office	1	0.08%	190	0	190	0	190
68 343 Retiree Healthcare Authority	9	0.74%	1,707	0	1,707	4	1,711
70 350-604 GSD Purchasing Other	11	0.90%	2,086	0	2,086	4	2,091
72 350-606 GSD Risk Management	99	8.11%	18,777	0	18,777	39	18,817
73 350-609 GSD Aviation	3	0.25%	569	0	569	1	570
74 350-609 GSD Motor Pool	8	0.66%	1,517	0	1,517	3	1,521
75 350-609 GSD Surplus Property	2	0.16%	379	0	379	1	380
76 352 Education Retirement Brd	15	1.23%	2,845	0	2,845	6	2,851
77 354 Sentencing Commission	1	0.08%	190	0	190	0	190
79 356 Governor	3	0.25%	569	0	569	1	570
80 360 Lieutenant Governor	2	0.16%	379	0	379	1	380
81 361 DoIT	28	2.30%	5,311	0	5,311	11	5,322
82 366 Public Employees Retirement Assn	13	1.07%	2,466	0	2,466	5	2,471
84 370 Secretary of State	8	0.66%	1,517	0	1,517	3	1,521
89 404 Brd of Examiners - Architects	1	0.08%	190	0	190	0	190
90 410 Department of Ethics	8	0.66%	1,517	0	1,517	3	1,521
92 417 Border Authority	2	0.16%	379	0	379	1	380
93 418 Tourism Department	9	0.74%	1,707	0	1,707	4	1,711
94 419 Economic Development	15	1.23%	2,845	0	2,845	6	2,851
95 420 Regulation and Licensing	25	2.05%	4,742	0	4,742	10	4,752
96 430 Public Regulation Commission	12	0.98%	2,276	0	2,276	5	2,281
97 440 Superintendent of Insurance	15	1.23%	2,845	0	2,845	6	2,851
98 446 Brd of Medical Examiners	8	0.66%	1,517	0	1,517	3	1,521
100 460 NM State Fair	6	0.49%	1,138	0	1,138	2	1,140
101 464 Brd of Licensure - Engineers	2	0.16%	379	0	379	1	380
102 465 Gaming Control Brd	1	0.08%	190	0	190	0	190
103 469 Racing Commission	2	0.16%	379	0	379	1	380
104 479 Brd of Veterinary Medicine	3	0.25%	569	0	569	1	570
106 491 Military Base Planning	1	0.08%	190	0	190	0	190

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Contract Review Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 495 Spaceport Authority	13	1.07%	\$2,466	\$0	\$2,466	\$5	\$2,471
108 505 Dept of Cultural Affairs	13	1.07%	2,466	0	2,466	5	2,471
109 508 Livestock Board	4	0.33%	759	0	759	2	760
110 516 Dept of Game & Fish	37	3.03%	7,018	0	7,018	15	7,032
111 521 Energy, Minerals & Natural Resour	18	1.48%	3,414	0	3,414	7	3,421
114 539 Commission on Public Lands	32	2.62%	6,069	0	6,069	13	6,082
115 550 Office of State Engineer/ISC	32	2.62%	6,069	0	6,069	13	6,082
119 603 Office of African Amer Affairs	2	0.16%	379	0	379	1	380
120 604 Comm for Deaf & Hearing Impairec	1	0.08%	190	0	190	0	190
122 606 Commission for the Blind	4	0.33%	759	0	759	2	760
123 609 Indian Affairs	18	1.48%	3,414	0	3,414	7	3,421
124 611 Early Childhood Education and Ca	12	0.98%	2,276	0	2,276	5	2,281
125 624 Aging & Long Term Svcs	13	1.07%	2,466	0	2,466	5	2,471
126 630 Human Services	38	3.11%	7,207	0	7,207	15	7,222
127 631 Workforce Solutions	13	1.07%	2,466	0	2,466	5	2,471
128 632 Workers Compensation Admin	7	0.57%	1,328	0	1,328	3	1,330
130 644 Vocational Rehabilitation	2	0.16%	379	0	379	1	380
131 645 Disability Commission	1	0.08%	190	0	190	0	190
132 647 Developmental Disabilities Comm	157	12.87%	29,778	0	29,778	63	29,840
133 662 Miners' Hospital	17	1.39%	3,224	0	3,224	7	3,231
134 665 Dept of Health	194	15.90%	36,795	0	36,795	77	36,873
135 667 Dept of Environment	31	2.54%	5,880	0	5,880	12	5,892
136 668 Natural Resources Trustee	1	0.08%	190	0	190	0	190
138 670 Veterans Services	3	0.25%	569	0	569	1	570
139 690 Children, Youth & Families	48	3.93%	9,104	0	9,104	19	9,123
140 705 Dept of Military Affairs	7	0.57%	1,328	0	1,328	3	1,330
141 760 Parole Brd	1	0.08%	190	0	190	0	190
143 770 Dept of Corrections	10	0.82%	1,897	0	1,897	4	1,901
144 780 Crime Victims Reparations	2	0.16%	379	0	379	1	380
145 790 Dept of Public Safety	16	1.31%	3,035	0	3,035	6	3,041
146 795 Homeland Security & Emergency M	3	0.25%	569	0	569	1	570
148 924 Public Education Department	49	4.02%	9,294	0	9,294	20	9,313
151 940 Public School Facilities Authority	3	0.25%	569	0	569	1	570
152 949 Education Trust Board	7	0.57%	1,328	0	1,328	3	1,330
153 950 Higher Education Other	5	0.41%	948	0	948	2	950

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Contract Review Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,220	100.00%	231,394	0	231,394	472	231,866
Direct Bills					0		0
Total					\$231,394		\$231,866
Basis Units: Contracts by Agency							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Other Direct Cost Allocations

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 Other	100	100.00%	\$60,348	\$0	\$60,348	\$2,758	\$63,107
Subtotal	100	100.00%	60,348	0	60,348	2,758	63,107
Direct Bills					0		0
Total					\$60,348		\$63,107
Basis Units: Direct Allocation to Other							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
4 341-541 DFA - Policy & Budget	\$107	\$948	\$0	\$1,056
5 341-542 DFA - Program Support	27	379	0	406
6 341-543 DFA - Comm Dev & Local Gov	60	1,517	0	1,578
7 341-544 DFA - Financial Control	215	1,897	0	2,111
8 350-608 GSD Facilities Management	523	1,138	0	1,661
9 350-604 GSD Purchasing	101	948	0	1,049
10 378 Personnel Board	551	380	0	931
11 369 Commission on Public Records	518	190	0	708
12 305 Attorney General CS	1,674	4,181	0	5,855
13 394 State Treasurer	699	950	0	1,649
14 950 Higher Education Department	5,081	0	0	5,081
15 111 Legislative Council Service	195	0	0	195
16 112 Legislative Finance Committee	538	0	0	538
17 114 Senate Chief Clerk	60	0	0	60
18 115 House Chief Clerk	67	0	0	67
19 117 Legislative Education Study Comr	282	0	0	282
20 119 Legislative Building	148	0	0	148
23 208 NM Compilation Commission	336	0	0	336
24 210 Judicial Standards Commission	652	0	0	652
25 215 Court of Appeals	907	0	0	907
26 216 Supreme Court	1,855	0	0	1,855
27 218 Administrative Office of the Courts	11,184	0	0	11,184
29 231 Judicial District Court 1st	1,472	0	0	1,472
30 232 Judicial District Court 2nd	4,342	0	0	4,342
31 233 Judicial District Court 3rd	2,749	0	0	2,749
32 234 Judicial District Court 4th	1,989	0	0	1,989
33 235 Judicial District Court 5th	5,740	0	0	5,740
34 236 Judicial District Court 6th	3,260	0	0	3,260
35 237 Judicial District Court 7th	1,768	0	0	1,768
36 238 Judicial District Court 8th	3,226	0	0	3,226
37 239 Judicial District Court 9th	1,949	0	0	1,949
38 240 Judicial District Court 10th	975	0	0	975
39 241 Judicial District Court 11th	2,702	0	0	2,702
40 242 Judicial District Court 12th	1,042	0	0	1,042
41 243 Judicial District Court 13th	7,286	0	0	7,286
42 244 Bernalillo County Metropolitan Crt	4,073	0	0	4,073
43 251 Judicial District Attorney 1st	1,337	0	0	1,337
44 252 Judicial District Attorney 2nd	4,308	0	0	4,308
45 253 Judicial District Attorney 3rd	921	0	0	921
46 254 Judicial District Attorney 4th	928	0	0	928
47 255 Judicial District Attorney 5th	2,984	0	0	2,984

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
48 256 Judicial District Attorney 6th	\$1,976	\$0	\$0	\$1,976
49 257 Judicial District Attorney 7th	484	0	0	484
50 258 Judicial District Attorney 8th	1,082	0	0	1,082
51 259 Judicial District Attorney 9th	3,011	0	0	3,011
52 260 Judicial District Attorney 10th	954	0	0	954
53 261 Judicial District Attorney 11th	1,640	0	0	1,640
54 262 Judicial District Attorney 12th	1,290	0	0	1,290
55 263 Judicial District Attorney 13th	1,983	0	0	1,983
56 264 Administrative Office of the DAs	2,420	0	0	2,420
57 265 Judicial District Attorney 11th Div I	880	0	0	880
59 308 State Auditor	531	570	0	1,101
60 333 Taxation and Revenue	8,462	4,372	0	12,833
61 337 Investment Council	612	190	0	802
62 340 Administrative Hearings Office	491	190	0	681
65 341-543 DFA Comm Devel Other	1,210	0	0	1,210
66 341-544 DFA Financial Control Other	4,644	0	0	4,644
67 342 Public School Insurance Authority	437	0	0	437
68 343 Retiree Healthcare Authority	652	1,711	0	2,363
69 350-598 GSD Program Support	168	0	0	168
70 350-604 GSD Purchasing Other	0	2,091	0	2,091
71 350-605 GSD Printing & Graphics	74	0	0	74
72 350-606 GSD Risk Management	18,396	18,817	0	37,212
73 350-609 GSD Aviation	34	570	0	604
74 350-609 GSD Motor Pool	282	1,521	0	1,803
75 350-609 GSD Surplus Property	34	380	0	414
76 352 Education Retirement Brd	2,225	2,851	0	5,076
77 354 Sentencing Commission	81	190	0	271
78 280 Public Defender (Prev Agy 355)	2,594	0	0	2,594
79 356 Governor	242	570	0	812
80 360 Lieutenant Governor	195	380	0	575
81 361 DoIT	3,387	5,322	0	8,709
82 366 Public Employees Retirement Assc	1,398	2,471	0	3,869
84 370 Secretary of State	1,317	1,521	0	2,838
86 379 Public Employees Labor Relations	302	0	0	302
89 404 Brd of Examiners - Architects	249	190	0	439
90 410 Department of Ethics	296	1,521	0	1,816
92 417 Border Authority	329	380	0	709
93 418 Tourism Department	1,700	1,711	0	3,411
94 419 Economic Development	4,066	2,851	0	6,917
95 420 Regulation and Licensing	4,470	4,752	0	9,221
96 430 Public Regulation Commission	6,298	2,281	0	8,578

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
97 440 Superintendent of Insurance	\$2,258	\$2,851	\$0	\$5,109
98 446 Brd of Medical Examiners	807	1,521	0	2,327
99 449 Board of Nursing	901	0	0	901
100 460 NM State Fair	4,187	1,140	0	5,328
101 464 Brd of Licensure - Engineers	269	380	0	649
102 465 Gaming Control Brd	813	190	0	1,003
103 469 Racing Commission	632	380	0	1,012
104 479 Brd of Veterinary Medicine	612	570	0	1,182
106 491 Military Base Planning	81	190	0	271
107 495 Spaceport Authority	1,190	2,471	0	3,660
108 505 Dept of Cultural Affairs	16,211	2,471	0	18,682
109 508 Livestock Board	1,936	760	0	2,696
110 516 Dept of Game & Fish	31,260	7,032	0	38,292
111 521 Energy, Minerals & Natural Resour	19,169	3,421	0	22,590
112 522 Youth Conservation Corp	739	0	0	739
113 538 Intertribal Ceremonial Office	13	0	0	13
114 539 Commission on Public Lands	4,100	6,082	0	10,182
115 550 Office of State Engineer/ISC	7,326	6,082	0	13,408
119 603 Office of African Amer Affairs	1,183	380	0	1,563
120 604 Comm for Deaf & Hearing Impaired	652	190	0	842
121 605 MLK Commission	235	0	0	235
122 606 Commission for the Blind	2,319	760	0	3,079
123 609 Indian Affairs	1,801	3,421	0	5,222
124 611 Early Childhood Education and Ca	181	2,281	0	2,462
125 624 Aging & Long Term Svcs	5,646	2,471	0	8,117
126 630 Human Services	12,602	7,222	0	19,825
127 631 Workforce Solutions	6,472	2,471	0	8,943
128 632 Workers Compensation Admin	2,715	1,330	0	4,046
130 644 Vocational Rehabilitation	4,308	380	0	4,688
131 645 Disability Commission	1,048	190	0	1,239
132 647 Developmental Disabilities Comm	1,573	29,840	0	31,413
133 662 Miners' Hospital	6,230	3,231	0	9,462
134 665 Dept of Health	54,259	36,873	0	91,132
135 667 Dept of Environment	13,308	5,892	0	19,200
136 668 Natural Resources Trustee	114	190	0	304
138 670 Veterans Services	1,989	570	0	2,560
139 690 Children, Youth & Families	23,672	9,123	0	32,795
140 705 Dept of Military Affairs	5,531	1,330	0	6,862
141 760 Parole Brd	108	190	0	298
142 765 Juvenile Parole Brd	7	0	0	7
143 770 Dept of Corrections	30,816	1,901	0	32,717

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
144 780 Crime Victims Reparations	\$1,801	\$380	\$0	\$2,181
145 790 Dept of Public Safety	17,314	3,041	0	20,355
146 795 Homeland Security & Emergency M	3,844	570	0	4,415
147 805 Dept of Transportation	138,172	0	0	138,172
148 924 Public Education Department	27,550	9,313	0	36,863
151 940 Public School Facilities Authority	4,517	570	0	5,087
152 949 Education Trust Board	699	1,330	0	2,029
153 950 Higher Education Other	0	950	0	950
172 999 Other	0	0	63,107	63,107
Total	\$622,895	\$231,866	\$63,107	\$917,867

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:10 378 Personnel Board

Description		Amount	General Admin	Human Resources	Adjudication	Labor Relations	Other Direct Cost
Personnel Costs							
Salaries	S1	2,388,711	550,544	1,029,928	223,042	382,393	202,804
<i>Salary % Split</i>			<i>23.05%</i>	<i>43.12%</i>	<i>9.34%</i>	<i>16.01%</i>	<i>8.49%</i>
Benefits	P	925,089	258,642	392,315	68,551	139,783	65,798
Subtotal - Personnel Costs		3,313,800	809,186	1,422,243	291,593	522,176	268,602
Services & Supplies Cost							
Professional Fees	P	80,114	37,201	41,883	1,030	0	0
Travel	P	4,677	2,236	1,235	391	815	0
Brd and Comm Expense	P	2,960	2,960	0	0	0	0
Transportation	P	4,760	4,760	0	0	0	0
Furn/Fixtures	P	5,475	5,475	0	0	0	0
Bld/Structures	P	1,607	1,607	0	0	0	0
Supplies	P	16,306	16,306	0	0	0	0
Maintenance	P	63,156	81	63,075	0	0	0
Telecomm	P	3,735	3,700	0	35	0	0
DoIT Services	P	191,216	191,216	0	0	0	0
Rental Expense	P	18,049	18,049	0	0	0	0
Utilities	P	438	438	0	0	0	0
Other Operating	P	90,028	66,866	21,100	296	1,766	0
Capital	D	(1,662)	0	0	0	0	0
Deduct Direct Costs	P	(268,601)	0	0	0	0	(268,601)
Subtotal - Services & Supplies		212,258	350,895	127,293	1,752	2,581	(268,601)
Department Cost Total		3,526,058	1,160,081	1,549,536	293,345	524,757	1
Adjustments to Cost							
Capital	D	1,662	0	0	0	0	0
Subtotal - Adjustments		1,662	0	0	0	0	0
Total Costs After Adjustments		3,527,720	1,160,081	1,549,536	293,345	524,757	1
General Admin Distribution			(1,160,081)	649,995	140,763	241,331	127,991
Grand Total		\$3,527,720		\$2,199,531	\$434,108	\$766,088	\$127,992

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:10 378 Personnel Board

Department	First Incoming	Second Incoming	Human Resources	Adjudication	Labor Relations	Other Direct Cost
1 State Library	\$9,058	\$0	\$5,075	\$1,099	\$1,884	\$999
1 Willie Ortiz	175,021	0	98,064	21,237	36,410	19,310
Subtotal - Building Depreciation	184,079	0	103,140	22,336	38,294	20,309
4 Policy & Budget	243	57	168	36	63	33
Subtotal - 341-541 DFA - Policy & Budg	243	57	168	36	63	33
7 Accounting	652	97	420	91	156	83
7 Payroll	1,996	290	1,280	277	475	252
Subtotal - 341-544 DFA - Financial Cor	2,648	387	1,700	368	631	335
8 Facilities Maintenance	157,739	460	88,639	19,196	32,910	17,454
Subtotal - 350-608 GSD Facilities Man	157,739	460	88,639	19,196	32,910	17,454
9 Purchasing	550	1	309	67	115	61
9 Contract Review	379	1	213	46	79	42
Subtotal - 350-604 GSD Purchasing	929	2	522	113	194	103
10 Human Resources	0	3,287	1,842	399	684	363
10 Adjudication	0	762	427	92	158	84
Subtotal - 378 Personnel Board	0	4,049	2,269	491	842	447
11 Admin Law	0	3,258	1,826	395	678	359
11 Records Mgt	0	23,490	13,162	2,850	4,887	2,592
11 Micrographics	0	539	302	65	112	60
Subtotal - 369 Commission on Public R	0	27,288	15,289	3,311	5,677	3,011
12 Open Government Section	0	16,493	9,241	2,001	3,431	1,820
Subtotal - 305 Attorney General CS	0	16,493	9,241	2,001	3,431	1,820
13 Banking/Cash Mgmt	0	235	132	28	49	26
Subtotal - 394 State Treasurer	0	235	132	28	49	26
Total Incoming	345,638	48,970	221,100	47,881	82,090	43,537
C. Total Allocated		\$3,922,328	\$2,420,631	\$481,990	\$848,178	\$171,529
			61.71%	12.29%	21.62%	4.37%

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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	25.00	0.12%	\$2,935	\$0	\$2,935	\$0	\$2,935
5 341-542 DFA - Program Support	7.00	0.03%	822	0	822	0	822
6 341-543 DFA - Comm Dev & Local Gov	31.00	0.15%	3,639	0	3,639	0	3,639
7 341-544 DFA - Financial Control	49.00	0.24%	5,753	0	5,753	0	5,753
8 350-608 GSD Facilities Management	119.00	0.58%	13,971	0	13,971	0	13,971
9 350-604 GSD Purchasing	21.00	0.10%	2,465	0	2,465	0	2,465
10 378 Personnel Board	28.00	0.14%	3,287	0	3,287	0	3,287
11 369 Commission on Public Records	27.00	0.13%	3,170	0	3,170	37	3,207
12 305 Attorney General CS	195.00	0.96%	22,893	0	22,893	266	23,159
13 394 State Treasurer	19.00	0.09%	2,231	0	2,231	26	2,257
14 950 Higher Education Department	33.00	0.16%	3,874	0	3,874	45	3,919
15 111 Legislative Council Service	47.00	0.23%	5,518	0	5,518	64	5,582
16 112 Legislative Finance Committee	39.00	0.19%	4,579	0	4,579	53	4,632
17 114 Senate Chief Clerk	8.00	0.04%	939	0	939	11	950
18 115 House Chief Clerk	9.00	0.04%	1,057	0	1,057	12	1,069
19 117 Legislative Education Study Comr	10.00	0.05%	1,174	0	1,174	14	1,188
20 119 Legislative Building	50.00	0.25%	5,870	0	5,870	68	5,938
23 208 NM Compilation Commission	6.00	0.03%	704	0	704	8	713
24 210 Judicial Standards Commission	8.00	0.04%	939	0	939	11	950
25 215 Court of Appeals	62.50	0.31%	7,337	0	7,337	85	7,423
26 216 Supreme Court	61.00	0.30%	7,161	0	7,161	83	7,245
27 218 Administrative Office of the Courts	166.50	0.82%	19,547	0	19,547	227	19,774
29 231 Judicial District Court 1st	100.80	0.49%	11,834	0	11,834	138	11,971
30 232 Judicial District Court 2nd	385.50	1.89%	45,257	0	45,257	526	45,784
31 233 Judicial District Court 3rd	93.50	0.46%	10,977	0	10,977	128	11,104
32 234 Judicial District Court 4th	31.50	0.15%	3,698	0	3,698	43	3,741
33 235 Judicial District Court 5th	89.00	0.44%	10,449	0	10,449	121	10,570
34 236 Judicial District Court 6th	37.00	0.18%	4,344	0	4,344	50	4,394
35 237 Judicial District Court 7th	34.00	0.17%	3,992	0	3,992	46	4,038
36 238 Judicial District Court 8th	39.00	0.19%	4,579	0	4,579	53	4,632
37 239 Judicial District Court 9th	51.50	0.25%	6,046	0	6,046	70	6,116
38 240 Judicial District Court 10th	10.00	0.05%	1,174	0	1,174	14	1,188
39 241 Judicial District Court 11th	90.00	0.44%	10,566	0	10,566	123	10,689
40 242 Judicial District Court 12th	43.50	0.21%	5,107	0	5,107	59	5,166
41 243 Judicial District Court 13th	92.50	0.45%	10,859	0	10,859	126	10,986
42 244 Bernalillo County Metropolitan Crt	340.50	1.67%	39,974	0	39,974	465	40,439
43 251 Judicial District Attorney 1st	38.00	0.19%	4,461	0	4,461	52	4,513
44 252 Judicial District Attorney 2nd	299.75	1.47%	35,190	0	35,190	409	35,600
45 253 Judicial District Attorney 3rd	37.00	0.18%	4,344	0	4,344	50	4,394
46 254 Judicial District Attorney 4th	17.00	0.08%	1,996	0	1,996	23	2,019
47 255 Judicial District Attorney 5th	40.00	0.20%	4,696	0	4,696	55	4,751
48 256 Judicial District Attorney 6th	23.00	0.11%	2,700	0	2,700	31	2,732

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Human Resources Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 257 Judicial District Attorney 7th	19.00	0.09%	\$2,231	\$0	\$2,231	\$26	\$2,257
50 258 Judicial District Attorney 8th	18.00	0.09%	2,113	0	2,113	25	2,138
51 259 Judicial District Attorney 9th	16.00	0.08%	1,878	0	1,878	22	1,900
52 260 Judicial District Attorney 10th	9.00	0.04%	1,057	0	1,057	12	1,069
53 261 Judicial District Attorney 11th	47.00	0.23%	5,518	0	5,518	64	5,582
54 262 Judicial District Attorney 12th	18.00	0.09%	2,113	0	2,113	25	2,138
55 263 Judicial District Attorney 13th	39.00	0.19%	4,579	0	4,579	53	4,632
56 264 Administrative Office of the DAs	13.00	0.06%	1,526	0	1,526	18	1,544
57 265 Judicial District Attorney 11th Div I	37.00	0.18%	4,344	0	4,344	50	4,394
59 308 State Auditor	27.00	0.13%	3,170	0	3,170	37	3,207
60 333 Taxation and Revenue	842.00	4.13%	98,850	0	98,850	1,149	99,999
61 337 Investment Council	15.00	0.07%	1,761	0	1,761	20	1,781
62 340 Administrative Hearings Office	14.00	0.07%	1,644	0	1,644	19	1,663
67 342 Public School Insurance Authority	7.00	0.03%	822	0	822	10	831
68 343 Retiree Healthcare Authority	19.00	0.09%	2,231	0	2,231	26	2,257
69 350-598 GSD Program Support	27.00	0.13%	3,170	0	3,170	37	3,207
71 350-605 GSD Printing & Graphics	7.00	0.03%	822	0	822	10	831
72 350-606 GSD Risk Management	47.00	0.23%	5,518	0	5,518	64	5,582
73 350-609 GSD Aviation	3.00	0.01%	352	0	352	4	356
74 350-609 GSD Motor Pool	19.00	0.09%	2,231	0	2,231	26	2,257
75 350-609 GSD Surplus Property	5.00	0.02%	587	0	587	7	594
76 352 Education Retirement Brd	56.00	0.27%	6,574	0	6,574	76	6,651
78 280 Public Defender (Prev Agy 355)	394.00	1.93%	46,255	0	46,255	538	46,793
79 356 Governor	26.00	0.13%	3,052	0	3,052	35	3,088
80 360 Lieutenant Governor	5.00	0.02%	587	0	587	7	594
81 361 DoIT	134.00	0.66%	15,732	0	15,732	183	15,914
82 366 Public Employees Retirement Assc	70.00	0.34%	8,218	0	8,218	96	8,313
84 370 Secretary of State	41.00	0.20%	4,813	0	4,813	56	4,869
86 379 Public Employees Labor Relations	2.00	0.01%	235	0	235	3	238
89 404 Brd of Examiners - Architects	3.00	0.01%	352	0	352	4	356
90 410 Department of Ethics	1.00	0.00%	117	0	117	1	119
92 417 Border Authority	2.00	0.01%	235	0	235	3	238
93 418 Tourism Department	40.00	0.20%	4,696	0	4,696	55	4,751
94 419 Economic Development	35.00	0.17%	4,109	0	4,109	48	4,157
95 420 Regulation and Licensing	248.00	1.22%	29,115	0	29,115	338	29,454
96 430 Public Regulation Commission	114.00	0.56%	13,384	0	13,384	156	13,539
97 440 Superintendent of Insurance	76.00	0.37%	8,922	0	8,922	104	9,026
98 446 Brd of Medical Examiners	15.00	0.07%	1,761	0	1,761	20	1,781
99 449 Board of Nursing	24.00	0.12%	2,818	0	2,818	33	2,850
100 460 NM State Fair	15.00	0.07%	1,761	0	1,761	20	1,781
101 464 Brd of Licensure - Engineers	5.00	0.02%	587	0	587	7	594
102 465 Gaming Control Brd	39.00	0.19%	4,579	0	4,579	53	4,632

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Human Resources Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 469 Racing Commission	7.00	0.03%	\$822	\$0	\$822	\$10	\$831
104 479 Brd of Veterinary Medicine	2.00	0.01%	235	0	235	3	238
106 491 Military Base Planning	1.00	0.00%	117	0	117	1	119
107 495 Spaceport Authority	17.00	0.08%	1,996	0	1,996	23	2,019
108 505 Dept of Cultural Affairs	434.00	2.13%	50,951	0	50,951	592	51,544
109 508 Livestock Board	66.00	0.32%	7,748	0	7,748	90	7,838
110 516 Dept of Game & Fish	280.00	1.37%	32,872	0	32,872	382	33,254
111 521 Energy, Minerals & Natural Resour	423.00	2.08%	49,660	0	49,660	577	50,237
112 522 Youth Conservation Corp	2.00	0.01%	235	0	235	3	238
114 539 Commission on Public Lands	146.00	0.72%	17,140	0	17,140	199	17,340
115 550 Office of State Engineer/ISC	260.00	1.28%	30,524	0	30,524	355	30,879
119 603 Office of African Amer Affairs	6.00	0.03%	704	0	704	8	713
120 604 Comm for Deaf & Hearing Impaire	12.00	0.06%	1,409	0	1,409	16	1,425
121 605 MLK Commission	2.00	0.01%	235	0	235	3	238
122 606 Commission for the Blind	52.00	0.26%	6,105	0	6,105	71	6,176
123 609 Indian Affairs	9.00	0.04%	1,057	0	1,057	12	1,069
124 611 Early Childhood Education and Ca	6.00	0.03%	704	0	704	8	713
125 624 Aging & Long Term Svcs	192.00	0.94%	22,541	0	22,541	262	22,803
126 630 Human Services	1,700.00	8.34%	199,579	0	199,579	2,320	201,899
127 631 Workforce Solutions	413.00	2.03%	48,486	0	48,486	564	49,050
128 632 Workers Compensation Admin	102.00	0.50%	11,975	0	11,975	139	12,114
130 644 Vocational Rehabilitation	245.00	1.20%	28,763	0	28,763	334	29,097
131 645 Disability Commission	11.00	0.05%	1,291	0	1,291	15	1,306
132 647 Developmental Disabilities Comm	17.00	0.08%	1,996	0	1,996	23	2,019
133 662 Miners' Hospital	194.00	0.95%	22,775	0	22,775	265	23,040
134 665 Dept of Health	3,031.00	14.87%	355,838	0	355,838	4,137	359,974
135 667 Dept of Environment	505.00	2.48%	59,287	0	59,287	689	59,976
136 668 Natural Resources Trustee	3.00	0.01%	352	0	352	4	356
138 670 Veterans Services	50.00	0.25%	5,870	0	5,870	68	5,938
139 690 Children, Youth & Families	1,895.00	9.30%	222,472	0	222,472	2,586	225,058
140 705 Dept of Military Affairs	118.00	0.58%	13,853	0	13,853	161	14,014
141 760 Parole Brd	4.00	0.02%	470	0	470	5	475
143 770 Dept of Corrections	1,872.00	9.18%	219,772	0	219,772	2,555	222,326
144 780 Crime Victims Reparations	21.00	0.10%	2,465	0	2,465	29	2,494
145 790 Dept of Public Safety	360.00	1.77%	42,264	0	42,264	491	42,755
146 795 Homeland Security & Emergency M	49.00	0.24%	5,753	0	5,753	67	5,819
147 805 Dept of Transportation	2,113.00	10.37%	248,065	0	248,065	2,884	250,949
148 924 Public Education Department	215.00	1.05%	25,241	0	25,241	293	25,534
151 940 Public School Facilities Authority	42.00	0.21%	4,931	0	4,931	57	4,988
152 949 Education Trust Board	1.00	0.00%	117	0	117	1	119

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Human Resources Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	20,385.05	100.00%	2,393,193	0	2,393,193	27,438	2,420,631
Direct Bills					0		0
Total					\$2,393,193		\$2,420,631
Basis Units: Total FTEs							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	31	0.12%	\$562	\$0	\$562	\$0	\$562
5 341-542 DFA - Program Support	8	0.03%	145	0	145	0	145
6 341-543 DFA - Comm Dev & Local Gov	39	0.15%	707	0	707	0	707
7 341-544 DFA - Financial Control	61	0.23%	1,106	0	1,106	0	1,106
8 350-608 GSD Facilities Management	137	0.52%	2,485	0	2,485	0	2,485
9 350-604 GSD Purchasing	25	0.10%	453	0	453	0	453
10 378 Personnel Board	42	0.16%	762	0	762	0	762
11 369 Commission on Public Records	41	0.16%	744	0	744	9	753
12 305 Attorney General CS	262	1.00%	4,751	0	4,751	60	4,812
13 394 State Treasurer	26	0.10%	472	0	472	6	477
14 950 Higher Education Department	43	0.16%	780	0	780	10	790
15 111 Legislative Council Service	56	0.21%	1,016	0	1,016	13	1,028
16 112 Legislative Finance Committee	44	0.17%	798	0	798	10	808
17 114 Senate Chief Clerk	15	0.06%	272	0	272	3	275
18 115 House Chief Clerk	20	0.08%	363	0	363	5	367
19 117 Legislative Education Study Comr	21	0.08%	381	0	381	5	386
20 119 Legislative Building	51	0.19%	925	0	925	12	937
23 208 NM Compilation Commission	6	0.02%	109	0	109	1	110
24 210 Judicial Standards Commission	11	0.04%	199	0	199	3	202
25 215 Court of Appeals	73	0.28%	1,324	0	1,324	17	1,341
26 216 Supreme Court	65	0.25%	1,179	0	1,179	15	1,194
27 218 Administrative Office of the Courts	512	1.95%	9,285	0	9,285	117	9,403
29 231 Judicial District Court 1st	113	0.43%	2,049	0	2,049	26	2,075
30 232 Judicial District Court 2nd	418	1.59%	7,580	0	7,580	96	7,676
31 233 Judicial District Court 3rd	114	0.43%	2,067	0	2,067	26	2,094
32 234 Judicial District Court 4th	35	0.13%	635	0	635	8	643
33 235 Judicial District Court 5th	86	0.33%	1,560	0	1,560	20	1,579
34 236 Judicial District Court 6th	40	0.15%	725	0	725	9	735
35 237 Judicial District Court 7th	40	0.15%	725	0	725	9	735
36 238 Judicial District Court 8th	40	0.15%	725	0	725	9	735
37 239 Judicial District Court 9th	66	0.25%	1,197	0	1,197	15	1,212
38 240 Judicial District Court 10th	12	0.05%	218	0	218	3	220
39 241 Judicial District Court 11th	101	0.38%	1,832	0	1,832	23	1,855
40 242 Judicial District Court 12th	61	0.23%	1,106	0	1,106	14	1,120
41 243 Judicial District Court 13th	99	0.38%	1,795	0	1,795	23	1,818
42 244 Bernalillo County Metropolitan Crt	393	1.50%	7,127	0	7,127	90	7,217
43 251 Judicial District Attorney 1st	84	0.32%	1,523	0	1,523	19	1,543
44 252 Judicial District Attorney 2nd	359	1.37%	6,511	0	6,511	82	6,593
45 253 Judicial District Attorney 3rd	91	0.35%	1,650	0	1,650	21	1,671
46 254 Judicial District Attorney 4th	44	0.17%	798	0	798	10	808
47 255 Judicial District Attorney 5th	71	0.27%	1,288	0	1,288	16	1,304
48 256 Judicial District Attorney 6th	52	0.20%	943	0	943	12	955

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 257 Judicial District Attorney 7th	37	0.14%	\$671	\$0	\$671	\$8	\$679
50 258 Judicial District Attorney 8th	41	0.16%	744	0	744	9	753
51 259 Judicial District Attorney 9th	40	0.15%	725	0	725	9	735
52 260 Judicial District Attorney 10th	16	0.06%	290	0	290	4	294
53 261 Judicial District Attorney 11th	78	0.30%	1,415	0	1,415	18	1,432
54 262 Judicial District Attorney 12th	54	0.21%	979	0	979	12	992
55 263 Judicial District Attorney 13th	90	0.34%	1,632	0	1,632	21	1,653
56 264 Administrative Office of the DAs	22	0.08%	399	0	399	5	404
57 265 Judicial District Attorney 11th Div I	38	0.14%	689	0	689	9	698
59 308 State Auditor	34	0.13%	617	0	617	8	624
60 333 Taxation and Revenue	1,098	4.18%	19,912	0	19,912	252	20,164
61 337 Investment Council	21	0.08%	381	0	381	5	386
62 340 Administrative Hearings Office	16	0.06%	290	0	290	4	294
67 342 Public School Insurance Authority	8	0.03%	145	0	145	2	147
68 343 Retiree Healthcare Authority	23	0.09%	417	0	417	5	422
69 350-598 GSD Program Support	32	0.12%	580	0	580	7	588
71 350-605 GSD Printing & Graphics	8	0.03%	145	0	145	2	147
72 350-606 GSD Risk Management	55	0.21%	997	0	997	13	1,010
73 350-609 GSD Aviation	3	0.01%	54	0	54	1	55
74 350-609 GSD Motor Pool	23	0.09%	417	0	417	5	422
75 350-609 GSD Surplus Property	5	0.02%	91	0	91	1	92
76 352 Education Retirement Brd	63	0.24%	1,143	0	1,143	14	1,157
78 280 Public Defender (Prev Agy 355)	611	2.33%	11,081	0	11,081	140	11,221
79 356 Governor	55	0.21%	997	0	997	13	1,010
80 360 Lieutenant Governor	14	0.05%	254	0	254	3	257
81 361 DoIT	202	0.77%	3,663	0	3,663	46	3,710
82 366 Public Employees Retirement Assc	75	0.29%	1,360	0	1,360	17	1,377
84 370 Secretary of State	59	0.22%	1,070	0	1,070	14	1,084
86 379 Public Employees Labor Relations	3	0.01%	54	0	54	1	55
89 404 Brd of Examiners - Architects	4	0.02%	73	0	73	1	73
90 410 Department of Ethics	1	0.00%	18	0	18	0	18
92 417 Border Authority	2	0.01%	36	0	36	0	37
93 418 Tourism Department	46	0.18%	834	0	834	11	845
94 419 Economic Development	44	0.17%	798	0	798	10	808
95 420 Regulation and Licensing	307	1.17%	5,567	0	5,567	70	5,638
96 430 Public Regulation Commission	138	0.53%	2,503	0	2,503	32	2,534
97 440 Superintendent of Insurance	85	0.32%	1,541	0	1,541	19	1,561
98 446 Brd of Medical Examiners	15	0.06%	272	0	272	3	275
99 449 Board of Nursing	24	0.09%	435	0	435	6	441
100 460 NM State Fair	15	0.06%	272	0	272	3	275
101 464 Brd of Licensure - Engineers	7	0.03%	127	0	127	2	129
102 465 Gaming Control Brd	46	0.18%	834	0	834	11	845

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 469 Racing Commission	15	0.06%	\$272	\$0	\$272	\$3	\$275
104 479 Brd of Veterinary Medicine	2	0.01%	36	0	36	0	37
106 491 Military Base Planning	1	0.00%	18	0	18	0	18
107 495 Spaceport Authority	20	0.08%	363	0	363	5	367
108 505 Dept of Cultural Affairs	504	1.92%	9,140	0	9,140	116	9,256
109 508 Livestock Board	75	0.29%	1,360	0	1,360	17	1,377
110 516 Dept of Game & Fish	320	1.22%	5,803	0	5,803	73	5,877
111 521 Energy, Minerals & Natural Resour	587	2.24%	10,645	0	10,645	135	10,780
112 522 Youth Conservation Corp	2	0.01%	36	0	36	0	37
114 539 Commission on Public Lands	161	0.61%	2,920	0	2,920	37	2,957
115 550 Office of State Engineer/ISC	338	1.29%	6,130	0	6,130	78	6,207
119 603 Office of African Amer Affairs	6	0.02%	109	0	109	1	110
120 604 Comm for Deaf & Hearing Impaire	15	0.06%	272	0	272	3	275
121 605 MLK Commission	3	0.01%	54	0	54	1	55
122 606 Commission for the Blind	67	0.26%	1,215	0	1,215	15	1,230
123 609 Indian Affairs	12	0.05%	218	0	218	3	220
124 611 Early Childhood Education and Ca	18	0.07%	326	0	326	4	331
125 624 Aging & Long Term Svcs	229	0.87%	4,153	0	4,153	53	4,205
126 630 Human Services	2,104	8.02%	38,156	0	38,156	483	38,639
127 631 Workforce Solutions	527	2.01%	9,557	0	9,557	121	9,678
128 632 Workers Compensation Admin	112	0.43%	2,031	0	2,031	26	2,057
130 644 Vocational Rehabilitation	320	1.22%	5,803	0	5,803	73	5,877
131 645 Disability Commission	14	0.05%	254	0	254	3	257
132 647 Developmental Disabilities Comm	16	0.06%	290	0	290	4	294
133 662 Miners' Hospital	290	1.10%	5,259	0	5,259	67	5,326
134 665 Dept of Health	3,833	14.60%	69,512	0	69,512	879	70,391
135 667 Dept of Environment	636	2.42%	11,534	0	11,534	146	11,680
136 668 Natural Resources Trustee	3	0.01%	54	0	54	1	55
138 670 Veterans Services	56	0.21%	1,016	0	1,016	13	1,028
139 690 Children, Youth & Families	2,253	8.58%	40,859	0	40,859	517	41,375
140 705 Dept of Military Affairs	163	0.62%	2,956	0	2,956	37	2,993
141 760 Parole Brd	6	0.02%	109	0	109	1	110
143 770 Dept of Corrections	2,503	9.54%	45,392	0	45,392	574	45,966
144 780 Crime Victims Reparations	27	0.10%	490	0	490	6	496
145 790 Dept of Public Safety	495	1.89%	8,977	0	8,977	114	9,090
146 795 Homeland Security & Emergency M	63	0.24%	1,143	0	1,143	14	1,157
147 805 Dept of Transportation	2,632	10.03%	47,732	0	47,732	604	48,335
148 924 Public Education Department	275	1.05%	4,987	0	4,987	63	5,050
151 940 Public School Facilities Authority	80	0.30%	1,451	0	1,451	18	1,469
152 949 Education Trust Board	1	0.00%	18	0	18	0	18

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	26,250	100.00%	476,048	0	476,048	5,942	481,990
Direct Bills					0		0
Total					\$476,048		\$481,990
Basis Units: Classified Positions							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Labor Relations Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 394 State Treasurer	10	0.11%	\$931	\$0	\$931	\$11	\$943
60 333 Taxation and Revenue	493	5.48%	45,913	0	45,913	558	46,472
62 340 Administrative Hearings Office	2	0.02%	186	0	186	2	189
69 350-598 GSD Program Support	118	1.31%	10,989	0	10,989	134	11,123
81 361 DoIT	69	0.77%	6,426	0	6,426	78	6,504
95 420 Regulation and Licensing	94	1.04%	8,754	0	8,754	106	8,861
96 430 Public Regulation Commission	37	0.41%	3,446	0	3,446	42	3,488
97 440 Superintendent of Insurance	33	0.37%	3,073	0	3,073	37	3,111
100 460 NM State Fair	6	0.07%	559	0	559	7	566
108 505 Dept of Cultural Affairs	289	3.21%	26,915	0	26,915	327	27,242
122 606 Commission for the Blind	41	0.46%	3,818	0	3,818	46	3,865
125 624 Aging & Long Term Svcs	75	0.83%	6,985	0	6,985	85	7,070
126 630 Human Services	1,123	12.48%	104,586	0	104,586	1,271	105,857
127 631 Workforce Solutions	287	3.19%	26,729	0	26,729	325	27,053
128 632 Workers Compensation Admin	66	0.73%	6,147	0	6,147	75	6,221
130 644 Vocational Rehabilitation	142	1.58%	13,225	0	13,225	161	13,385
133 662 Miners' Hospital	130	1.44%	12,107	0	12,107	147	12,254
134 665 Dept of Health	1,780	19.78%	165,773	0	165,773	2,015	167,788
135 667 Dept of Environment	343	3.81%	31,944	0	31,944	388	32,332
138 670 Veterans Services	78	0.87%	7,264	0	7,264	88	7,353
139 690 Children, Youth & Families	1,174	13.05%	109,336	0	109,336	1,329	110,665
143 770 Dept of Corrections	1,394	15.49%	129,824	0	129,824	1,578	131,403
147 805 Dept of Transportation	1,090	12.11%	101,513	0	101,513	1,234	102,747
148 924 Public Education Department	124	1.38%	11,548	0	11,548	140	11,689
Subtotal	8,998	100.00%	837,991	0	837,991	10,187	848,178
Direct Bills					0		0
Total					\$837,991		\$848,178

Basis Units: Represented Employees

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Other Direct Cost 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%	\$166,126	\$0	\$166,126	\$5,403	\$171,529
Subtotal	100	100.00%	166,126	0	166,126	5,403	171,529
Direct Bills					0		0
Total					\$166,126		\$171,529
Basis Units: Direct Allocation to SPO Other							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
4 341-541 DFA - Policy & Budget	\$2,935	\$562	\$0	\$0	\$3,497
5 341-542 DFA - Program Support	822	145	0	0	967
6 341-543 DFA - Comm Dev & Local Gov	3,639	707	0	0	4,347
7 341-544 DFA - Financial Control	5,753	1,106	0	0	6,859
8 350-608 GSD Facilities Management	13,971	2,485	0	0	16,455
9 350-604 GSD Purchasing	2,465	453	0	0	2,919
10 378 Personnel Board	3,287	762	0	0	4,049
11 369 Commission on Public Records	3,207	753	0	0	3,960
12 305 Attorney General CS	23,159	4,812	0	0	27,971
13 394 State Treasurer	2,257	477	943	0	3,677
14 950 Higher Education Department	3,919	790	0	0	4,709
15 111 Legislative Council Service	5,582	1,028	0	0	6,610
16 112 Legislative Finance Committee	4,632	808	0	0	5,440
17 114 Senate Chief Clerk	950	275	0	0	1,226
18 115 House Chief Clerk	1,069	367	0	0	1,436
19 117 Legislative Education Study Comr	1,188	386	0	0	1,573
20 119 Legislative Building	5,938	937	0	0	6,875
23 208 NM Compilation Commission	713	110	0	0	823
24 210 Judicial Standards Commission	950	202	0	0	1,152
25 215 Court of Appeals	7,423	1,341	0	0	8,763
26 216 Supreme Court	7,245	1,194	0	0	8,438
27 218 Administrative Office of the Courts	19,774	9,403	0	0	29,177
29 231 Judicial District Court 1st	11,971	2,075	0	0	14,047
30 232 Judicial District Court 2nd	45,784	7,676	0	0	53,460
31 233 Judicial District Court 3rd	11,104	2,094	0	0	13,198
32 234 Judicial District Court 4th	3,741	643	0	0	4,384
33 235 Judicial District Court 5th	10,570	1,579	0	0	12,149
34 236 Judicial District Court 6th	4,394	735	0	0	5,129
35 237 Judicial District Court 7th	4,038	735	0	0	4,773
36 238 Judicial District Court 8th	4,632	735	0	0	5,366
37 239 Judicial District Court 9th	6,116	1,212	0	0	7,328
38 240 Judicial District Court 10th	1,188	220	0	0	1,408
39 241 Judicial District Court 11th	10,689	1,855	0	0	12,544
40 242 Judicial District Court 12th	5,166	1,120	0	0	6,286
41 243 Judicial District Court 13th	10,986	1,818	0	0	12,804
42 244 Bernalillo County Metropolitan Crt	40,439	7,217	0	0	47,656
43 251 Judicial District Attorney 1st	4,513	1,543	0	0	6,056
44 252 Judicial District Attorney 2nd	35,600	6,593	0	0	42,192
45 253 Judicial District Attorney 3rd	4,394	1,671	0	0	6,065
46 254 Judicial District Attorney 4th	2,019	808	0	0	2,827
47 255 Judicial District Attorney 5th	4,751	1,304	0	0	6,054

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
48 256 Judicial District Attorney 6th	\$2,732	\$955	\$0	\$0	\$3,687
49 257 Judicial District Attorney 7th	2,257	679	0	0	2,936
50 258 Judicial District Attorney 8th	2,138	753	0	0	2,891
51 259 Judicial District Attorney 9th	1,900	735	0	0	2,635
52 260 Judicial District Attorney 10th	1,069	294	0	0	1,363
53 261 Judicial District Attorney 11th	5,582	1,432	0	0	7,014
54 262 Judicial District Attorney 12th	2,138	992	0	0	3,129
55 263 Judicial District Attorney 13th	4,632	1,653	0	0	6,285
56 264 Administrative Office of the DAs	1,544	404	0	0	1,948
57 265 Judicial District Attorney 11th Div I	4,394	698	0	0	5,092
59 308 State Auditor	3,207	624	0	0	3,831
60 333 Taxation and Revenue	99,999	20,164	46,472	0	166,635
61 337 Investment Council	1,781	386	0	0	2,167
62 340 Administrative Hearings Office	1,663	294	189	0	2,145
67 342 Public School Insurance Authority	831	147	0	0	978
68 343 Retiree Healthcare Authority	2,257	422	0	0	2,679
69 350-598 GSD Program Support	3,207	588	11,123	0	14,917
71 350-605 GSD Printing & Graphics	831	147	0	0	978
72 350-606 GSD Risk Management	5,582	1,010	0	0	6,592
73 350-609 GSD Aviation	356	55	0	0	411
74 350-609 GSD Motor Pool	2,257	422	0	0	2,679
75 350-609 GSD Surplus Property	594	92	0	0	686
76 352 Education Retirement Brd	6,651	1,157	0	0	7,808
78 280 Public Defender (Prev Agy 355)	46,793	11,221	0	0	58,014
79 356 Governor	3,088	1,010	0	0	4,098
80 360 Lieutenant Governor	594	257	0	0	851
81 361 DoIT	15,914	3,710	6,504	0	26,128
82 366 Public Employees Retirement Assr	8,313	1,377	0	0	9,691
84 370 Secretary of State	4,869	1,084	0	0	5,953
85 378 Personnel Other	0	0	0	171,529	171,529
86 379 Public Employees Labor Relations	238	55	0	0	293
89 404 Brd of Examiners - Architects	356	73	0	0	430
90 410 Department of Ethics	119	18	0	0	137
92 417 Border Authority	238	37	0	0	274
93 418 Tourism Department	4,751	845	0	0	5,595
94 419 Economic Development	4,157	808	0	0	4,965
95 420 Regulation and Licensing	29,454	5,638	8,861	0	43,952
96 430 Public Regulation Commission	13,539	2,534	3,488	0	19,561
97 440 Superintendent of Insurance	9,026	1,561	3,111	0	13,698
98 446 Brd of Medical Examiners	1,781	275	0	0	2,057
99 449 Board of Nursing	2,850	441	0	0	3,291

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
100 460 NM State Fair	\$1,781	\$275	\$566	\$0	\$2,623
101 464 Brd of Licensure - Engineers	594	129	0	0	722
102 465 Gaming Control Brd	4,632	845	0	0	5,477
103 469 Racing Commission	831	275	0	0	1,107
104 479 Brd of Veterinary Medicine	238	37	0	0	274
106 491 Military Base Planning	119	18	0	0	137
107 495 Spaceport Authority	2,019	367	0	0	2,386
108 505 Dept of Cultural Affairs	51,544	9,256	27,242	0	88,041
109 508 Livestock Board	7,838	1,377	0	0	9,216
110 516 Dept of Game & Fish	33,254	5,877	0	0	39,131
111 521 Energy, Minerals & Natural Resour	50,237	10,780	0	0	61,017
112 522 Youth Conservation Corp	238	37	0	0	274
114 539 Commission on Public Lands	17,340	2,957	0	0	20,296
115 550 Office of State Engineer/ISC	30,879	6,207	0	0	37,086
119 603 Office of African Amer Affairs	713	110	0	0	823
120 604 Comm for Deaf & Hearing Impairex	1,425	275	0	0	1,701
121 605 MLK Commission	238	55	0	0	293
122 606 Commission for the Blind	6,176	1,230	3,865	0	11,271
123 609 Indian Affairs	1,069	220	0	0	1,289
124 611 Early Childhood Education and Ca	713	331	0	0	1,043
125 624 Aging & Long Term Svcs	22,803	4,205	7,070	0	34,078
126 630 Human Services	201,899	38,639	105,857	0	346,395
127 631 Workforce Solutions	49,050	9,678	27,053	0	85,781
128 632 Workers Compensation Admin	12,114	2,057	6,221	0	20,392
130 644 Vocational Rehabilitation	29,097	5,877	13,385	0	48,359
131 645 Disability Commission	1,306	257	0	0	1,564
132 647 Developmental Disabilities Comm	2,019	294	0	0	2,313
133 662 Miners' Hospital	23,040	5,326	12,254	0	40,620
134 665 Dept of Health	359,974	70,391	167,788	0	598,153
135 667 Dept of Environment	59,976	11,680	32,332	0	103,988
136 668 Natural Resources Trustee	356	55	0	0	411
138 670 Veterans Services	5,938	1,028	7,353	0	14,319
139 690 Children, Youth & Families	225,058	41,375	110,665	0	377,098
140 705 Dept of Military Affairs	14,014	2,993	0	0	17,008
141 760 Parole Brd	475	110	0	0	585
143 770 Dept of Corrections	222,326	45,966	131,403	0	399,695
144 780 Crime Victims Reparations	2,494	496	0	0	2,990
145 790 Dept of Public Safety	42,755	9,090	0	0	51,846
146 795 Homeland Security & Emergency M	5,819	1,157	0	0	6,976
147 805 Dept of Transportation	250,949	48,335	102,747	0	402,031
148 924 Public Education Department	25,534	5,050	11,689	0	42,273

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
151 940 Public School Facilities Authority	\$4,988	\$1,469	\$0	\$0	\$6,457
152 949 Education Trust Board	119	18	0	0	137
Total	\$2,420,631	\$481,990	\$848,178	\$171,529	\$3,922,328

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	1,564,706	523,177	148,283	446,175	27,313	419,758
<i>Salary % Split</i>			<i>33.44%</i>	<i>9.48%</i>	<i>28.51%</i>	<i>1.75%</i>	<i>26.83%</i>
Benefits	P	674,157	216,816	67,952	198,893	10,312	180,184
Subtotal - Personnel Costs		2,238,863	739,993	216,235	645,068	37,625	599,942
Services & Supplies Cost							
Professional Fees	P	133,080	21,646	0	0	0	111,434
Travel	P	0	0	0	0	0	0
Brd/Comm Expense	P	367	0	0	0	0	367
Transportation Expense	P	4,349	293	0	0	0	4,056
Furn/Fixtures/Eqp	P	31	0	0	0	0	31
Supplies	P	10,167	3,051	0	0	0	7,116
Maintenance	P	33,221	0	0	0	0	33,221
Telecommunications	P	1,165	0	0	0	0	1,165
DolT Services	P	51,478	0	0	0	0	51,478
Rental Expense	P	148,740	58,766	0	0	0	89,974
Other Operating	P	46,138	2,658	0	0	0	43,480
Grants	P	10,468	0	0	0	0	10,468
Capital	D	45,126	0	0	0	0	0
Deduct Direct Costs	P	(952,732)	0	0	0	0	(952,732)
Subtotal - Services & Supplies		(468,402)	86,414	0	0	0	(599,942)
Department Cost Total		1,770,461	826,407	216,235	645,068	37,625	0
Adjustments to Cost							
Capital	D	(45,126)	0	0	0	0	0
Subtotal - Adjustments		(45,126)	0	0	0	0	0
Total Costs After Adjustments		1,725,335	826,407	216,235	645,068	37,625	0
General Admin Distribution			(826,407)	117,656	354,020	21,672	333,059
Grand Total		\$1,725,335		\$333,891	\$999,088	\$59,297	\$333,059

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	\$430,232	\$0	\$61,252	\$184,305	\$11,282	\$173,392
1 Los Lunas Campus	1,433	0	204	614	38	577
Subtotal - Building Depreciation	431,664	0	61,456	184,918	11,320	173,970
4 Policy & Budget	169	40	30	90	5	84
Subtotal - 341-541 DFA - Policy & Budg	169	40	30	90	5	84
7 Accounting	694	104	114	342	21	322
7 Payroll	1,924	279	314	944	58	888
Subtotal - 341-544 DFA - Financial Cor	2,618	383	427	1,286	79	1,210
8 Facilities Maintenance	246,388	719	35,181	105,857	6,480	99,589
8 Lease Management	1,503	4	215	646	40	608
Subtotal - 350-608 GSD Facilities Man	247,891	723	35,395	106,503	6,520	100,197
9 Purchasing	516	1	74	222	14	209
9 Contract Review	190	0	27	81	5	77
Subtotal - 350-604 GSD Purchasing	706	1	101	303	19	285
10 Human Resources	3,170	37	457	1,374	84	1,292
10 Adjudication	744	9	107	323	20	303
Subtotal - 378 Personnel Board	3,913	46	564	1,696	104	1,596
11 Admin Law	0	7,331	1,044	3,140	192	2,954
11 Records Mgt	0	3,376	481	1,446	89	1,360
11 Micrographics	0	19,303	2,748	8,269	506	7,779
Subtotal - 369 Commission on Public R	0	30,009	4,272	12,855	787	12,094
12 Open Government Section	0	15,844	2,256	6,787	415	6,386
Subtotal - 305 Attorney General CS	0	15,844	2,256	6,787	415	6,386
13 Banking/Cash Mgmt	0	134	19	57	4	54
Subtotal - 394 State Treasurer	0	134	19	57	4	54
Total Incoming	686,963	47,180	104,520	314,496	19,252	295,875
C. Total Allocated		\$2,459,478	\$438,411	\$1,313,584	\$78,549	\$628,934
			17.83%	53.41%	3.19%	25.57%

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Admin Law Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 378 Personnel Board	4	0.75%	\$3,258	\$0	\$3,258	\$0	\$3,258
11 369 Commission on Public Records	9	1.70%	7,331	0	7,331	0	7,331
14 950 Higher Education Department	11	2.08%	8,960	0	8,960	143	9,103
59 308 State Auditor	3	0.57%	2,444	0	2,444	39	2,483
60 333 Taxation and Revenue	1	0.19%	815	0	815	13	828
62 340 Administrative Hearings Office	2	0.38%	1,629	0	1,629	26	1,655
68 343 Retiree Healthcare Authority	3	0.57%	2,444	0	2,444	39	2,483
69 350-598 GSD Program Support	4	0.75%	3,258	0	3,258	52	3,310
76 352 Education Retirement Brd	6	1.13%	4,887	0	4,887	78	4,965
78 280 Public Defender (Prev Agy 355)	2	0.38%	1,629	0	1,629	26	1,655
79 356 Governor	8	1.51%	6,516	0	6,516	104	6,620
84 370 Secretary of State	15	2.83%	12,218	0	12,218	195	12,413
86 379 Public Employees Labor Relations	11	2.08%	8,960	0	8,960	143	9,103
90 410 Department of Ethics	5	0.94%	4,073	0	4,073	65	4,138
94 419 Economic Development	4	0.75%	3,258	0	3,258	52	3,310
95 420 Regulation and Licensing	154	29.06%	125,436	0	125,436	2,001	127,437
97 440 Superintendent of Insurance	16	3.02%	13,032	0	13,032	208	13,240
98 446 Brd of Medical Examiners	12	2.26%	9,774	0	9,774	156	9,930
99 449 Board of Nursing	3	0.57%	2,444	0	2,444	39	2,483
102 465 Gaming Control Brd	1	0.19%	815	0	815	13	828
103 469 Racing Commission	14	2.64%	11,403	0	11,403	182	11,585
104 479 Brd of Veterinary Medicine	1	0.19%	815	0	815	13	828
108 505 Dept of Cultural Affairs	2	0.38%	1,629	0	1,629	26	1,655
109 508 Livestock Board	3	0.57%	2,444	0	2,444	39	2,483
110 516 Dept of Game & Fish	20	3.77%	16,290	0	16,290	260	16,550
111 521 Energy, Minerals & Natural Resour	14	2.64%	11,403	0	11,403	182	11,585
114 539 Commission on Public Lands	2	0.38%	1,629	0	1,629	26	1,655
126 630 Human Services	46	8.68%	37,468	0	37,468	598	38,065
127 631 Workforce Solutions	20	3.77%	16,290	0	16,290	260	16,550
134 665 Dept of Health	41	7.74%	33,395	0	33,395	533	33,928
135 667 Dept of Environment	27	5.09%	21,992	0	21,992	351	22,343
139 690 Children, Youth & Families	22	4.15%	17,919	0	17,919	286	18,205
145 790 Dept of Public Safety	2	0.38%	1,629	0	1,629	26	1,655
147 805 Dept of Transportation	2	0.38%	1,629	0	1,629	26	1,655
148 924 Public Education Department	35	6.60%	28,508	0	28,508	455	28,963
155 954 New Mexico State University	5	0.94%	4,073	0	4,073	65	4,138

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Admin Law Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	530	100.00%	431,694	0	431,694	6,717	438,411
Direct Bills					0		0
Total					\$431,694		\$438,411
Basis Units: Notices & Rules Published							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	840	0.91%	\$11,766	\$0	\$11,766	\$0	\$11,766
10 378 Personnel Board	1,677	1.82%	23,490	0	23,490	0	23,490
11 369 Commission on Public Records	241	0.26%	3,376	0	3,376	0	3,376
12 305 Attorney General CS	2,946	3.19%	41,265	0	41,265	665	41,930
13 394 State Treasurer	32	0.03%	448	0	448	7	455
14 950 Higher Education Department	76	0.08%	1,065	0	1,065	17	1,082
15 111 Legislative Council Service	3,648	3.95%	51,098	0	51,098	823	51,922
16 112 Legislative Finance Committee	570	0.62%	7,984	0	7,984	129	8,113
19 117 Legislative Education Study Comr	7	0.01%	98	0	98	2	100
20 119 Legislative Building	9	0.01%	126	0	126	2	128
21 131 Legislature	22	0.02%	308	0	308	5	313
24 210 Judicial Standards Commission	1	0.00%	14	0	14	0	14
25 215 Court of Appeals	79	0.09%	1,107	0	1,107	18	1,124
26 216 Supreme Court	304	0.33%	4,258	0	4,258	69	4,327
27 218 Administrative Office of the Courts	77	0.08%	1,079	0	1,079	17	1,096
29 231 Judicial District Court 1st	48	0.05%	672	0	672	11	683
42 244 Bernalillo County Metropolitan Crt	1,843	2.00%	25,815	0	25,815	416	26,231
43 251 Judicial District Attorney 1st	7,816	8.46%	109,481	0	109,481	1,764	111,244
56 264 Administrative Office of the DAs	7	0.01%	98	0	98	2	100
59 308 State Auditor	75	0.08%	1,051	0	1,051	17	1,067
60 333 Taxation and Revenue	1,052	1.14%	14,736	0	14,736	237	14,973
61 337 Investment Council	70	0.08%	981	0	981	16	996
62 340 Administrative Hearings Office	94	0.10%	1,317	0	1,317	21	1,338
67 342 Public School Insurance Authority	190	0.21%	2,661	0	2,661	43	2,704
69 350-598 GSD Program Support	1,415	1.53%	19,820	0	19,820	319	20,140
76 352 Education Retirement Brd	496	0.54%	6,948	0	6,948	112	7,060
78 280 Public Defender (Prev Agy 355)	2,804	3.04%	39,276	0	39,276	633	39,909
79 356 Governor	395	0.43%	5,533	0	5,533	89	5,622
80 360 Lieutenant Governor	23	0.02%	322	0	322	5	327
81 361 DoIT	25	0.03%	350	0	350	6	356
82 366 Public Employees Retirement Assn	1,485	1.61%	20,801	0	20,801	335	21,136
84 370 Secretary of State	1,007	1.09%	14,105	0	14,105	227	14,332
89 404 Brd of Examiners - Architects	78	0.08%	1,093	0	1,093	18	1,110
94 419 Economic Development	18	0.02%	252	0	252	4	256
95 420 Regulation and Licensing	3,327	3.60%	46,602	0	46,602	751	47,353
96 430 Public Regulation Commission	2,260	2.45%	31,656	0	31,656	510	32,166
97 440 Superintendent of Insurance	1,884	2.04%	26,390	0	26,390	425	26,815
98 446 Brd of Medical Examiners	743	0.80%	10,407	0	10,407	168	10,575
99 449 Board of Nursing	979	1.06%	13,713	0	13,713	221	13,934
101 464 Brd of Licensure - Engineers	26	0.03%	364	0	364	6	370
102 465 Gaming Control Brd	10	0.01%	140	0	140	2	142
104 479 Brd of Veterinary Medicine	5	0.01%	70	0	70	1	71

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Records Mgt Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 505 Dept of Cultural Affairs	98	0.11%	\$1,373	\$0	\$1,373	\$22	\$1,395
109 508 Livestock Board	822	0.89%	11,514	0	11,514	185	11,699
110 516 Dept of Game & Fish	3	0.00%	42	0	42	1	43
111 521 Energy, Minerals & Natural Resour	598	0.65%	8,376	0	8,376	135	8,511
112 522 Youth Conservation Corp	36	0.04%	504	0	504	8	512
114 539 Commission on Public Lands	269	0.29%	3,768	0	3,768	61	3,829
115 550 Office of State Engineer/ISC	334	0.36%	4,678	0	4,678	75	4,754
118 601 Commission on Women	67	0.07%	938	0	938	15	954
123 609 Indian Affairs	2	0.00%	28	0	28	0	28
125 624 Aging & Long Term Svcs	559	0.61%	7,830	0	7,830	126	7,956
126 630 Human Services	9,513	10.30%	133,251	0	133,251	2,146	135,397
128 632 Workers Compensation Admin	111	0.12%	1,555	0	1,555	25	1,580
129 635 Workforce Trng & Development	1,048	1.13%	14,680	0	14,680	236	14,916
130 644 Vocational Rehabilitation	93	0.10%	1,303	0	1,303	21	1,324
132 647 Developmental Disabilities Comm	18	0.02%	252	0	252	4	256
134 665 Dept of Health	9,130	9.89%	127,886	0	127,886	2,060	129,946
135 667 Dept of Environment	2,810	3.04%	39,360	0	39,360	634	39,994
137 669 Health Policy Commission	33	0.04%	462	0	462	7	470
139 690 Children, Youth & Families	6,443	6.98%	90,249	0	90,249	1,454	91,702
140 705 Dept of Military Affairs	1,227	1.33%	17,187	0	17,187	277	17,464
141 760 Parole Brd	1,724	1.87%	24,148	0	24,148	389	24,537
142 765 Juvenile Parole Brd	31	0.03%	434	0	434	7	441
143 770 Dept of Corrections	15,852	17.17%	222,043	0	222,043	3,577	225,619
144 780 Crime Victims Reparations	1,175	1.27%	16,459	0	16,459	265	16,724
145 790 Dept of Public Safety	247	0.27%	3,460	0	3,460	56	3,516
147 805 Dept of Transportation	219	0.24%	3,068	0	3,068	49	3,117
148 924 Public Education Department	732	0.79%	10,253	0	10,253	165	10,418
151 940 Public School Facilities Authority	146	0.16%	2,045	0	2,045	33	2,078
169 979 NM Sch for the Visually Impaired	58	0.06%	812	0	812	13	826
170 980 NM Sch for the Deaf	82	0.09%	1,149	0	1,149	19	1,167
172 999 Other	152	0.16%	2,129	0	2,129	34	2,163
Subtotal	92,336	100.00%	1,293,372	0	1,293,372	20,211	1,313,584
Direct Bills					0		0
Total					\$1,293,372		\$1,313,584
Basis Units: Storage Inventory							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	0.46%	\$358	\$0	\$358	\$0	\$358
10 378 Personnel Board	1,071	0.70%	539	0	539	0	539
11 369 Commission on Public Records	38,321	24.97%	19,303	0	19,303	0	19,303
12 305 Attorney General CS	31	0.02%	16	0	16	0	16
14 950 Higher Education Department	154	0.10%	78	0	78	2	79
24 210 Judicial Standards Commission	133	0.09%	67	0	67	1	68
26 216 Supreme Court	17	0.01%	9	0	9	0	9
29 231 Judicial District Court 1st	2,371	1.54%	1,194	0	1,194	26	1,220
60 333 Taxation and Revenue	63,238	41.20%	31,853	0	31,853	690	32,544
61 337 Investment Council	6	0.00%	3	0	3	0	3
69 350-598 GSD Program Support	87	0.06%	44	0	44	1	45
76 352 Education Retirement Brd	713	0.46%	359	0	359	8	367
79 356 Governor	33	0.02%	17	0	17	0	17
84 370 Secretary of State	8,700	5.67%	4,382	0	4,382	95	4,477
95 420 Regulation and Licensing	239	0.16%	120	0	120	3	123
96 430 Public Regulation Commission	9,486	6.18%	4,778	0	4,778	104	4,882
97 440 Superintendent of Insurance	19	0.01%	10	0	10	0	10
99 449 Board of Nursing	1	0.00%	1	0	1	0	1
101 464 Brd of Licensure - Engineers	304	0.20%	153	0	153	3	156
108 505 Dept of Cultural Affairs	972	0.63%	490	0	490	11	500
109 508 Livestock Board	2	0.00%	1	0	1	0	1
110 516 Dept of Game & Fish	17	0.01%	9	0	9	0	9
111 521 Energy, Minerals & Natural Resour	1,045	0.68%	526	0	526	11	538
114 539 Commission on Public Lands	2,016	1.31%	1,015	0	1,015	22	1,037
115 550 Office of State Engineer/ISC	10,458	6.81%	5,268	0	5,268	114	5,382
126 630 Human Services	286	0.19%	144	0	144	3	147
127 631 Workforce Solutions	7	0.00%	4	0	4	0	4
128 632 Workers Compensation Admin	456	0.30%	230	0	230	5	235
130 644 Vocational Rehabilitation	1	0.00%	1	0	1	0	1
134 665 Dept of Health	999	0.65%	503	0	503	11	514
135 667 Dept of Environment	115	0.07%	58	0	58	1	59
143 770 Dept of Corrections	401	0.26%	202	0	202	4	206
145 790 Dept of Public Safety	17	0.01%	9	0	9	0	9
147 805 Dept of Transportation	4,523	2.95%	2,278	0	2,278	49	2,328
148 924 Public Education Department	125	0.08%	63	0	63	1	64
172 999 Other	6,410	4.18%	3,229	0	3,229	70	3,299

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Micrographics Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	153,485	100.00%	77,312	0	77,312	1,237	78,549
Direct Bills					0		0
Total					\$77,312		\$78,549
Basis Units: Micrographics Inventory							

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$609,920	\$0	\$609,920	\$19,015	\$628,934
Subtotal	100	100.00%	609,920	0	609,920	19,015	628,934
Direct Bills					0		0
Total					\$609,920		\$628,934
Basis Units: Direct to CPR Other							

STATE OF NEW MEXICO
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ACTUAL 2020
3/18/2021

Allocation Summary

Dept:11 369 Commission on Public Records

Department	Admin Law	Records Mgt	Micrographics	Historical & Other	Total
5 341-542 DFA - Program Support	\$0	\$11,766	\$358	\$0	\$12,124
10 378 Personnel Board	3,258	23,490	539	0	27,288
11 369 Commission on Public Records	7,331	3,376	19,303	0	30,009
12 305 Attorney General CS	0	41,930	16	0	41,946
13 394 State Treasurer	0	455	0	0	455
14 950 Higher Education Department	9,103	1,082	79	0	10,264
15 111 Legislative Council Service	0	51,922	0	0	51,922
16 112 Legislative Finance Committee	0	8,113	0	0	8,113
19 117 Legislative Education Study Comr	0	100	0	0	100
20 119 Legislative Building	0	128	0	0	128
21 131 Legislature	0	313	0	0	313
24 210 Judicial Standards Commission	0	14	68	0	83
25 215 Court of Appeals	0	1,124	0	0	1,124
26 216 Supreme Court	0	4,327	9	0	4,336
27 218 Administrative Office of the Courts	0	1,096	0	0	1,096
29 231 Judicial District Court 1st	0	683	1,220	0	1,903
42 244 Bernalillo County Metropolitan Crt	0	26,231	0	0	26,231
43 251 Judicial District Attorney 1st	0	111,244	0	0	111,244
56 264 Administrative Office of the DAs	0	100	0	0	100
59 308 State Auditor	2,483	1,067	0	0	3,550
60 333 Taxation and Revenue	828	14,973	32,544	0	48,344
61 337 Investment Council	0	996	3	0	999
62 340 Administrative Hearings Office	1,655	1,338	0	0	2,993
67 342 Public School Insurance Authority	0	2,704	0	0	2,704
68 343 Retiree Healthcare Authority	2,483	0	0	0	2,483
69 350-598 GSD Program Support	3,310	20,140	45	0	23,494
76 352 Education Retirement Brd	4,965	7,060	367	0	12,391
78 280 Public Defender (Prev Agy 355)	1,655	39,909	0	0	41,564
79 356 Governor	6,620	5,622	17	0	12,259
80 360 Lieutenant Governor	0	327	0	0	327
81 361 DoIT	0	356	0	0	356
82 366 Public Employees Retirement Assc	0	21,136	0	0	21,136
83 369 CPR - Other	0	0	0	628,934	628,934
84 370 Secretary of State	12,413	14,332	4,477	0	31,222
86 379 Public Employees Labor Relations	9,103	0	0	0	9,103
89 404 Brd of Examiners - Architects	0	1,110	0	0	1,110
90 410 Department of Ethics	4,138	0	0	0	4,138
94 419 Economic Development	3,310	256	0	0	3,566
95 420 Regulation and Licensing	127,437	47,353	123	0	174,912
96 430 Public Regulation Commission	0	32,166	4,882	0	37,048
97 440 Superintendent of Insurance	13,240	26,815	10	0	40,065

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:11 369 Commission on Public Records

Department	Admin Law	Records Mgt	Micrographics	Historical & Other	Total
98 446 Brd of Medical Examiners	\$9,930	\$10,575	\$0	\$0	\$20,505
99 449 Board of Nursing	2,483	13,934	1	0	16,417
101 464 Brd of Licensure - Engineers	0	370	156	0	526
102 465 Gaming Control Brd	828	142	0	0	970
103 469 Racing Commission	11,585	0	0	0	11,585
104 479 Brd of Veterinary Medicine	828	71	0	0	899
108 505 Dept of Cultural Affairs	1,655	1,395	500	0	3,550
109 508 Livestock Board	2,483	11,699	1	0	14,183
110 516 Dept of Game & Fish	16,550	43	9	0	16,602
111 521 Energy, Minerals & Natural Resour	11,585	8,511	538	0	20,634
112 522 Youth Conservation Corp	0	512	0	0	512
114 539 Commission on Public Lands	1,655	3,829	1,037	0	6,521
115 550 Office of State Engineer/ISC	0	4,754	5,382	0	10,136
118 601 Commission on Women	0	954	0	0	954
123 609 Indian Affairs	0	28	0	0	28
125 624 Aging & Long Term Svcs	0	7,956	0	0	7,956
126 630 Human Services	38,065	135,397	147	0	173,610
127 631 Workforce Solutions	16,550	0	4	0	16,554
128 632 Workers Compensation Admin	0	1,580	235	0	1,815
129 635 Workforce Trng & Development	0	14,916	0	0	14,916
130 644 Vocational Rehabilitation	0	1,324	1	0	1,324
132 647 Developmental Disabilities Comm	0	256	0	0	256
134 665 Dept of Health	33,928	129,946	514	0	164,388
135 667 Dept of Environment	22,343	39,994	59	0	62,396
137 669 Health Policy Commission	0	470	0	0	470
139 690 Children, Youth & Families	18,205	91,702	0	0	109,908
140 705 Dept of Military Affairs	0	17,464	0	0	17,464
141 760 Parole Brd	0	24,537	0	0	24,537
142 765 Juvenile Parole Brd	0	441	0	0	441
143 770 Dept of Corrections	0	225,619	206	0	225,826
144 780 Crime Victims Reparations	0	16,724	0	0	16,724
145 790 Dept of Public Safety	1,655	3,516	9	0	5,179
147 805 Dept of Transportation	1,655	3,117	2,328	0	7,100
148 924 Public Education Department	28,963	10,418	64	0	39,446
151 940 Public School Facilities Authority	0	2,078	0	0	2,078
155 954 New Mexico State University	4,138	0	0	0	4,138
169 979 NM Sch for the Visually Impaired	0	826	0	0	826
170 980 NM Sch for the Deaf	0	1,167	0	0	1,167
172 999 Other	0	2,163	3,299	0	5,462

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:11 369 Commission on Public Records

Department	Admin Law	Records Mgt	Micrographics	Historical & Other	Total
Total	\$438,411	\$1,313,584	\$78,549	\$628,934	\$2,459,478

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:12 305 Attorney General CS

Description		Amount	General Admin	Open Government Section	Other Divisions
Personnel Costs					
Salaries	S1	13,469,311	2,152,647	855,533	10,461,131
<i>Salary % Split</i>			<i>15.98%</i>	<i>6.35%</i>	<i>77.67%</i>
Benefits	P	4,987,216	952,949	308,230	3,726,037
Subtotal - Personnel Costs		18,456,527	3,105,596	1,163,763	14,187,168
Services & Supplies Cost					
Professional Fees	P	2,792,057	452,244	130	2,339,683
Travel	P	118,114	23,500	970	93,644
Transportation	P	270,661	169,058	0	101,603
Furn/Fixtures/Equip	P	14,432	12,691	0	1,741
Bld/Structures	P	16,849	16,849	0	0
Supplies	P	155,569	68,763	194	86,612
Maintenance	P	116,268	66,531	0	49,737
Telecommunications	P	254,540	204,867	0	49,673
DOIT Services	P	85,490	74,376	0	11,114
Rental Expense	P	822,012	649,830	0	172,182
Other Operating	P	5,815,489	256,388	990	5,558,111
Legal Settlements	D	42,878	0	0	0
Deduct Direct Costs	P	(22,651,268)	0	0	(22,651,268)
Subtotal - Services & Supplies		(12,146,909)	1,995,097	2,284	(14,187,168)
Department Cost Total		6,309,618	5,100,693	1,166,047	(0)
Adjustments to Cost					
Legal Settlements	D	(42,878)	0	0	0
Subtotal - Adjustments		(42,878)	0	0	0
Total Costs After Adjustments		6,266,740	5,100,693	1,166,047	(0)
General Admin Distribution			(5,100,693)	385,609	4,715,084
Grand Total		\$6,266,740		\$1,551,656	\$4,715,084

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:12 305 Attorney General CS

Department	First Incoming	Second Incoming	Open Government Section	Other Divisions
1 Villagra	\$361,813	\$0	\$27,353	\$334,460
Subtotal - Building Depreciation	361,813	0	27,353	334,460
4 Policy & Budget	1,815	427	169	2,072
Subtotal - 341-541 DFA - Policy & Budget	1,815	427	169	2,072
7 Accounting	2,668	398	232	2,834
7 Payroll	13,897	2,016	1,203	14,710
Subtotal - 341-544 DFA - Financial Cor	16,565	2,414	1,435	17,545
8 Facilities Maintenance	97,912	286	7,424	90,774
8 Lease Management	3,006	9	228	2,787
Subtotal - 350-608 GSD Facilities Man	100,918	294	7,652	93,561
9 Purchasing	1,670	3	127	1,547
9 Contract Review	4,173	9	316	3,865
Subtotal - 350-604 GSD Purchasing	5,843	12	443	5,412
10 Human Resources	22,893	266	1,751	21,408
10 Adjudication	4,751	60	364	4,448
Subtotal - 378 Personnel Board	27,644	326	2,115	25,856
11 Records Mgt	41,265	665	3,170	38,760
11 Micrographics	16	0	1	15
Subtotal - 369 Commission on Public R	41,281	665	3,171	38,775
13 Banking/Cash Mgmt	0	920	70	851
Subtotal - 394 State Treasurer	0	920	70	851
Total Incoming	555,879	5,059	42,407	518,532
C. Total Allocated		\$6,827,679	\$1,594,063	\$5,233,616
			23.35%	76.65%

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

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	16,015.57	1.87%	\$29,834	\$0	\$29,834	\$0	\$29,834
10 378 Personnel Board	8,853.82	1.03%	16,493	0	16,493	0	16,493
11 369 Commission on Public Records	8,505.57	0.99%	15,844	0	15,844	0	15,844
76 352 Education Retirement Brd	13,920.56	1.63%	25,931	0	25,931	6	25,938
79 356 Governor	18,511.14	2.16%	34,482	0	34,482	9	34,491
82 366 Public Employees Retirement Assr	16,015.57	1.87%	29,834	0	29,834	7	29,841
86 379 Public Employees Labor Relations	13,920.56	1.63%	25,931	0	25,931	6	25,938
89 404 Brd of Examiners - Architects	8,853.82	1.03%	16,493	0	16,493	4	16,497
92 417 Border Authority	12,158.39	1.42%	22,649	0	22,649	6	22,654
95 420 Regulation and Licensing	294,504.44	34.42%	548,601	0	548,601	137	548,738
97 440 Superintendent of Insurance	16,015.57	1.87%	29,834	0	29,834	7	29,841
99 449 Board of Nursing	8,505.57	0.99%	15,844	0	15,844	4	15,848
101 464 Brd of Licensure - Engineers	8,853.82	1.03%	16,493	0	16,493	4	16,497
103 469 Racing Commission	9,552.21	1.12%	17,794	0	17,794	4	17,798
108 505 Dept of Cultural Affairs	79,477.13	9.29%	148,049	0	148,049	37	148,086
110 516 Dept of Game & Fish	8,853.82	1.03%	16,493	0	16,493	4	16,497
111 521 Energy, Minerals & Natural Resour	70,561.38	8.25%	131,441	0	131,441	33	131,474
120 604 Comm for Deaf & Hearing Impaired	9,552.21	1.12%	17,794	0	17,794	4	17,798
122 606 Commission for the Blind	8,505.57	0.99%	15,844	0	15,844	4	15,848
127 631 Workforce Solutions	49,364.92	5.77%	91,957	0	91,957	23	91,980
131 645 Disability Commission	9,552.21	1.12%	17,794	0	17,794	4	17,798
132 647 Developmental Disabilities Comm	8,505.57	0.99%	15,844	0	15,844	4	15,848
135 667 Dept of Environment	22,163.96	2.59%	41,287	0	41,287	10	41,297
139 690 Children, Youth & Families	10,005.57	1.17%	18,638	0	18,638	5	18,643
141 760 Parole Brd	7,329.37	0.86%	13,653	0	13,653	3	13,657
144 780 Crime Victims Reparations	9,552.21	1.12%	17,794	0	17,794	4	17,798
145 790 Dept of Public Safety	8,505.57	0.99%	15,844	0	15,844	4	15,848
170 980 NM Sch for the Deaf	9,552.21	1.12%	17,794	0	17,794	4	17,798
172 999 Other	89,864.89	10.50%	167,400	0	167,400	42	167,441
Subtotal	855,533.20	100.00%	1,593,680	0	1,593,680	382	1,594,063
Direct Bills					0		0
Total					\$1,593,680		\$1,594,063

Basis Units: Assigned Staff Salaries

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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%	\$5,228,939	\$0	\$5,228,939	\$4,677	\$5,233,616
Subtotal	100	100.00%	5,228,939	0	5,228,939	4,677	5,233,616
Direct Bills					0		0
Total					\$5,228,939		\$5,233,616

Basis Units: Direct Allocation to Attorney General

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:12 305 Attorney General CS

Department	Open Government Section	Other Divisions	Total
5 341-542 DFA - Program Support	\$29,834	\$0	\$29,834
10 378 Personnel Board	16,493	0	16,493
11 369 Commission on Public Records	15,844	0	15,844
58 305 Attorney General	0	5,233,616	5,233,616
76 352 Education Retirement Brd	25,938	0	25,938
79 356 Governor	34,491	0	34,491
82 366 Public Employees Retirement Assc	29,841	0	29,841
86 379 Public Employees Labor Relations	25,938	0	25,938
89 404 Brd of Examiners - Architects	16,497	0	16,497
92 417 Border Authority	22,654	0	22,654
95 420 Regulation and Licensing	548,738	0	548,738
97 440 Superintendent of Insurance	29,841	0	29,841
99 449 Board of Nursing	15,848	0	15,848
101 464 Brd of Licensure - Engineers	16,497	0	16,497
103 469 Racing Commission	17,798	0	17,798
108 505 Dept of Cultural Affairs	148,086	0	148,086
110 516 Dept of Game & Fish	16,497	0	16,497
111 521 Energy, Minerals & Natural Resour	131,474	0	131,474
120 604 Comm for Deaf & Hearing Impaired	17,798	0	17,798
122 606 Commission for the Blind	15,848	0	15,848
127 631 Workforce Solutions	91,980	0	91,980
131 645 Disability Commission	17,798	0	17,798
132 647 Developmental Disabilities Comm	15,848	0	15,848
135 667 Dept of Environment	41,297	0	41,297
139 690 Children, Youth & Families	18,643	0	18,643
141 760 Parole Brd	13,657	0	13,657
144 780 Crime Victims Reparations	17,798	0	17,798
145 790 Dept of Public Safety	15,848	0	15,848
170 980 NM Sch for the Deaf	17,798	0	17,798
172 999 Other	167,441	0	167,441
Total	\$1,594,063	\$5,233,616	\$6,827,679

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:13 394 State Treasurer

Description		Amount	General Admin	Banking/Cash Mgmt	Other
Personnel Costs					
Salaries	S1	2,050,248	704,242	773,862	572,144
<i>Salary % Split</i>			<i>34.35%</i>	<i>37.74%</i>	<i>27.91%</i>
Benefits	P	770,733	286,302	280,679	203,752
Subtotal - Personnel Costs		2,820,981	990,544	1,054,541	775,896
Services & Supplies Cost					
Professional Fees	P	412,869	262,869	0	150,000
Travel	P	6,192	6,192	0	0
Transportation Exp	P	9,707	9,707	0	0
Furn/Fixtures/Equip	P	0	0	0	0
Bld/Structures	P	1,213	1,213	0	0
Supplies	P	56,479	56,479	0	0
Maintenance	P	239,382	239,382	0	0
Telecomm	P	4,085	4,085	0	0
DOIT Services	P	56,039	56,039	0	0
Rental Expense	P	239,550	239,550	0	0
Other Operating	P	861,530	33,480	0	828,050
Capital	D	39,680	0	0	0
Deduct Direct Cost	P	(1,753,946)	0	0	(1,753,946)
Subtotal - Services & Supplies		172,780	908,996	0	(775,896)
Department Cost Total		2,993,761	1,899,540	1,054,541	0
Adjustments to Cost					
Capital	D	(39,680)	0	0	0
Subtotal - Adjustments		(39,680)	0	0	0
Total Costs After Adjustments		2,954,081	1,899,540	1,054,541	0
General Admin Distribution			(1,899,540)	1,092,106	807,434
Grand Total		\$2,954,081		\$2,146,647	\$807,434

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:13 394 State Treasurer

Department	First Incoming	Second Incoming	Banking/Cash Mgmt	Other
4 Policy & Budget	\$227	\$53	\$161	\$119
Subtotal - 341-541 DFA - Policy & Budget	227	53	161	119
7 Accounting	31,678	4,727	20,930	15,475
7 Payroll	1,354	196	891	659
Subtotal - 341-544 DFA - Financial Cor	33,032	4,923	21,822	16,134
8 Lease Management	1,503	4	867	641
Subtotal - 350-608 GSD Facilities Man	1,503	4	867	641
9 Purchasing	698	1	402	297
9 Contract Review	948	2	546	404
Subtotal - 350-604 GSD Purchasing	1,646	3	948	701
10 Human Resources	2,231	26	1,297	959
10 Adjudication	472	6	275	203
10 Labor Relations	931	11	542	401
Subtotal - 378 Personnel Board	3,633	43	2,114	1,563
11 Records Mgt	448	7	262	194
Subtotal - 369 Commission on Public R	448	7	262	194
13 Banking/Cash Mgmt	0	198	114	84
Subtotal - 394 State Treasurer	0	198	114	84
Total Incoming	40,490	5,233	26,287	19,435
C. Total Allocated		\$2,999,803	\$2,172,935	\$826,869
			72.44%	27.56%

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

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	994	0.03%	\$629	\$0	\$629	\$0	\$629
5 341-542 DFA - Program Support	277	0.01%	175	0	175	0	175
6 341-543 DFA - Comm Dev & Local Gov	555	0.02%	351	0	351	0	351
7 341-544 DFA - Financial Control	2,036	0.06%	1,289	0	1,289	0	1,289
8 350-608 GSD Facilities Management	1,205	0.04%	763	0	763	0	763
9 350-604 GSD Purchasing	233	0.01%	147	0	147	0	147
10 378 Personnel Board	371	0.01%	235	0	235	0	235
11 369 Commission on Public Records	212	0.01%	134	0	134	0	134
12 305 Attorney General CS	1,454	0.04%	920	0	920	0	920
13 394 State Treasurer	313	0.01%	198	0	198	0	198
14 950 Higher Education Department	2,588	0.08%	1,638	0	1,638	2	1,640
15 111 Legislative Council Service	1,488	0.04%	942	0	942	1	943
16 112 Legislative Finance Committee	508	0.01%	322	0	322	0	322
17 114 Senate Chief Clerk	88	0.00%	56	0	56	0	56
18 115 House Chief Clerk	167	0.00%	106	0	106	0	106
19 117 Legislative Education Study Comr	283	0.01%	179	0	179	0	179
20 119 Legislative Building	1,107	0.03%	701	0	701	1	702
21 131 Legislature	1,862	0.05%	1,178	0	1,178	2	1,180
23 208 NM Compilation Commission	270	0.01%	171	0	171	0	171
24 210 Judicial Standards Commission	199	0.01%	126	0	126	0	126
25 215 Court of Appeals	522	0.02%	330	0	330	0	331
26 216 Supreme Court	783	0.02%	496	0	496	1	496
27 218 Administrative Office of the Courts	53,285	1.55%	33,724	0	33,724	47	33,770
29 231 Judicial District Court 1st	983	0.03%	622	0	622	1	623
30 232 Judicial District Court 2nd	1,875	0.05%	1,187	0	1,187	2	1,188
31 233 Judicial District Court 3rd	1,285	0.04%	813	0	813	1	814
32 234 Judicial District Court 4th	853	0.02%	540	0	540	1	541
33 235 Judicial District Court 5th	1,784	0.05%	1,129	0	1,129	2	1,131
34 236 Judicial District Court 6th	1,488	0.04%	942	0	942	1	943
35 237 Judicial District Court 7th	967	0.03%	612	0	612	1	613
36 238 Judicial District Court 8th	1,303	0.04%	825	0	825	1	826
37 239 Judicial District Court 9th	875	0.03%	554	0	554	1	555
38 240 Judicial District Court 10th	395	0.01%	250	0	250	0	250
39 241 Judicial District Court 11th	1,943	0.06%	1,230	0	1,230	2	1,231
40 242 Judicial District Court 12th	701	0.02%	444	0	444	1	444
41 243 Judicial District Court 13th	2,102	0.06%	1,330	0	1,330	2	1,332
42 244 Bernalillo County Metropolitan Crt	1,752	0.05%	1,109	0	1,109	2	1,110
43 251 Judicial District Attorney 1st	541	0.02%	342	0	342	0	343
44 252 Judicial District Attorney 2nd	1,261	0.04%	798	0	798	1	799
45 253 Judicial District Attorney 3rd	507	0.01%	321	0	321	0	321
46 254 Judicial District Attorney 4th	403	0.01%	255	0	255	0	255
47 255 Judicial District Attorney 5th	658	0.02%	416	0	416	1	417

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Banking/Cash Mgmt Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 256 Judicial District Attorney 6th	465	0.01%	\$294	\$0	\$294	\$0	\$295
49 257 Judicial District Attorney 7th	394	0.01%	249	0	249	0	250
50 258 Judicial District Attorney 8th	525	0.02%	332	0	332	0	333
51 259 Judicial District Attorney 9th	554	0.02%	351	0	351	0	351
52 260 Judicial District Attorney 10th	439	0.01%	278	0	278	0	278
53 261 Judicial District Attorney 11th	536	0.02%	339	0	339	0	340
54 262 Judicial District Attorney 12th	580	0.02%	367	0	367	1	368
55 263 Judicial District Attorney 13th	534	0.02%	338	0	338	0	338
56 264 Administrative Office of the DAs	914	0.03%	578	0	578	1	579
57 265 Judicial District Attorney 11th Div I	445	0.01%	282	0	282	0	282
59 308 State Auditor	251	0.01%	159	0	159	0	159
60 333 Taxation and Revenue	738,598	21.54%	467,452	0	467,452	650	468,101
61 337 Investment Council	761	0.02%	482	0	482	1	482
62 340 Administrative Hearings Office	282	0.01%	178	0	178	0	179
65 341-543 DFA Comm Devel Other	11,387	0.33%	7,207	0	7,207	10	7,217
66 341-544 DFA Financial Control Other	43,802	1.28%	27,722	0	27,722	39	27,760
67 342 Public School Insurance Authority	393	0.01%	249	0	249	0	249
68 343 Retiree Healthcare Authority	3,982	0.12%	2,520	0	2,520	4	2,524
69 350-598 GSD Program Support	379	0.01%	240	0	240	0	240
71 350-605 GSD Printing & Graphics	176	0.01%	111	0	111	0	112
72 350-606 GSD Risk Management	42,122	1.23%	26,659	0	26,659	37	26,696
73 350-609 GSD Aviation	73	0.00%	46	0	46	0	46
74 350-609 GSD Motor Pool	652	0.02%	413	0	413	1	413
75 350-609 GSD Surplus Property	78	0.00%	49	0	49	0	49
76 352 Education Retirement Brd	597,009	17.41%	377,841	0	377,841	525	378,366
77 354 Sentencing Commission	34	0.00%	22	0	22	0	22
78 280 Public Defender (Prev Agy 355)	5,455	0.16%	3,452	0	3,452	5	3,457
79 356 Governor	262	0.01%	166	0	166	0	166
80 360 Lieutenant Governor	108	0.00%	68	0	68	0	68
81 361 DoIT	3,411	0.10%	2,159	0	2,159	3	2,162
82 366 Public Employees Retirement Assn	508,646	14.84%	321,917	0	321,917	447	322,365
84 370 Secretary of State	550	0.02%	348	0	348	0	349
86 379 Public Employees Labor Relations	90	0.00%	57	0	57	0	57
89 404 Brd of Examiners - Architects	129	0.00%	82	0	82	0	82
90 410 Department of Ethics	109	0.00%	69	0	69	0	69
92 417 Border Authority	238	0.01%	151	0	151	0	151
93 418 Tourism Department	1,203	0.04%	761	0	761	1	762
94 419 Economic Development	1,116	0.03%	706	0	706	1	707
95 420 Regulation and Licensing	3,121	0.09%	1,975	0	1,975	3	1,978
96 430 Public Regulation Commission	2,680	0.08%	1,696	0	1,696	2	1,699
97 440 Superintendent of Insurance	1,106	0.03%	700	0	700	1	701
98 446 Brd of Medical Examiners	460	0.01%	291	0	291	0	292

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

Banking/Cash Mgmt Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 449 Board of Nursing	317	0.01%	\$201	\$0	\$201	\$0	\$201
100 460 NM State Fair	1,554	0.05%	984	0	984	1	985
101 464 Brd of Licensure - Engineers	179	0.01%	113	0	113	0	113
102 465 Gaming Control Brd	511	0.01%	323	0	323	0	324
103 469 Racing Commission	357	0.01%	226	0	226	0	226
104 479 Brd of Veterinary Medicine	259	0.01%	164	0	164	0	164
106 491 Military Base Planning	46	0.00%	29	0	29	0	29
107 495 Spaceport Authority	799	0.02%	506	0	506	1	506
108 505 Dept of Cultural Affairs	8,677	0.25%	5,492	0	5,492	8	5,499
109 508 Livestock Board	1,318	0.04%	834	0	834	1	835
110 516 Dept of Game & Fish	10,778	0.31%	6,821	0	6,821	9	6,831
111 521 Energy, Minerals & Natural Resour	11,260	0.33%	7,126	0	7,126	10	7,136
112 522 Youth Conservation Corp	281	0.01%	178	0	178	0	178
113 538 Intertribal Ceremonial Office	3	0.00%	2	0	2	0	2
114 539 Commission on Public Lands	2,561	0.07%	1,621	0	1,621	2	1,623
115 550 Office of State Engineer/ISC	2,838	0.08%	1,796	0	1,796	2	1,799
119 603 Office of African Amer Affairs	405	0.01%	256	0	256	0	257
120 604 Comm for Deaf & Hearing Impaire	304	0.01%	192	0	192	0	193
121 605 MLK Commission	48	0.00%	30	0	30	0	30
122 606 Commission for the Blind	3,183	0.09%	2,014	0	2,014	3	2,017
123 609 Indian Affairs	640	0.02%	405	0	405	1	406
124 611 Early Childhood Education and Ca	36	0.00%	23	0	23	0	23
125 624 Aging & Long Term Svcs	3,039	0.09%	1,923	0	1,923	3	1,926
126 630 Human Services	806,092	23.51%	510,168	0	510,168	709	510,877
127 631 Workforce Solutions	22,186	0.65%	14,041	0	14,041	20	14,061
128 632 Workers Compensation Admin	1,159	0.03%	734	0	734	1	735
130 644 Vocational Rehabilitation	60,969	1.78%	38,587	0	38,587	54	38,640
131 645 Disability Commission	441	0.01%	279	0	279	0	279
132 647 Developmental Disabilities Comm	1,486	0.04%	940	0	940	1	942
133 662 Miners' Hospital	6,599	0.19%	4,176	0	4,176	6	4,182
134 665 Dept of Health	32,885	0.96%	20,813	0	20,813	29	20,842
135 667 Dept of Environment	6,672	0.19%	4,223	0	4,223	6	4,229
136 668 Natural Resources Trustee	101	0.00%	64	0	64	0	64
138 670 Veterans Services	1,427	0.04%	903	0	903	1	904
139 690 Children, Youth & Families	260,255	7.59%	164,713	0	164,713	229	164,942
140 705 Dept of Military Affairs	8,196	0.24%	5,187	0	5,187	7	5,194
141 760 Parole Brd	276	0.01%	175	0	175	0	175
142 765 Juvenile Parole Brd	18	0.00%	11	0	11	0	11
143 770 Dept of Corrections	12,867	0.38%	8,143	0	8,143	11	8,155
144 780 Crime Victims Reparations	3,676	0.11%	2,327	0	2,327	3	2,330
145 790 Dept of Public Safety	15,098	0.44%	9,555	0	9,555	13	9,569
146 795 Homeland Security & Emergency M	1,650	0.05%	1,044	0	1,044	1	1,046

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Banking/Cash Mgmt Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 805 Dept of Transportation	49,678	1.45%	\$31,441	\$0	\$31,441	\$44	\$31,484
148 924 Public Education Department	18,861	0.55%	11,937	0	11,937	17	11,954
151 940 Public School Facilities Authority	1,705	0.05%	1,079	0	1,079	1	1,081
152 949 Education Trust Board	381	0.01%	241	0	241	0	241
Subtotal	3,428,596	100.00%	2,169,926	0	2,169,926	3,008	2,172,935
Direct Bills					0		0
Total					\$2,169,926		\$2,172,935

Basis Units: Warrants by State Agency

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Other Allocations

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 394 State Treasurer Other	100	100.00%	\$824,644	\$0	\$824,644	\$2,224	\$826,869
Subtotal	100	100.00%	824,644	0	824,644	2,224	826,869
Direct Bills					0		0
Total					\$824,644		\$826,869
Basis Units: Direct Allocation to State Treasurer - Other							

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
4 341-541 DFA - Policy & Budget	\$629	\$0	\$629
5 341-542 DFA - Program Support	175	0	175
6 341-543 DFA - Comm Dev & Local Gov	351	0	351
7 341-544 DFA - Financial Control	1,289	0	1,289
8 350-608 GSD Facilities Management	763	0	763
9 350-604 GSD Purchasing	147	0	147
10 378 Personnel Board	235	0	235
11 369 Commission on Public Records	134	0	134
12 305 Attorney General CS	920	0	920
13 394 State Treasurer	198	0	198
14 950 Higher Education Department	1,640	0	1,640
15 111 Legislative Council Service	943	0	943
16 112 Legislative Finance Committee	322	0	322
17 114 Senate Chief Clerk	56	0	56
18 115 House Chief Clerk	106	0	106
19 117 Legislative Education Study Comr	179	0	179
20 119 Legislative Building	702	0	702
21 131 Legislature	1,180	0	1,180
23 208 NM Compilation Commission	171	0	171
24 210 Judicial Standards Commission	126	0	126
25 215 Court of Appeals	331	0	331
26 216 Supreme Court	496	0	496
27 218 Administrative Office of the Courts	33,770	0	33,770
29 231 Judicial District Court 1st	623	0	623
30 232 Judicial District Court 2nd	1,188	0	1,188
31 233 Judicial District Court 3rd	814	0	814
32 234 Judicial District Court 4th	541	0	541
33 235 Judicial District Court 5th	1,131	0	1,131
34 236 Judicial District Court 6th	943	0	943
35 237 Judicial District Court 7th	613	0	613
36 238 Judicial District Court 8th	826	0	826
37 239 Judicial District Court 9th	555	0	555
38 240 Judicial District Court 10th	250	0	250
39 241 Judicial District Court 11th	1,231	0	1,231
40 242 Judicial District Court 12th	444	0	444
41 243 Judicial District Court 13th	1,332	0	1,332
42 244 Bernalillo County Metropolitan Crt	1,110	0	1,110
43 251 Judicial District Attorney 1st	343	0	343
44 252 Judicial District Attorney 2nd	799	0	799
45 253 Judicial District Attorney 3rd	321	0	321
46 254 Judicial District Attorney 4th	255	0	255

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
47 255 Judicial District Attorney 5th	\$417	\$0	\$417
48 256 Judicial District Attorney 6th	295	0	295
49 257 Judicial District Attorney 7th	250	0	250
50 258 Judicial District Attorney 8th	333	0	333
51 259 Judicial District Attorney 9th	351	0	351
52 260 Judicial District Attorney 10th	278	0	278
53 261 Judicial District Attorney 11th	340	0	340
54 262 Judicial District Attorney 12th	368	0	368
55 263 Judicial District Attorney 13th	338	0	338
56 264 Administrative Office of the DAs	579	0	579
57 265 Judicial District Attorney 11th Div I	282	0	282
59 308 State Auditor	159	0	159
60 333 Taxation and Revenue	468,101	0	468,101
61 337 Investment Council	482	0	482
62 340 Administrative Hearings Office	179	0	179
65 341-543 DFA Comm Devel Other	7,217	0	7,217
66 341-544 DFA Financial Control Other	27,760	0	27,760
67 342 Public School Insurance Authority	249	0	249
68 343 Retiree Healthcare Authority	2,524	0	2,524
69 350-598 GSD Program Support	240	0	240
71 350-605 GSD Printing & Graphics	112	0	112
72 350-606 GSD Risk Management	26,696	0	26,696
73 350-609 GSD Aviation	46	0	46
74 350-609 GSD Motor Pool	413	0	413
75 350-609 GSD Surplus Property	49	0	49
76 352 Education Retirement Brd	378,366	0	378,366
77 354 Sentencing Commission	22	0	22
78 280 Public Defender (Prev Agy 355)	3,457	0	3,457
79 356 Governor	166	0	166
80 360 Lieutenant Governor	68	0	68
81 361 DoIT	2,162	0	2,162
82 366 Public Employees Retirement Assc	322,365	0	322,365
84 370 Secretary of State	349	0	349
86 379 Public Employees Labor Relations	57	0	57
88 394 State Treasurer Other	0	826,869	826,869
89 404 Brd of Examiners - Architects	82	0	82
90 410 Department of Ethics	69	0	69
92 417 Border Authority	151	0	151
93 418 Tourism Department	762	0	762
94 419 Economic Development	707	0	707
95 420 Regulation and Licensing	1,978	0	1,978

STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
 3/18/2021

Allocation Summary

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
96 430 Public Regulation Commission	\$1,699	\$0	\$1,699
97 440 Superintendent of Insurance	701	0	701
98 446 Brd of Medical Examiners	292	0	292
99 449 Board of Nursing	201	0	201
100 460 NM State Fair	985	0	985
101 464 Brd of Licensure - Engineers	113	0	113
102 465 Gaming Control Brd	324	0	324
103 469 Racing Commission	226	0	226
104 479 Brd of Veterinary Medicine	164	0	164
106 491 Military Base Planning	29	0	29
107 495 Spaceport Authority	506	0	506
108 505 Dept of Cultural Affairs	5,499	0	5,499
109 508 Livestock Board	835	0	835
110 516 Dept of Game & Fish	6,831	0	6,831
111 521 Energy, Minerals & Natural Resour	7,136	0	7,136
112 522 Youth Conservation Corp	178	0	178
113 538 Intertribal Ceremonial Office	2	0	2
114 539 Commission on Public Lands	1,623	0	1,623
115 550 Office of State Engineer/ISC	1,799	0	1,799
119 603 Office of African Amer Affairs	257	0	257
120 604 Comm for Deaf & Hearing Impairex	193	0	193
121 605 MLK Commission	30	0	30
122 606 Commission for the Blind	2,017	0	2,017
123 609 Indian Affairs	406	0	406
124 611 Early Childhood Education and Ca	23	0	23
125 624 Aging & Long Term Svcs	1,926	0	1,926
126 630 Human Services	510,877	0	510,877
127 631 Workforce Solutions	14,061	0	14,061
128 632 Workers Compensation Admin	735	0	735
130 644 Vocational Rehabilitation	38,640	0	38,640
131 645 Disability Commission	279	0	279
132 647 Developmental Disabilities Comm	942	0	942
133 662 Miners' Hospital	4,182	0	4,182
134 665 Dept of Health	20,842	0	20,842
135 667 Dept of Environment	4,229	0	4,229
136 668 Natural Resources Trustee	64	0	64
138 670 Veterans Services	904	0	904
139 690 Children, Youth & Families	164,942	0	164,942
140 705 Dept of Military Affairs	5,194	0	5,194
141 760 Parole Brd	175	0	175
142 765 Juvenile Parole Brd	11	0	11

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Allocation Summary

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
143 770 Dept of Corrections	\$8,155	\$0	\$8,155
144 780 Crime Victims Reparations	2,330	0	2,330
145 790 Dept of Public Safety	9,569	0	9,569
146 795 Homeland Security & Emergency M	1,046	0	1,046
147 805 Dept of Transportation	31,484	0	31,484
148 924 Public Education Department	11,954	0	11,954
151 940 Public School Facilities Authority	1,081	0	1,081
152 949 Education Trust Board	241	0	241
Total	\$2,172,935	\$826,869	\$2,999,803

FY 2022 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 2022 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2020
3/18/2021

A. Department Costs

Dept:14 950 Higher Education Department

Description		Amount	General Admin	Policy & Oversight	Other Higher Ed
Personnel Costs					
Salaries	S1	2,685,924	0	2,070,214	615,710
<i>Salary % Split</i>			<i>.00%</i>	<i>77.08%</i>	<i>22.92%</i>
Benefits	P	1,019,437	0	780,259	239,178
Subtotal - Personnel Costs		3,705,361	0	2,850,473	854,888
Services & Supplies Cost					
Professional Fees	P	1,583,424	0	283,820	1,299,604
Travel	P	37,517	0	9,577	27,940
Brd/Comm Expense	P	4,244	0	4,244	0
Transportation	P	6,113	0	22	6,091
Bld/Structures	P	581	0	581	0
Supplies	P	115,346	0	30,418	84,928
Maintenance	P	32,447	0	31,064	1,383
Telecomm	P	0	0	0	0
DoIT Services	P	113,541	0	96,073	17,468
Rental Expense	P	328,178	0	268,014	60,164
Other Operating	P	1,000,088	0	211,123	788,965
Grants	P	41,564,904	0	0	41,564,904
Capital	D	95,000	0	0	0
Deduct Direct Costs	P	(44,706,335)	0	0	(44,706,335)
Subtotal - Services & Supplies		175,048	0	934,936	(854,888)
Department Cost Total		3,880,409	0	3,785,409	0
Adjustments to Cost					
Capital	D	(95,000)	0	0	0
Subtotal - Adjustments		(95,000)	0	0	0
Total Costs After Adjustments		3,785,409	0	3,785,409	0
General Admin Distribution			0	0	0
Grand Total		\$3,785,409		\$3,785,409	\$0

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

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	(788)	0	(788)	0
3 GOB 2008A REF	0	0	0	0
3 GOB 2009	(4,106)	0	(4,106)	0
3 STB 2006 A	(11)	0	(11)	0
3 STB 2007 A	(15)	0	(15)	0
3 STB 2008 A1	(92)	0	(92)	0
3 STB 2010 D	(0)	0	(0)	0
3 GOB 2011	13,170	0	13,170	0
Subtotal - Interest Expense	8,157	0	8,157	0
4 Policy & Budget	6,927	1,630	8,557	0
Subtotal - 341-541 DFA - Policy & Budg	6,927	1,630	8,557	0
7 Accounting	4,119	615	4,734	0
7 Payroll	2,352	341	2,693	0
Subtotal - 341-544 DFA - Financial Cor	6,471	956	7,427	0
9 Purchasing	5,071	10	5,081	0
Subtotal - 350-604 GSD Purchasing	5,071	10	5,081	0
10 Human Resources	3,874	45	3,919	0
10 Adjudication	780	10	790	0
Subtotal - 378 Personnel Board	4,654	55	4,709	0
11 Admin Law	8,960	143	9,103	0
11 Records Mgt	1,065	17	1,082	0
11 Micrographics	78	2	79	0
Subtotal - 369 Commission on Public R	10,102	162	10,264	0
13 Banking/Cash Mgmt	1,638	2	1,640	0
Subtotal - 394 State Treasurer	1,638	2	1,640	0
Total Incoming	43,020	2,815	45,835	0
C. Total Allocated		\$3,831,244	\$3,831,244	\$0
			100.00%	

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Policy & Oversight Allocations

Dept:14 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
154 952 University of New Mexico	1,668,479.36	50.25%	\$1,923,759	\$0	\$1,923,759	\$1,415	\$1,925,174
155 954 New Mexico State University	637,481.68	19.20%	735,017	0	735,017	540	735,558
156 956 New Mexico Highlands University	80,138.08	2.41%	92,399	0	92,399	68	92,467
157 958 Western New Mexico University	53,836.62	1.62%	62,074	0	62,074	46	62,119
158 960 Eastern New Mexico University	110,995.00	3.34%	127,977	0	127,977	94	128,072
159 962 New Mexico Inst of Mining & Techn	153,660.81	4.63%	177,171	0	177,171	130	177,301
160 964 Northern New Mexico College	25,375.22	0.76%	29,258	0	29,258	22	29,279
161 966 Santa Fe Community College	63,804.83	1.92%	73,567	0	73,567	54	73,621
162 968 Central New Mexico Comm Colleg	247,539.36	7.46%	285,413	0	285,413	210	285,623
163 970 Luna Community College	17,062.61	0.51%	19,673	0	19,673	14	19,688
164 972 Mesalands Community College	9,696.80	0.29%	11,180	0	11,180	8	11,189
165 974 New Mexico Junior College	50,887.92	1.53%	58,674	0	58,674	43	58,717
166 976 San Juan College	100,494.47	3.03%	115,870	0	115,870	85	115,955
167 977 Clovis Community College	31,168.16	0.94%	35,937	0	35,937	26	35,963
168 978 New Mexico Military Institute	69,781.22	2.10%	80,458	0	80,458	59	80,517
Subtotal	3,320,402.16	100.00%	3,828,429	0	3,828,429	2,815	3,831,244
Direct Bills					0		0
Total					\$3,828,429		\$3,831,244

Basis Units: Budget By Institution

**STATE OF NEW MEXICO
FY 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Other Higher Ed Allocations

Dept:14 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
153 950 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 2022 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2020
3/18/2021

Allocation Summary

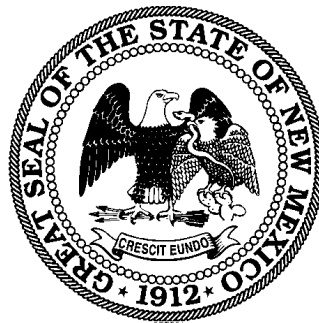
Dept:14 950 Higher Education Department

Department	Policy & Oversight	Other Higher Ed	Total
154 952 University of New Mexico	\$1,925,174	\$0	\$1,925,174
155 954 New Mexico State University	735,558	0	735,558
156 956 New Mexico Highlands University	92,467	0	92,467
157 958 Western New Mexico University	62,119	0	62,119
158 960 Eastern New Mexico University	128,072	0	128,072
159 962 New Mexico Inst of Mining & Techn	177,301	0	177,301
160 964 Northern New Mexico College	29,279	0	29,279
161 966 Santa Fe Community College	73,621	0	73,621
162 968 Central New Mexico Comm Colleg	285,623	0	285,623
163 970 Luna Community College	19,688	0	19,688
164 972 Mesalands Community College	11,189	0	11,189
165 974 New Mexico Junior College	58,717	0	58,717
166 976 San Juan College	115,955	0	115,955
167 977 Clovis Community College	35,963	0	35,963
168 978 New Mexico Military Institute	80,517	0	80,517
Total	\$3,831,244	\$0	\$3,831,244

The End

**State of New Mexico
FY 2022 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, 2020**



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CERTIFICATE OF COST ALLOCATION PLAN

**State of New Mexico
FY 2022 Statewide Cost Plan
Section II Billed Costs Information**

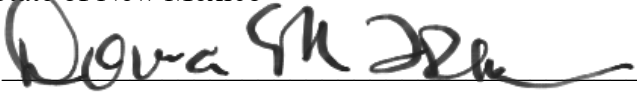
Certificate of Cost Allocation Plan

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 2022 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2021 and ending June 30, 2022 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: DONNA M. TRUJILLO

Title: STATE CONTROLLER

Date of Execution: MARCH 26, 2021

OFFICE OF THE STATE AUDITOR

**State of New Mexico
FY 2022 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 16.
2. Exhibit B: Statement of Activities – the statement is presented in the State Auditor's financial statements on page 17.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2020.

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.

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 \$105.00 per hour during the fiscal year ended June 30, 2020.

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, 2020. 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, 2020**

	FUND TOTAL
Assets:	
Current Assets:	
Petty Cash	\$0
Investment in General Fund Investment	1,293,797
Accounts Receivable, Net of Allowance	1,600
Due from Component Unit of the State	16,100
Due from Local Governments	0
Total Current Assets	<u>1,311,497</u>
Noncurrent Assets:	
Capital Assets, Net of Accumulated Depreciation	<u>94,554</u>
Total Assets	<u><u>\$1,406,051</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	60,046
Payroll Benefits Payable	44,219
Payroll Taxes Payable	25,195
Accrued Payroll	61,662
Settlement Payable	15,000
Due to State General Fund	0
Due to Other State Agencies	0
State Dated Warrants	0
Accrued Compensated Absences	140,346
Total Current Liabilities	<u>346,468</u>
Long-Term Debt	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>346,468</u>
Net Assets:	
Invested in Capital Assets	94,554
Restricted	965,029
Unrestricted	0
Total Net Assets	<u><u>\$1,059,583</u></u>
Source of Information:	
State Auditor's Financial Statements and Independent Auditor's Report - Page 16	

**STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
STATEMENT OF ACTIVITIES
AS OF JUNE 30, 2020**

		FUND TOTAL
Revenues		
Program Revenues		
Audit Services		\$333,812
Miscellaneous Revenue		750
General Revenues		
State General Fund Appropriation		3,131,600
Reversions		0
Compensation Appropriation		74,700
Gain on Disposition of Property		0
Total Operating Revenues		<u>3,540,862</u>
Expenses		
Current Expenses		
Personal Services & Employee Benefits	\$2,886,992	
Contractual Services	109,951	
Special Item Settlement Expense	15,000	
Loss on Disposition of Property	0	
Other Costs	<u>498,902</u>	3,510,845
Depreciation		<u>24,128</u>
Total Operating Expenses		<u>3,534,973</u>
Operating Income (Loss)		<u>5,889</u>
Net Assets - Beginning of Year, as Previously Reported		1,053,694
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$1,059,583</u></u>
Source of Information:		
State Auditor's Financial Statements and Independent Auditor's Report - Page 17		

STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			(\$491,848)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Audit Services		\$333,812	
Miscellaneous Revenue		750	
State General Fund Appropriation		3,131,600	
Compensation Appropriation		74,700	
Gain on Disposition of Property		0	
Reversions		0	
Total Revenues			3,540,862
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses		3,510,845	
Depreciation		24,128	
Total Per Financial Statements			3,534,973
Deductions Unallowable Costs			
Provision for Losses		0	
Special Item Settlement Expense	(15,000)		
Less Capital Outlay \$5,000 or Greater		0	
Other		0	
Total Deductions			(15,000)
Additional Allowable Costs			
FY 2020 SWCAP Costs	14,484		
Other		0	
Total Additions			14,484
Allowable Expenditures			3,534,457
Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		(13,926)	
Total Adjustments			(13,926)
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$471,517)
Allowable Reserve (60 days)	(B)		577,040
Excess Balance (A) - (B)			(1,048,557)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			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, 2020	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			1,545,542
ADJUSTMENTS:			
Deductions Unallowable Costs		(15,000)	
Additional Allowable Costs		14,484	
Imputed Interest Earnings		(13,926)	
Total Adjustments			(14,442)
ADJUSTMENTS BALANCE JUNE 30, 2020	(D)		\$1,531,100

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)	\$1,059,583
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STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2020

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2019	\$989,162
B. Ending Cash Balance - Balance on June 30, 2020	1,293,797
C. Average FY 2020 Cash Balance ((A+B)/2)	1,141,480
D. State Treasury Average Rate of Return for FY 2020	1.22%
E. Imputed Interest Earnings for FY 2020 (C * D)	\$13,926

PERA – PUBLIC EMPLOYEES RETIREMENT FUND

**State of New Mexico
FY 2022 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, 2020 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 37 and 38.
2. Exhibit B: Statements of Changes in Fiduciary Net Position - the statement is presented in PERA’s financial statements on pages 39 and 40.

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, 2020 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, 2020 for any fund.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2020.

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, 2020

	PUBLIC EMPLOYEE	JUDICIAL	MAGISTRATE	VOLUNTEER FIREFIGHTERS	DEFERRED COMP.	SSA PROGRAM	TOTAL
Assets:							
Cash	\$880,175,325	\$5,034,687	\$1,741,406	\$4,131,311	\$0	\$0	\$891,082,729
Cash & Cash Equivalents for 13th Cr	\$55,008,013	\$0	\$0	\$0	\$0	\$0	\$55,008,013
Receivables							
Accrued Investment Income	\$1,122,884,208	\$6,423,050	\$2,221,615	\$5,270,557	\$0	\$0	1,136,799,430
Contributions Receivable	28,611,949	166,979	59,886	0	0	0	28,838,814
Participant Loans Receivable	0	0	0	0	12,335,117	0	12,335,117
Accounts Receivable	75,000	0	0	0	25,000	0	100,000
Interfund Receivable	0	0	0	0	0	0	0
Total Receivables	1,151,571,157	6,590,029	2,281,501	5,270,557	12,360,117	0	1,178,073,361
Investment In State General Fund Po	16,196,065	1,255,649	169,032	358,725	41,066	3,102	18,023,639
Investments, at Fair Value							
Domestic Equity	2,118,931,395	12,120,538	4,192,272	9,945,743	0	0	2,145,189,948
International Equity	2,026,433,084	11,591,437	4,009,265	9,511,578	0	0	2,051,545,364
Core Fixed Income	2,311,447,910	13,221,755	4,573,163	10,849,368	0	0	2,340,092,196
Global Fixed Income	657,644,497	3,761,804	1,301,139	3,086,821	0	0	665,794,261
Public MLP	178,301,388	1,019,905	352,766	836,903	0	0	180,510,962
Public REIT	387,658,681	2,217,454	766,977	1,819,574	0	0	392,462,686
TIPS	499,429,192	2,856,794	988,113	2,344,198	0	0	505,618,297
Derivatives	(2,007,582)	(11,484)	(3,972)	(9,423)	0	0	(2,032,461)
Absolute Return - Credit	380,229,593	2,174,958	752,278	1,784,704	0	0	384,941,533
Absolute Return - Equity	645,076	3,690	1,276	3,028	0	0	653,070
Absolute Return - Real Assets	1,890,421	10,813	3,740	8,873	0	0	1,913,847
Absolute Return - Risk Parity	1,348,169,909	7,711,691	2,667,333	6,327,978	0	0	1,364,876,911
Bond Plus Alpha Engine	479,693,023	2,743,901	949,065	2,251,561	0	0	485,637,550
Private Equity Partnership	1,374,427,590	7,861,888	2,719,283	6,451,225	0	0	1,391,459,986
Private Debt Partnership	582,297,176	3,330,809	1,152,066	2,733,160	0	0	589,513,211
Real Estate Equity Partnership	567,686,376	3,247,233	1,123,158	2,664,580	0	0	574,721,347
Real Estate Debt Partnership	284,809,870	1,629,146	563,492	1,336,827	0	0	288,339,335
Real Asset Partnership	747,925,893	4,278,226	1,479,760	3,510,581	0	0	757,194,460
Variable Earning Investment	0	0	0	0	324,599,396	0	324,599,396
Stable Value Option/Other	0	0	0	0	137,335,299	0	137,335,299
Fixed Annuity Payout Option	0	0	0	0	181,344,323	0	181,344,323
Self Directed Option	0	0	0	0	6,414,446	0	6,414,446
Subtotal	13,961,809,557	81,026,207	27,760,206	65,816,004	649,734,530	3,102	14,786,149,606
Securities Lending Collateral	292,459,910	1,672,905	578,627	1,372,735	0	0	296,084,177
Total Investments	14,254,269,467	82,699,112	28,338,833	67,188,739	649,734,530	3,102	15,082,233,783
Capital Assets, Net	10,922,533	0	0	0	0	0	10,922,533
Total Assets	16,351,946,495	94,323,828	32,361,740	76,590,607	662,094,647	3,102	17,217,320,419
Liabilities:							
Accounts Payable - Brokers	1,359,472,924	7,776,346	2,689,696	6,381,031	0	0	1,376,319,997
Accounts Payable - Other	7,318,302	4,244	22,807	0	0	0	7,345,353
Accrued Expenses	352,132	0	0	0	4,104	3,102	359,338
Compensated Absences	388,117	0	0	0	8,591	0	396,708
Securities Lending Liability	292,430,814	1,672,735	578,568	1,372,596	0	0	296,054,713
Total Liabilities	1,659,962,289	9,453,325	3,291,071	7,753,627	12,695	3,102	1,680,476,109
Net Assets Held in Trust for							
Pension Benefits	\$14,691,984,206	\$84,870,503	\$29,070,669	\$68,836,980	\$662,081,952	\$0	\$15,536,844,310
Source of Information:							
PERA Financial Statements - Pages 37 and 38							

STATE OF NEW MEXICO
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AS OF JUNE 30, 2020

	PUBLIC EMPLOYEE	JUDICIAL	MAGISTRATE	VOLUNTEER FIREFIGHTERS	DEFERRED COMP.	SSA PROGRAM	TOTAL
Additions:							
Contributions							
Employer	\$367,524,721	\$4,683,130	\$1,292,686	\$0	\$0	\$0	\$373,500,537
Member	289,776,597	1,783,295	650,354	0	41,704,672	0	333,914,918
Appropriations State of New Mexico							
Legislative Fund	900,000	0	0	0	0	0	900,000
Fire Protection Fund	0	0	0	750,000	0	0	750,000
Service Credits Purchased	7,376,041	0	0	0	0	0	7,376,041
Total Contributions	<u>665,577,359</u>	<u>6,466,425</u>	<u>1,943,040</u>	<u>750,000</u>	<u>41,704,672</u>	<u>0</u>	<u>716,441,496</u>
Investment Income (Loss)							
Interest	121,301,925	722,677	247,739	572,731	14,657,491	0	137,502,563
Dividends	119,567,540	692,651	240,696	558,404	0	0	121,059,291
Net Appreciation in Fair Value	(457,794,648)	(2,636,746)	(916,114)	(2,154,175)	8,945,835	0	(454,555,848)
Other Investment Income	55,078,988	321,678	112,341	256,079	707,560	0	56,476,646
Securities Lending Income	3,072,416	17,761	6,165	14,368	0	0	3,110,710
Subtotal	<u>(158,773,779)</u>	<u>(881,979)</u>	<u>(309,173)</u>	<u>(752,593)</u>	<u>24,310,886</u>	<u>0</u>	<u>(136,406,638)</u>
Securities Lending Expenses	(455,123)	(2,603)	(900)	(2,136)	0	0	(460,762)
Other Investment Expenses	<u>(64,315,732)</u>	<u>(367,894)</u>	<u>(127,248)</u>	<u>(301,882)</u>	<u>0</u>	<u>0</u>	<u>(65,112,756)</u>
Total Investment Income (Loss)	<u>(223,544,634)</u>	<u>(1,252,476)</u>	<u>(437,321)</u>	<u>(1,056,611)</u>	<u>24,310,886</u>	<u>0</u>	<u>(201,980,156)</u>
Other Income	1,645,633	0	0	0	108,136	0	1,753,769
Special Fund Appropriation	55,000,000	0	0	0	0	80,300	55,080,300
Reversion	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,025)</u>	<u>(8,025)</u>
Total Additions	<u>498,678,358</u>	<u>5,213,949</u>	<u>1,505,719</u>	<u>(306,611)</u>	<u>66,123,694</u>	<u>72,275</u>	<u>571,287,384</u>
Deductions:							
Benefit Payments	1,255,018,086	12,013,294	4,204,111	2,625,832	47,481,217	0	1,321,342,540
Refunds to Terminated Employees	44,903,263	7,599	0	0	0	0	44,910,862
Administrative Expenses	14,318,348	81,903	28,329	67,207	1,558,231	72,275	16,126,293
Life Insurance Premiums	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,740</u>	<u>0</u>	<u>17,740</u>
Total Deductions	<u>1,314,239,697</u>	<u>12,102,796</u>	<u>4,232,440</u>	<u>2,693,039</u>	<u>49,057,188</u>	<u>72,275</u>	<u>1,382,397,435</u>
Change in Net Assets	<u>(815,561,339)</u>	<u>(6,888,847)</u>	<u>(2,726,721)</u>	<u>(2,999,650)</u>	<u>17,066,506</u>	<u>0</u>	<u>(811,110,051)</u>
Net Assets Held in Trust for							
Pension Benefits							
Beginning of the Year	15,507,545,545	91,759,350	31,797,390	71,836,630	645,015,446	0	16,347,954,361
Prior Period Adjustment	-	-	-	-	-	0	0
Beginning of the Year Restated	<u>15,507,545,545</u>	<u>91,759,350</u>	<u>31,797,390</u>	<u>71,836,630</u>	<u>645,015,446</u>	<u>0</u>	<u>16,347,954,361</u>
End of the Year	<u>\$14,691,984,206</u>	<u>\$84,870,503</u>	<u>\$29,070,669</u>	<u>\$68,836,980</u>	<u>\$662,081,952</u>	<u>\$0</u>	<u>\$15,536,844,310</u>
Source of Information:							
PERA Financial Statements - Pages 39 and 40							

DOIT ENTERPRISE SERVICES FUND

**State of New Mexico
FY 2022 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 22.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in the DoIT Audit on page 23.

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 \$6,393,500; and the Enterprise ERF Fund (96880) in the amount of \$8,198,709. Transfers totaling \$1,630,000 were made to the fund from the Department of Finance and Administration for specific cybersecurity and IT projects.
2. Non-operating transfers out to other funds – There was a non-operating transfer out of \$5,423,206 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 \$2,554,943 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, 2020.

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, 2020.

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, 2020. 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, 2020

ENTERPRISE SERVICES (20310)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$16,342,386
Accounts Receivable, Net	6,871,011
Other Receivables	0
Due from Other State Agencies	0
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>23,213,397</u>
Noncurrent Assets:	
Capital Assets (Net)	33,846,330
Total Noncurrent Assets	<u>33,846,330</u>
Total Assets	<u><u>\$57,059,727</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$596,317
Accrued Salaries and Benefits Payable	463,537
Compensated Absences - Current	582,813
Due to the Federal Government	0
Due to Beneficiaries	0
Due to Other Funds	8,478,746
Capital Lease Obligations - Current	0
Due to Other State Agencies	0
Total Current Liabilities	<u>10,121,413</u>
Total Liabilities	<u>10,121,413</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	33,846,330
Restricted	13,091,984
Unrestricted	0
Total Net Assets	<u>46,938,314</u>
Total Liabilities and Net Assets	<u><u>\$57,059,727</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 22	

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

ENTERPRISE SERVICES (20310)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$48,483,372
Other Revenue		30,630
Total Operating Revenues		<u>48,514,002</u>
Operating Expenses		
Current Expenses		
Personal Services		9,487,758
Contractual Services		3,216,084
Other Costs		27,506,302
Total Current Expenses		<u>40,210,144</u>
Depreciation		5,423,206
Total Operating Expenses		<u>45,633,350</u>
Operating Income (Loss)		<u>2,880,652</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	14,592,209	
Internal Transfer	<u>0</u>	14,592,209
Transfers Out:		
Program Support Assessment	(2,554,943)	
Equipment Replacement	(5,423,206)	
Other	<u>0</u>	(7,978,149)
Transfers From Other Agencies		1,630,000
FY20 Reversion		(48,896)
Total Other Financing Sources		<u>8,195,164</u>
Special Item - Note 17		0
Change in Net Assets		11,075,816
Net Assets - Beginning of Year, as Previously Reported		35,862,498
Net Assets - End of Year		<u><u>\$46,938,314</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 23		

STATE OF NEW MEXICO
ENTERPRISE SERVICES (20310)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$40,412,194)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$48,483,372		
Other Revenue	30,630		
Total Revenues			48,514,002
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	40,210,144		
Depreciation	5,423,206		
Loss on Disposal of Capital Assets	0		
Internal Fund Transfers - Program Support (Fund 20320)	2,554,943		
Internal Fund Transfers - Equip. Replacement (Fund 96880)	5,423,206		
Total Per Financial Statements	53,611,499		
Deductions Unallowable Costs			
Bad Debt Expense	0		
Transfers - Equipment Replacement Fund	(5,423,206)		
Total Deductions		(5,423,206)	
Additional Allowable Costs			
FY 2020 SWCAP Costs	630,083		
Depreciation DOIT Governmental Activities	5,307,481		
Other	0		
Total Additions		5,937,564	
Allowable Costs			54,125,857
Adjustments:			
Prior Period Adjustments			
Imputed Interest Earnings (Exhibit E)		(223,518)	
Total Adjustments			(223,518)
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$45,800,531)
Allowable Reserve (60 days / 365 days)	(B)		7,133,453
Excess Balance (A) - (B)			(52,933,983)
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			
TOTAL CONTRIBUTED CAPITAL BALANCE			88,857,846
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfer In - Transfer of Capital Assets	14,592,209		
Plus: Transfer from Other Agency	1,630,000		
Less: Transfers Out	(48,896)		
Net Transfers		16,173,313	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2020	(C)		\$105,031,159
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2019			
TOTAL ADJUSTMENTS BALANCE			(12,583,155)
ADJUSTMENTS:			
Deductions Unallowable Costs	(5,423,206)		
Additional Allowable Costs	5,937,564		
Prior Year AR Reduction	0		
Imputed Interest Earnings	(223,518)		
Total Adjustments		290,840	
ADJUSTMENTS BALANCE JUNE 30, 2020	(D)		(\$12,292,315)
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)	\$46,938,314

STATE OF NEW MEXICO
 DEPARTMENT OF INFORMATION TECHNOLOGY
 IMPUTED INTEREST EARNINGS
 AS OF JUNE 30, 2020

ENTERPRISE SERVICES (20310)

DESCRIPTION	TOTAL FUND
A. Beginning Cash Balance - Balance on July 1, 2019	\$20,299,864
B. Ending Cash Balance - Balance on June 30, 2020	\$16,342,386
C. Average FY 2020 Cash Balance ((A+B)/2)	18,321,125
D. State Treasury Average Rate of Return for FY 2020	1.22%
E. Imputed Interest Earnings for FY 2020 (C * D)	\$223,518

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

PROFIT/LOSS ANALYSIS BY BILLABLE SERVICE
AS OF JUNE 30, 2020

BILLABLE SERVICE	REVENUES			2 CFR PART 200			PROFIT (LOSS)
	PER FINANCIAL	IMPUTED INTEREST *	TOTAL	OPERATING	DEPREC.	TOTAL	
COMMUNICATIONS SERVICES							
Telephone Services							
Dial Tone	\$2,104,799	\$9,697	\$2,114,496	\$1,714,671	\$287,513	\$2,002,184	\$112,312
Basic Deskset	6,917,856	31,873	6,949,728	5,458,611	915,290	6,373,901	575,828
Reception Phone	85,366	393	85,759	66,308	11,118	77,426	8,333
Telephone Moves, Add, & Changes	443,120	2,042	445,162	381,696	7,250	388,947	56,215
Misc Equip & Supplies	-	-	-	-	-	-	-
Long Distance Toll	431,804	1,989	433,794	449,250	70,012	519,262	(85,468)
Toll Free Service	1,074,770	4,952	1,079,721	1,118,193	174,260	1,292,453	(212,732)
Toll Miscellaneous	576	3	579	599	93	693	(114)
Automatic Call Distribution	374,580	1,726	376,306	361,004	56,259	417,264	(40,958)
Conference Calling (instant meeting)	374,302	1,725	376,027	259,837	40,493	300,330	75,696
Conference Calling (standard)	-	-	-	-	-	-	-
Conference Calling - Misc	(49,370)	(227)	(49,597)	-	-	-	(49,597)
VA-IVR	58,414	269	58,684	53,635	8,359	61,993	(3,310)
VA-Estimated Wait Time	6,600	30	6,630	6,189	964	7,153	(523)
VA Speech Recognition	-	-	-	-	-	-	-
Voice Recording	58,725	271	58,996	47,116	7,343	54,459	4,537
Voice Miscellaneous	45,264	209	45,473	45,264	-	45,264	209
Voice Mail	1,806,483	8,323	1,814,806	1,423,315	238,659	1,661,973	152,833
Subtotal	13,733,289	63,273	13,796,563	11,385,689	1,817,613	13,203,302	593,260
Wireless Services							
Unlimited Push-to-Talk	-	-	-	-	-	-	-
Basic Access Fee	437,436	2,015	439,451	386,840	50,172	437,011	2,440
Enhanced Access Fee	15,477	71	15,548	13,686	1,775	15,461	88
PDA Access Fee	5,235,661	24,122	5,259,783	4,688,690	608,108	5,296,798	(37,015)
Broadband Access Fee	1,148,530	5,292	1,153,822	1,020,772	132,391	1,153,163	659
PDA Data Only	-	-	-	-	-	-	-
Wireless Equipment	658,867	3,036	661,902	658,867	-	658,867	3,036
Data Tethering Service	15,191	70	15,260	13,958	1,810	15,768	(508)
Subtotal	7,511,161	34,606	7,545,767	6,782,812	794,256	7,577,068	(31,301)
Radio and Microwave Services							
Local Base	-	-	-	-	-	-	-
Remote Base	-	-	-	-	-	-	-
Base Station	2,417,376	11,138	2,428,514	1,694,571	1,208,588	2,903,159	(474,645)
Single Channel Console	34,125	157	34,282	23,921	17,061	40,983	(6,700)
Multi-Channel Console	269,280	1,241	270,521	188,764	134,629	323,393	(52,872)
Mobile Radio	1,999,213	9,211	2,008,424	1,401,440	999,524	2,400,964	(392,540)
Mobile Radio with Repeater	-	-	-	-	-	-	-
Mobile Repeater Only	1,132,024	5,216	1,137,240	793,544	565,965	1,359,509	(222,270)
Radio Pager	-	-	-	-	-	-	-
Portable Radio	4,357,730	20,077	4,377,807	3,054,751	2,178,685	5,233,436	(855,629)
Telemotes	8,576	40	8,616	6,012	4,288	10,299	(1,684)
Maintenance of Equipment	87,275	402	87,677	61,179	43,634	104,813	(17,136)
Subtotal	10,305,599	47,481	10,353,080	7,224,184	5,152,373	12,376,557	(2,023,477)
Data Network Services							
WAN Data Circuits	6,423,971	29,597	6,453,568	5,342,959	847,942	6,190,902	262,666
NS-WAN 3-7 MEG	-	-	-	-	-	-	-
NS-WAN MES Core	-	-	-	-	-	-	-
NS WAN Core Shared	-	-	-	-	-	-	-
NS WAN MES 10 MEG	-	-	-	-	-	-	-
NS WAN MES 100 MEG	-	-	-	-	-	-	-
Netwrk Engineering and Design	4,400	20	4,420	4,400	-	4,400	20
Internet Access Service	301,897	1,391	303,287	299,007	35,122	334,129	(30,842)
Spaceport Direct	-	-	-	-	-	-	-
Subtotal	6,730,267	31,008	6,761,275	5,646,366	883,065	6,529,431	231,844
Subtotal Communications	38,280,316	176,368	38,456,684	31,039,052	8,647,306	39,686,358	(1,229,674)

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

PROFIT/LOSS ANALYSIS BY BILLABLE SERVICE
AS OF JUNE 30, 2020

BILLABLE SERVICE	REVENUES			2 CFR PART 200			PROFIT (LOSS)
	PER FINANCIAL	IMPUTED INTEREST *	TOTAL	OPERATING	DEPREC.	TOTAL	
INFORMATION SYSTEMS SERVICES							
Mainframe Services							
General CPU	3,981,326	18,343	3,999,669	4,324,836	564,042	4,888,878	(889,210)
Database CPU	-	-	-	-	-	-	-
CICS CPU	-	-	-	-	-	-	-
Subtotal	<u>3,981,326</u>	<u>18,343</u>	<u>3,999,669</u>	<u>4,324,836</u>	<u>564,042</u>	<u>4,888,878</u>	<u>(889,210)</u>
Disk Occupancy	786,269	3,623	789,892	1,176,001	153,373	1,329,375	(539,483)
Tape Occupancy	166,816	769	167,585	612,962	79,942	692,904	(525,319)
Print Pages	9,176	42	9,218	183,934	26,815	210,748	(201,530)
Subtotal	<u>962,262</u>	<u>4,433</u>	<u>966,695</u>	<u>1,972,897</u>	<u>260,130</u>	<u>2,233,027</u>	<u>(1,266,332)</u>
Open Systems							
Winserv Dedicated	-	-	-	-	-	-	-
Rack Unit Fee	1,024,032	4,718	1,028,750	687,220	147,720	834,940	193,810
Server System Administration	-	-	-	-	-	-	-
San Storage	644,464	2,969	647,433	567,093	337,279	904,372	(256,939)
Tier 1 San Storage	-	-	-	-	-	-	-
Tier 2 San Storage	-	-	-	-	-	-	-
Open Systems Backup	-	-	-	-	-	-	-
Subtotal	<u>1,668,496</u>	<u>7,687</u>	<u>1,676,183</u>	<u>1,254,313</u>	<u>484,999</u>	<u>1,739,312</u>	<u>(63,129)</u>
Enterprise Application Services							
Mailbox Fee	2,078,182	9,575	2,087,757	1,820,608	255,599	2,076,207	11,550
Mailbox Extra Storage	55,305	255	55,560	48,862	6,860	55,721	(161)
Email Encryption	9,528	44	9,572	8,323	1,169	9,492	80
Blackberry Service	-	-	-	-	-	-	-
File & Print Service	417,505	1,924	419,429	312,940	68,974	381,913	37,515
Agency Application Systems Maint.	-	-	-	-	-	-	-
Managed Desktop	104,693	482	105,175	104,693	-	104,693	482
Application Systems Development	12,465	57	12,522	12,465	-	12,465	57
Wireless LAN	38,438	177	38,615	27,713	4,398	32,111	6,505
Certiclear	-	-	-	-	-	-	-
Application Hosting Service Fee	-	-	-	-	-	-	-
Cloud Server	217,095	1,000	218,095	212,919	56,347	269,266	(51,171)
Cloud Server Memory	258,743	1,192	259,935	258,321	62,287	320,609	(60,673)
Cloud Server Storage	115,751	533	116,284	120,040	55,570	175,610	(59,325)
Web Hosting Service Fee	12,250	56	12,306	11,137	1,957	13,094	(787)
Subtotal	<u>3,319,955</u>	<u>15,296</u>	<u>3,335,251</u>	<u>2,938,020</u>	<u>513,160</u>	<u>3,451,180</u>	<u>(115,929)</u>
Other Services							
IDMS	-	-	-	-	-	-	-
IVR Direct	-	-	-	-	-	-	-
Oracle Direct	-	-	-	-	-	-	-
Adobe	352,388	1,624	354,012	379,082	49,166	428,248	(74,236)
E Signature	-	-	-	-	148,474	148,474	(148,474)
Victim Notification Service	383,780	1,768	385,548	488,903	63,409	552,312	(166,764)
Exadata	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Subtotal	<u>736,168</u>	<u>3,392</u>	<u>739,560</u>	<u>867,985</u>	<u>261,049</u>	<u>1,129,034</u>	<u>(389,474)</u>
Subtotal Information Systems	<u>10,668,207</u>	<u>49,152</u>	<u>10,717,358</u>	<u>11,358,052</u>	<u>2,083,380</u>	<u>13,441,432</u>	<u>(2,724,074)</u>
Other							
Prior Year Adjustments	(460,136)	(2,120)	(462,256)	367,981	-	367,981	(830,236)
Equipment Sale/Reimbursement	-	-	-	-	-	-	-
Misc	-	-	-	-	-	-	-
Other	25,615	118	25,733	630,086	-	630,086	(604,353)
Subtotal Other	<u>(434,521)</u>	<u>(2,002)</u>	<u>(436,523)</u>	<u>998,067</u>	<u>-</u>	<u>998,067</u>	<u>(1,434,589)</u>
Grand Total	<u>48,514,002</u>	<u>223,518</u>	<u>48,737,520</u>	<u>43,395,170</u>	<u>10,730,687</u>	<u>54,125,857</u>	<u>(5,388,337)</u>

* 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 2019 ENDING BALANCE	FY 2020 PROFIT/LOSS EXHIBIT D	FY 2020 ENDING BALANCE	2 CFR PART 200		FY 2020 EXCESS BALANCE
				FY 2020 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
COMMUNICATIONS SERVICES						
Telephone Services						
Dial Tone	(118,396)	\$112,312	(\$6,084)	\$1,714,671	\$281,864	(\$287,947)
Basic Deskset	(2,744,415)	575,828	(2,168,587)	5,458,611	897,306	(3,065,893)
Reception Phone	(32,851)	8,333	(24,518)	66,308	10,900	(35,418)
Telephone Moves, Add, & Changes	(348,025)	56,215	(291,810)	381,696	62,745	(354,554)
Misc Equip & Supplies	-	0	0	0	0	0
Long Distance Toll	(365,474)	(85,468)	(450,943)	449,250	73,849	(524,792)
Toll Free Service	(340,087)	(212,732)	(552,819)	1,118,193	183,813	(736,631)
Toll Miscellaneous	1,292	(114)	1,178	599	99	1,079
Automatic Call Distribution	(31,243)	(40,958)	(72,201)	361,004	59,343	(131,544)
Conference Calling (unattended)	148,554	75,696	224,251	259,837	42,713	181,538
Conference Calling (standard)	16	0	16	0	0	16
Conference Calling - Misc	15,331	(49,597)	(34,266)	0	0	(34,266)
VA-IVR	34,068	(3,310)	30,758	53,635	8,817	21,941
VA-Estimated Wait Time	(20,633)	(523)	(21,156)	6,189	1,017	(22,173)
VA Speech Recognition	(54,613)	0	(54,613)	0	0	(54,613)
Voice Recording	(14,304)	4,537	(9,768)	47,116	7,745	(17,513)
Voice Miscellaneous	350,918	209	351,127	45,264	7,441	343,686
Voice Mail	(850,845)	152,833	(698,012)	1,423,315	233,970	(931,981)
Subtotal	(4,370,708)	593,260	(3,777,447)	11,385,689	1,871,620	(5,649,068)
Wireless Voice Services						
Unlimited Push-to-Talk	(1,269)	0	(1,269)	0	0	(1,269)
Basic Access Fee	(181,718)	2,440	(179,278)	386,840	63,590	(242,868)
Enhanced Access Fee	(69,025)	88	(68,938)	13,686	2,250	(71,188)
PDA Access Fee	336,578	(37,015)	299,563	4,688,690	770,744	(471,181)
Broadband Access Fee	(111,119)	659	(110,461)	1,020,772	167,798	(278,259)
PDA Data Only	(5,658)	0	(5,658)	0	0	(5,658)
Wireless Equip. and Misc. Charges	4,752	3,036	7,787	658,867	108,307	(100,520)
Data Tethering Service	(20,225)	(508)	(20,733)	13,958	2,294	(23,028)
Subtotal	(47,685)	(31,301)	(78,986)	6,782,812	1,114,983	(1,193,969)
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	537,457	(474,645)	62,811	1,694,571	278,560	(215,748)
Single Channel Console	(54,223)	(6,700)	(60,923)	23,921	3,932	(64,856)
Multi-Channel Console	(87,309)	(52,872)	(140,182)	188,764	31,030	(171,211)
Mobile Radio	119,830	(392,540)	(272,710)	1,401,440	230,374	(503,084)
Mobile Radio with Repeater	(656,833)	0	(656,833)	0	0	(656,833)
Mobile Repeater Only	(38,553)	(222,270)	(260,822)	793,544	130,446	(391,268)
Radio Pager	(72,369)	0	(72,369)	0	0	(72,369)
Portable Radio	1,002,803	(855,629)	147,174	3,054,751	502,151	(354,977)
Telemotes	(685)	(1,684)	(2,369)	6,012	988	(3,358)
Maintenance of Equipment	(102,229)	(17,136)	(119,365)	61,179	10,057	(129,422)
Subtotal	(582,327)	(2,023,477)	(2,605,805)	7,224,184	1,187,537	(3,793,342)
Data Network Services						
WAN Data Circuits	(10,496,528)	262,666	(10,233,862)	5,342,959	878,295	(11,112,157)
NS-WAN 3-7 MEG	(30,486)	0	(30,486)	0	0	(30,486)
NS-WAN MES Core	(33,301)	0	(33,301)	0	0	(33,301)
NS WAN Core Shared	(49,246)	0	(49,246)	0	0	(49,246)
NS WAN MES 10 MEG	(16,221)	0	(16,221)	0	0	(16,221)
NS WAN MES 100 MEG	(4,485)	0	(4,485)	0	0	(4,485)
Network Engineering and Design	50	20	70	4,400	723	(653)
Internet Access Service	(443,928)	(30,842)	(474,769)	299,007	49,152	(523,921)
Spaceport Direct	394	0	394	0	0	394
Subtotal	(11,073,751)	231,844	(10,841,907)	5,646,366	928,170	(11,770,077)

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2019 ENDING BALANCE	FY 2020 PROFIT/LOSS EXHIBIT D	FY 2020 ENDING BALANCE	2 CFR PART 200		FY 2020 EXCESS BALANCE
				FY 2020 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	(16,655,709)	(1,229,674)	(17,885,383)	31,039,052	5,102,310	(22,987,693)
INFORMATION SYSTEMS SERVICES						
Mainframe Services						
General CPU	(448,930)	(889,210)	(1,338,139)	4,324,836	710,932	(2,049,071)
Database CPU	(461,163)	0	(461,163)	0	0	(461,163)
CICS CPU	374,106	0	374,106	0	0	374,106
Subtotal	(535,987)	(889,210)	(1,425,196)	4,324,836	710,932	(2,136,128)
Disk Occupancy	469,003	(539,483)	(70,480)	1,176,001	193,315	(263,796)
Tape Occupancy	(723,179)	(525,319)	(1,248,498)	612,962	100,761	(1,349,258)
Print Pages	(3,452,311)	(201,530)	(3,653,841)	183,934	30,236	(3,684,077)
Subtotal	(3,706,487)	(1,266,332)	(4,972,819)	1,972,897	324,312	(5,297,131)
Open Systems						
Winserver Dedicated	(200,208)	0	(200,208)	0	0	(200,208)
Rack Unit Fee	(505,391)	193,810	(311,581)	687,220	112,968	(424,549)
Server System Administration	(1,018,536)	0	(1,018,536)	0	0	(1,018,536)
San Storage	(778,192)	(256,939)	(1,035,131)	567,093	93,221	(1,128,352)
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	(615,650)	0	(615,650)	0	0	(615,650)
Subtotal	(3,639,551)	(63,129)	(3,702,680)	1,254,313	206,188	(3,908,869)
Enterprise Application Services						
Mailbox Fee	(1,183,138)	11,550	(1,171,588)	1,820,608	299,278	(1,470,866)
Mailbox Extra Storage	6,094	(161)	5,932	48,862	8,032	(2,100)
Email Encryption	5,993	80	6,073	8,323	1,368	4,705
Blackberry Service	(53,213)	0	(53,213)	0	0	(53,213)
File & Print Service	(1,326,488)	37,515	(1,288,973)	312,940	51,442	(1,340,415)
Agency Application Systems Maint.	(1,917,314)	0	(1,917,314)	0	0	(1,917,314)
Managed Desktop	1,725	482	2,207	104,693	17,210	(15,002)
Application Systems Development	193	57	250	12,465	2,049	(1,799)
Wireless LAN	(29,089)	6,505	(22,584)	27,713	4,556	(27,140)
Certiclear	34	0	34	0	0	34
Application Hosting Service Fee	(129,819)	0	(129,819)	0	0	(129,819)
Cloud Server	(528,459)	(51,171)	(579,631)	212,919	35,000	(614,631)
Cloud Server Memory	(303,505)	(60,673)	(364,178)	258,321	42,464	(406,642)
Cloud Server Storage	(462,091)	(59,325)	(521,417)	120,040	19,733	(541,149)
Web Hosting Service Fee	(234,160)	(787)	(234,947)	11,137	1,831	(236,778)
Subtotal	(6,153,237)	(115,929)	(6,269,166)	2,938,020	482,962	(6,752,129)

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2019 ENDING BALANCE	FY 2020 PROFIT/LOSS EXHIBIT D	FY 2020 ENDING BALANCE	2 CFR PART 200		FY 2020 EXCESS BALANCE
				FY 2020 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	84,055	(74,236)	9,819	379,082	62,315	(52,496)
E Signature	-	(148,474)	(148,474)	0	0	(148,474)
Victim Notification Service	(135,475)	(166,764)	(302,239)	488,903	80,368	(382,606)
Exadata	(2,054,988)	0	(2,054,988)	0	0	(2,054,988)
Training	71	0	71	0	0	71
Subtotal	<u>(2,448,532)</u>	<u>(389,474)</u>	<u>(2,838,006)</u>	<u>867,985</u>	<u>142,682</u>	<u>(2,980,688)</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>(15,549,719)</u>	<u>(2,724,074)</u>	<u>(18,273,792)</u>	<u>11,358,052</u>	<u>1,867,077</u>	<u>(20,140,869)</u>
Other						
Prior Year Adjustments	(9,012,853)	(830,236)	(9,843,090)	367,981	60,490	(9,903,580)
Equipment Sale/Reimbursement	182,837	0	182,837	0	0	182,837
Misc	(69,078)	0	(69,078)	0	0	(69,078)
Other	692,330	(604,353)	87,977	630,086	103,576	(15,599)
Subtotal Other	<u>(8,206,765)</u>	<u>(1,434,589)</u>	<u>(9,641,355)</u>	<u>998,067</u>	<u>164,066</u>	<u>(9,805,421)</u>
	<u>(\$40,412,194)</u>	<u>(\$5,388,337)</u>	<u>(\$45,800,530)</u>	<u>\$43,395,170</u>	<u>\$7,133,453</u>	<u>(\$52,933,983)</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 2020 BILLING RATES

SERVICE	BILLING UNIT DESCRIPTION	BILLING RATE
COMMUNICATIONS SERVICES		
Telephone Services		
Dial Tone	basic dial tone (FAX Line) / month	\$31.50
Basic Deskset	desk telephone / month	\$37.25
Reception Phone	device / month	\$60.50
Voice Mail	mail box / month	\$11.50
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	\$0.00
Voice Toll		
Long Distance	per minute	\$0.05
Toll Free Service	per minute	\$0.05
Value Added Services		
Conference Calling (standard)	port / minute	\$0.15
Conference Calling - Misc.	actual cost	Actual Cost
Conference Calling (instant)	port / minute	\$0.03
Desktop Support	per hour	\$47.00
Appl System Design & Development	per hour + materials	\$90.00
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	\$0.00
Victim Notification Service	actual cost	\$95,945.00
WebX Toll Charges		\$0.00
IDMS		\$0.00
Oracle License Fee		\$0.00
Radio and Microwave Services		
Local Base	device / month	\$0.00
Remote Base	device / month	\$0.00
Base Station	device / month	\$507.00
Single Channel Console	device / month	\$525.00
Multi-Channel Console	device / month	\$1,360.00
Mobile Radio	device / month	\$67.00
Mobile Radio with Repeater	device / month	\$0.00
Mobile Repeater Only	device / month	\$142.00
Portable Radio	device / month	\$130.00
Telemote	device / month	\$67.00
Contracted Maintenance	actual charges	Actual Cost
Radio Pager	device / month	\$0.00
Wireless Voice Services		
PDA Data Only	line / month	\$0.00
Unlimited Push to Talk	line / month	\$0.00
Basic Access Fee	line / month	\$36.00
Enhanced Access Fee	line / month	\$50.25
PDA Access Fee	line / month	\$68.50
Broadband Access Fee	line / month	\$43.00
Data Tethering Service	line / month	\$10.25
Wireless Equipment and Misc Charges	actual charges	Actual Cost

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
FY 2020 BILLING RATES

SERVICE	BILLING UNIT DESCRIPTION	BILLING RATE
INFORMATION SYSTEMS SERVICES		
Mainframe Services		
General CPU	CPU second	\$0.40
Disk Occupancy	per GB per day	\$0.61
Tape Occupancy	per dataset	\$0.004
Print Pages	per page	\$0.15
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 4-7 MEG	per month	\$595.00
NS WAN MES Core	per month	\$769.00
NS WAN MES Core Shared	per month	\$383.98
NS WAN MES 10 MEG	per month	\$58.99
NS WAN MES 100 MEG	per month	\$386.06
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 2022 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 "SHARE Operating - 20360. The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Position – the statement is presented in the DoIT Audit on page 23.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position - the statement is presented in the DoIT Audit on page 23.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers into the fund in FY 2020.
2. Non-operating transfers out to other funds – There was a non-operating transfer out in the amount of \$3,098,877 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. There was a non-operating transfer out of \$356,940 to the Program Support Fund (20320).

IV. Prior Year Adjustments

There were no prior period adjustments in FY 2020.

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, 2020 was \$415.00. 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, 2020

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

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$5,401,596
Accounts Receivable, Net	2,429
Due from Other State Agencies	0
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>5,404,025</u>
Noncurrent Assets:	
Capital Assets, Net	23,403,205
Construction in Progress	0
Other	0
Total Noncurrent Assets	<u>23,403,205</u>
Total Assets	<u><u>\$28,807,230</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	54,377
Accrued Salaries and Benefits Payable	75,870
Compensated Absences	90,117
Due to Other Funds	3,098,877
Total Current Liabilities	<u>3,319,241</u>
Noncurrent Liabilities	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>3,319,241</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	23,403,205
Restricted	<u>2,084,784</u>
Total Net Assets	<u>25,487,989</u>
Total Liabilities and Net Assets	<u><u>\$28,807,230</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 22	

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

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

		FUND TOTAL
Operating Revenues		<u> </u>
User Fees		\$10,789,459
Other Revenue		0
Total Operating Revenues		<u>10,789,459</u>
Operating Expenses		
Current Expenses		
Personal Services	\$1,635,611	
Contractual Services	2,210,854	
Other Costs	<u>2,128,521</u>	5,974,986
Depreciation		3,098,877
Capital Outlays		0
Total Operating Expenses		<u>9,073,863</u>
Operating Income (Loss)		<u>1,715,596</u>
Other Financing Sources (Uses)		
State General Fund Appropriations		0
Transfers In:		
Interfund Transfer of Capital Assets		0
Transfers Out:		
Program Support Assessment (Fund 20320)	(356,940)	
Equipment Replacement (Fund 96870)	(3,098,877)	
Other - Department of Finance and Administration Support	<u>0</u>	(3,455,817)
Total Other Financing Sources		<u>(3,455,817)</u>
Change in Net Assets		(1,740,221)
Total Net Assets - Beginning of Year		27,228,210
Prior Period Adjustment		<u>0</u>
Total Net Assets - End of Year		<u><u>\$25,487,989</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 23		

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, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			\$1,077,420
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue		\$10,789,459	
Other Revenue		0	
Other		0	
Total Revenues			10,789,459
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses		5,974,986	
Depreciation		3,098,877	
Internal Fund Transfers - Program Support (Fund 20320)		356,940	
Internal Fund Transfers - Equip. Replacement (Fund 96870)		3,098,877	
Transfers to Other Agencies - DFA Support		0	
			12,529,680
Deductions Unallowable Costs			
Provision for Losses		0	
Less Transfer to Equip. Replacement Fund 96870	(3,098,877)		
Total Deductions			(3,098,877)
Additional Allowable Costs			
FY 2020 SWCAP Costs	134,406		
Other		0	
Total Additions			134,406
Allowable Expenditures			9,565,209
			6,466,332
Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		(58,702)	
Total Adjustments			(58,702)
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		\$2,360,372
Allowable Reserve (60 days)	(B)		1,062,959
Excess Balance (A) - (B)			1,297,413

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			59,205,596
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In			
State General Fund Appropriations		0	
Internal Transfer of Capital Assets		0	
Less: Transfers Out		0	
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2020	(C)		\$59,205,596

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			(33,054,805)
ADJUSTMENTS:			
Deductions Unallowable Costs		(3,098,877)	
Additional Allowable Costs		134,406	
Imputed Interest Earnings		(58,702)	
Total Adjustments			(3,023,173)
ADJUSTMENTS BALANCE JUNE 30, 2020	(D)		(\$36,077,978)

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)		\$25,487,989
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STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2020

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

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2019	\$4,221,742
B. Ending Cash Balance - Balance on June 30, 2020	5,401,596
C. Average FY 2020 Cash Balance ((A+B)/2)	4,811,669
D. State Treasury Average Rate of Return for FY 2020	1.22%
E. Imputed Interest Earnings for FY 2020 (C * D)	\$58,702

GSD - PROGRAM SUPPORT

**State of New Mexico
FY 2022 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 77 and 78.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 79.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There was a prior year adjustment during the fiscal year ended June 30, 2020 in the amount of \$14,034 to record FY19 FICA liabilities associated with compensated absences, and to adjust capital asset and depreciation amounts.

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, 2020.

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, 2020. 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, 2020

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

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$1,343,966
Interest Receivables	0
Accounts/Trade Receivables	220
Allowance for Doubtful Accounts	(220)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Total Current Assets	<u>1,343,966</u>
Noncurrent Assets:	
Capital Assets	1,048,579
Accumulated Depreciation	(452,244)
Land	0
Total Noncurrent Assets	<u>596,335</u>
Total Assets	<u><u>\$1,940,301</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	177,580
Deferred Revenue	0
Accrued Expenses	138,097
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	193,050
Total Current Liabilities	<u>508,727</u>
Long-Term Debt	
Compensated Absences Payable	<u>7,848</u>
Total Liabilities	<u>516,575</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	596,335
Unrestricted	<u>827,391</u>
Total Net Assets	<u>1,423,726</u>
Total Liabilities and Net Assets	<u><u>\$1,940,301</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 77 - 78	

**STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020**

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

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$0
Gain (loss) on sale of autos and equipment		(208)
Total Operating Revenues		<u>(208)</u>
Operating Expenses		
Current Expenses		
Personal Services	\$2,314,397	
Employee Benefits	832,800	
Travel	842	
Transportation	11,546	
Maintenance and Repairs	392,635	
Supplies	27,453	
Contractual Services	392,435	
Other Costs	<u>297,288</u>	4,269,395
Depreciation		121,485
Capital Outlays		0
Total Operating Expenses		<u>4,390,880</u>
Operating Income (Loss)		<u>(4,391,088)</u>
Non Operating Revenues (Expenses)		
Intra-agency transfers		
Transfer In for administrative services	4,297,600	
Transfer Out to for Services	<u>(7,665)</u>	4,289,935
Other Financing Sources		
Other State Agency	510,000	
Other State Agency Transfer In - Capital Asset	<u>497,580</u>	1,007,580
Other Financing (Uses)		
Other State Agency Transfer Out - Capital Asset	<u>(519,572)</u>	<u>(519,572)</u>
Total Nonoperating Revenue (Expenses)		<u>4,777,943</u>
Income Before Transfers		<u>386,855</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		386,855
Net Assets - Beginning of Year, as Previously Reported		1,050,905
Adjustments Applicable to Prior Year		<u>(14,034)</u>
Net Assets - End of Year		<u><u>\$1,423,726</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 79		

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, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			(\$1,295,138)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue - Inter-agency Mail Services		\$0	
Other Revenue		0	
Intra-agency Transfers		4,297,600	
Other Financing Sources - State Funds		510,000	
Other Financing Sources - State Funds - Capital Assets		497,580	
Gain on Disposal of Assets		(208)	
Total Revenues			5,304,972
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses		4,269,395	
Depreciation		121,485	
Capital Outlays		0	
Intra-agency Transfers		7,665	
Other State Agency Transfers		519,572	
Total Per Financial Statements		4,918,117	
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2020 SWCAP Costs	75,704		
Other	0		
Total Additions		75,704	
Allowable Expenditures			4,993,821
Adjustments:			
Prior Period Adjustments		14,034	
Imputed Interest Earnings (Exhibit D)		(15,506)	
Total Adjustments			(1,472)
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$982,514)
Allowable Reserve (60 days)	(B)		800,932
Excess Balance (A) - (B)			(1,783,446)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			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, 2020	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			2,346,043
ADJUSTMENTS:			
Deductions Unallowable Costs		0	
Additional Allowable Costs		75,704	
Imputed Interest Earnings		(15,506)	
Total Adjustments			60,198
ADJUSTMENTS BALANCE JUNE 30, 2020	(D)		\$2,406,240

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)	\$1,423,726
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STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2020

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

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2019	\$1,197,935
B. Ending Cash Balance - Balance on June 30, 2020	1,343,966
C. Average FY 2020 Cash Balance ((A+B)/2)	1,270,951
D. State Treasury Average Rate of Return for FY 2020	1.22%
E. Imputed Interest Earnings for FY 2020 (C * D)	\$15,506

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
AS OF JUNE 30, 2020

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

FUND	TITLE	ASSESSMENT
174	General Fund - Facilities & Purchasing	\$113,100
286	Purchasing Fees	57,200
352	Risk Management - Operating	3,774,100
360	Surplus Property	34,200
365	State Transportation Pool	234,800
417	State Aircraft Bureau	28,500
806	State Printing	55,100
	Total	<u>\$4,297,000</u>

GSD TRANSPORTATION SERVICES DIVISION – MOTOR POOL

**State of New Mexico
FY 2022 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 77 and 78.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 79.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There was a prior year adjustment to the fund balance in the amount of (\$9,716) for the fiscal year ended June 30, 2020 to record FY19 FICA liabilities associated with compensated absences.

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 2020 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, 2020. 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, 2020

THE STATE TRANSPORTATION POOL (FUND 365)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$4,377,023
Interest Receivables	0
Accounts/Trade Receivables	28,210
Allowance for Doubtful Accounts	(26,590)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Total Current Assets	<u>4,378,643</u>
Noncurrent Assets:	
Capital Assets	25,333,440
Accumulated Depreciation	(18,502,044)
Total Noncurrent Assets	<u>6,831,396</u>
Total Assets	<u><u>\$11,210,039</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	287,937
Unearned Revenue	34
Accrued Expenses	65,951
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	84,893
Total Current Liabilities	<u>438,815</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>438,815</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	6,831,396
Unrestricted	<u>3,939,828</u>
Total Net Assets	<u>10,771,224</u>
Total Liabilities and Net Assets	<u><u>\$11,210,039</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 77-78	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE STATE TRANSPORTATION POOL (FUND 365)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$6,836,448
Gain on Sale of Auto & Equipment		79,159
Other Gifts & Grants		7,200
Other Revenue		59,537
Total Operating Revenues		<u>6,982,344</u>
Operating Expenses		
Current Expenses		
Personal Services	\$990,126	
Employee Benefits	562,588	
In-State Travel	14,643	
Maintenance and Repairs	79,254	
Supplies	21,264	
Contractual Services	2,402	
Operating Costs	<u>4,733,485</u>	6,403,762
Depreciation		1,723,186
Capital Outlays		0
Total Operating Expenses		<u>8,126,948</u>
Operating Income (Loss)		<u>(1,144,604)</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfers		
Transfer Out to Fund 197 for Administration	<u>(234,800)</u>	(234,800)
Other Financing Sources		
General Appropriation	3,000,000	
Other State Agency Transfers In - Capital Assets	5,117,606	
Other Governmental Funds	<u>0</u>	8,117,606
Other Financing (Uses)		
General Appropriation Reversion	(8,477)	
Other State Agency Transfers Out - Capital Assets	<u>(3,311,232)</u>	<u>(3,319,709)</u>
Total Nonoperating Revenue (Expenses)		<u>4,563,097</u>
Income Before Transfers		<u>3,418,493</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		3,418,493
Net Assets - Beginning of Year, as Previously Reported		7,362,447
Adjustments Applicable to Prior Year		<u>(9,716)</u>
Net Assets - End of Year		<u>\$10,771,224</u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 79		

STATE OF NEW MEXICO
 THE STATE TRANSPORTATION POOL (FUND 365)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			(\$5,366,473)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$6,836,448		
Other Revenue	59,537		
Other Gifts & Grants	7,200		
Gain on Disposal of Assets	79,159		
Other State Agency Transfer	8,117,606		
Total Revenues			15,099,950
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	6,403,762		
Depreciation	1,723,186		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Interagency Transfer (Fund 197 Administrative Support)	234,800		
Other Financing Uses	3,319,709		
Total Per Financial Statements	11,681,457		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2020 SWCAP Costs	122,046		
Other	0		
Total Additions			122,046
Allowable Expenditures			11,803,503
Adjustments:			
Prior Period Adjustments	9,716		
Imputed Interest Earnings (Exhibit D)	(52,921)		
Total Adjustments			(43,205)
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$2,026,821)
Allowable Reserve (60 days)	(B)		1,657,038
Excess Balance (A) - (B)			(3,683,860)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			(1,385,749)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2020	(C)		(\$1,385,749)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			14,114,669
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	122,046		
Imputed Interest Earnings	(52,921)		
Total Adjustments			69,125
ADJUSTMENTS BALANCE JUNE 30, 2020	(D)		\$14,183,794

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)		\$10,771,224
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STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2020

THE STATE TRANSPORTATION POOL (FUND 365)

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2019	\$4,298,498
B. Ending Cash Balance - Balance on June 30, 2020	4,377,023
C. Average FY 2020 Cash Balance ((A+B)/2)	4,337,761
D. State Treasury Average Rate of Return for FY 2020	1.22%
E. Imputed Interest Earnings for FY 2020 (C * D)	\$52,921

STATE OF NEW MEXICO
 GENERAL SERVICES DEPARTMENT
 AS OF JUNE 30, 2020

THE STATE TRANSPORTATION POOL (FUND 365)
 FY 2020 BILLING RATES

VEHICLE CLASS	VEHICLE TYPE	OVERHEAD	MAINT	REPLACEMENT FEE	STANDARD LEASE	OPERATIONAL LEASE	SHORT TERM LEASE
02B	Mid Size Sedan	\$ 90.71	\$ 117.63	\$ 187.00	\$ 395.00	\$ 208.34	\$17.95 per day
02BA	Mid Size Sedan - Commercial 2017 Altima	\$ 90.71	\$ 117.63	\$ 254.00	\$ 463.00	\$ -	\$ -
02BM	Mid Size Sedan - Commercial 2020 Altima	\$ 90.71	\$ 117.63	\$ 353.00	\$ 480.00	\$ -	\$ -
02C	Full Size Sedan	\$ 90.71	\$ 117.63	\$ 205.00	\$ 413.00	\$ 208.34	\$18.79 per day
04A	Mini 4X2 Pick Up	\$ 90.71	\$ 117.63	\$ 152.00	\$ 360.00	\$ 208.34	\$16.36 per day
04B	Mini 4X4 Pick Up	\$ 90.71	\$ 117.63	\$ 166.00	\$ 374.00	\$ 208.34	\$17.02 per day
04C	1/2 Ton 4X2 Pick-up	\$ 90.71	\$ 117.63	\$ 147.00	\$ 355.00	\$ 208.34	\$16.14 per day
04D	1/2 Ton 4X4 Pick-up	\$ 90.71	\$ 117.63	\$ 124.00	\$ 332.00	\$ 208.34	\$15.09 per day
04E	1/2 Ton 4X4 Extended Cab Pick-up	\$ 90.71	\$ 117.63	\$ 134.00	\$ 342.00	\$ 208.34	\$15.55 per day
04F	1/2 Ton 4X4 Crew Cab Pick-up	\$ 90.71	\$ 117.63	\$ 153.00	\$ 362.00	\$ 208.34	\$16.44 per day
04G	3/4 Ton 4X2 Regular Cab Pick-up	\$ 90.71	\$ 117.63	\$ 223.00	\$ 431.00	\$ 208.34	\$19.60 per day
04H	3/4 Ton 4X4 Regular Cab Pick-up	\$ 90.71	\$ 117.63	\$ 240.00	\$ 448.00	\$ 208.34	\$20.36 per day
04I	3/4 Ton 4X4 Extended Cab Pick-up	\$ 90.71	\$ 117.63	\$ 232.00	\$ 441.00	\$ 208.34	\$20.03 per day
04J	3/4 Ton 4X4 Crew Cab Pick-up	\$ 90.71	\$ 117.63	\$ 204.00	\$ 413.00	\$ 208.34	\$18.75 per day
04K	1 Ton 4X4 Extended Cab Pick-up	\$ 90.71	\$ 117.63	\$ 265.00	\$ 473.00	\$ 208.34	\$21.51 per day
04L	1 Ton 4X4 Crew Cab Pick-up	\$ 90.71	\$ 117.63	\$ 221.00	\$ 429.00	\$ 208.34	\$19.52 per day
05A	Passenger Mini Van (7-8 passenger)	\$ 90.71	\$ 117.63	\$ 199.00	\$ 407.00	\$ 208.34	\$18.52 per day
05A	Passenger Mini Van Commerical (7-8 passenger)	\$ 90.71	\$ 117.63	\$ 346.00	\$ 554.00		\$25.19 per day
05B	Cargo Mini Van	\$ 90.71	\$ 117.63	\$ 188.00	\$ 397.00	\$ 208.34	\$18.03 per day
05C	Full Size 15 Passenger Van	\$ 90.71	\$ 117.63	\$ 278.00	\$ 487.00	\$ 208.34	\$22.12 per day
05D	Full Size Cargo Van	\$ 90.71	\$ 117.63	\$ 195.00	\$ 403.00	\$ 208.34	\$18.31 per day
05E	Full Size 12 Passenger Van	\$ 90.71	\$ 117.63	\$ 259.00	\$ 467.00	\$ 208.34	\$21.24 per day
06A	Mid Size Sport Utility 4X4	\$ 90.71	\$ 117.63	\$ 249.00	\$ 457.00	\$ 208.34	\$20.79 per day
06AM	Mid Size Sport Utility 4X4 Commercial 2020 Rog	\$ 90.71	\$ 117.63	\$ 361.00	\$ 480.00	\$ -	\$ -
06AP	Mid Size Sport Utility 4X4 Commercial 2017 Patt	\$ 90.71	\$ 117.63	\$ 342.00	\$ 457.00	\$ -	\$ -
06B	Full Size Sport Utility 4X4	\$ 90.71	\$ 117.63	\$ 327.00	\$ 535.00	\$ 208.34	\$24.33 per day
06BM	Full Size Sport Utility 4X4 Commercial 2020 Exp	\$ 90.71	\$ 117.63	\$ 680.00	\$ 888.00	\$ -	\$ -

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

**State of New Mexico
FY 2022 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 77 and 78.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 79.

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, 2020.
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, 2020.

IV. Prior Year Adjustments

There was a prior year adjustment to the fund balance of (\$2,830) for the fiscal year ended June 30, 2020 to record FY19 FICA liabilities associated with compensated absences.

V. Billing Methodology

Effective in Fiscal Year 2020, 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, 2020 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, 2020. 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, 2020

THE STATE AVIATION FUND (FUND 417)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$51,145
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>51,145</u>
Noncurrent Assets:	
Capital Assets	2,468,000
Accumulated Depreciation	(1,143,507)
Total Noncurrent Assets	<u>1,324,493</u>
Total Assets	<u><u>\$1,375,638</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$3,577
Deferred Revenue	0
Accrued Expenses	14,274
Due to Other Funds	0
Accrued Compensated Absences	29,021
Total Current Liabilities	<u>46,872</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>1,582</u>
Total Liabilities	<u>48,454</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	1,324,493
Restricted for Insurance/Claims	0
Unrestricted	<u>2,691</u>
Total Net Assets	<u>1,327,184</u>
Total Liabilities and Net Assets	<u><u>\$1,375,638</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 77-78	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE STATE AVIATION FUND (FUND 417)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$91,205
Interest Income		0
Other Revenue		1,663
Total Operating Revenues		<u>92,868</u>
Operating Expenses		
Current Expenses		
Personal Services	\$213,926	
Employee Benefits	87,464	
In-State Travel	6,059	
Out-of-State Travel	211,608	
Maintenance and Repairs	2,968	
Supplies	276	
Contractual Services	268	
Operating Costs	<u>95,759</u>	618,328
Depreciation		98,720
Capital Outlays		0
Total Operating Expenses		<u>717,048</u>
Operating Income (Loss)		<u>(624,180)</u>
Non Operating Revenues (Expenses)		
Intra-agency transfers		
Transfer In from Fund 197	0	
Transfer Out to Fund 197 for Administration	<u>(28,500)</u>	(28,500)
Other Financing Sources		
General Appropriation	528,400	
Other State Agency Transfers	9,600	
Other Financing (Uses)		
General Appropriation Reversion	(17,600)	
Other State Funds	<u>0</u>	(17,600)
Total Nonoperating Revenue (Expenses)		<u>491,900</u>
Income Before Transfers		<u>(132,280)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		(132,280)
Net Assets - Beginning of Year, as Previously Reported		1,462,294
Adjustments Applicable to Prior Year		<u>(2,830)</u>
Net Assets - End of Year		<u><u>\$1,327,184</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 79		

STATE OF NEW MEXICO
 THE STATE AVIATION FUND (FUND 417)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			(\$10,875,704)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$91,205		
Other Revenue	1,663		
Gain on Disposal of Assets	0		
Total Revenues			92,868
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	618,328		
Depreciation	98,720		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Interagency Transfer (Fund 197 Administrative Support)	28,500		
Total Per Financial Statements	745,548		
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 2020 SWCAP Costs	(208)		
Other	0		
Total Additions		(208)	
Allowable Expenditures			745,340
Adjustments:			
Prior Period Adjustments	2,830		
Imputed Interest Earnings (Exhibit D)	(898)		
Total Adjustments			1,932
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$11,530,108)
Allowable Reserve (60 days)	(B)		106,294
Excess Balance (A) - (B)			(11,636,402)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			12,180,305
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Intra-agency transfer	0		
Plus: Other State Agency Transfers	9,600		
Plus: General Appropriations	528,400		
Less: General Appropriation Reversion	(17,600)		
Less: Transfers Out	0		
Net Transfers			520,400
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2020	(C)		\$12,700,705

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			157,693
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	(208)		
Imputed Interest Earnings	(898)		
Total Adjustments			(1,106)
ADJUSTMENTS BALANCE JUNE 30, 2020	(D)		\$156,587

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)		\$1,327,184
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STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2020

THE STATE AVIATION FUND (FUND 417)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2019	\$96,146
B. Ending Cash Balance - Balance on June 30, 2020	51,145
C. Average FY 2020 Cash Balance ((A+B)/2)	73,646
D. State Treasury Average Rate of Return for FY 2020	1.22%
E. Imputed Interest Earnings for FY 2020 (C * D)	\$898

GSD STATE PRINTING OFFICE

**State of New Mexico
FY 2022 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 77 and 78.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 79.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There was a prior year adjustment to the fund balance in the amount of (\$3,847) for the fiscal year ended June 30, 2020 to record FY19 FICA liabilities associated with compensated absences.

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, 2020 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, 2020. 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, 2020

STATE PRINTING (FUND 806)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$769,106
Interest Receivables	0
Accounts/Trade Receivables	63,953
Allowance for Doubtful Accounts	(26,099)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>806,960</u>
Noncurrent Assets:	
Capital Assets	1,462,329
Accumulated Depreciation	(1,417,558)
Total Noncurrent Assets	<u>44,771</u>
Total Assets	<u><u>\$851,731</u></u>
Liabilities:	
Current Liabilities	
Due to State General Fund Investment Pool	\$0
Accounts Payable	49,983
Accrued Expenses	25,125
Unearned Revenue	944
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	35,710
Total Current Liabilities	<u>111,762</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>111,762</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	44,771
Restricted for Insurance/Claims	0
Unrestricted	<u>695,198</u>
Total Net Assets	<u>739,969</u>
Total Liabilities and Net Assets	<u><u>\$851,731</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 77-78	

**STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020**

STATE PRINTING (FUND 806)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$1,882,133
Interest Income		0
Other Revenue		2,182
Total Operating Revenues		<u>1,884,315</u>
Operating Expenses		
Current Expenses		
Personal Services	\$350,256	
Employee Benefits	146,193	
In-State Travel	375	
Transportation Expense	2,815	
Maintenance and Repairs	27,054	
Supplies	166,862	
Contractual Services	39,933	
Bad Debt	0	
Other Costs	<u>982,832</u>	1,716,321
Depreciation		20,749
Capital Outlays		0
Total Operating Expenses		<u>1,737,069</u>
Operating Income (Loss)		<u>147,246</u>
Non Operating Revenues (Expenses)		
Intra-Agency Transfers		
Transfer Out to Fund 197 for Administration	<u>(55,100)</u>	(55,100)
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>(55,100)</u>
Income Before Transfers		<u>92,146</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		92,146
Net Assets - Beginning of Year, as Previously Reported		651,670
Adjustments Applicable to Prior Year		<u>(3,847)</u>
Net Assets - End of Year		<u><u>\$739,969</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 79		

STATE OF NEW MEXICO
STATE PRINTING (FUND 806)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			(\$4,473,081)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$1,882,133		
Other Revenue	2,182		
Gain on Disposal of Assets	0		
Total Revenues		1,884,315	
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	1,716,321		
Depreciation	20,749		
Intra-agency transfers (Admin. Service Fund 197 support)	55,100		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	1,792,169		
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 2020 SWCAP Costs	356,554		
Other	0		
Total Additions		356,554	
Allowable Expenditures			2,148,723
Adjustments:			
Prior Period Adjustments	3,847		
Imputed Interest Earnings (Exhibit D)	(9,121)		
Total Adjustments			(5,274)
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$4,732,215)
Allowable Reserve (60 days)	(B)		349,804
Excess Balance (A) - (B)			(5,082,019)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			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, 2020	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			5,124,751
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	356,554		
Imputed Interest Earnings	(9,121)		
Total Adjustments		347,433	
ADJUSTMENTS BALANCE JUNE 30, 2020	(D)		\$5,472,184

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)	\$739,969
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**STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2020**

STATE PRINTING (FUND 806)

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2019	\$726,178
B. Ending Cash Balance - Balance on June 30, 2020	769,106
C. Average FY 2020 Cash Balance ((A+B)/2)	747,642
D. State Treasury Average Rate of Return for FY 2020	1.22%
E. Imputed Interest Earnings for FY 2020 (C * D)	\$9,121

GSD RISK MANAGEMENT DIVISION – OPERATING ACCOUNT

**State of New Mexico
FY 2022 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 77 and 78.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 79.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There was a prior year adjustment to the fund balance in the amount of (\$7,887) for the fiscal year ended June 30, 2020 to record FY19 FICA liabilities associated with compensated absences.

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, 2020.

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, 2020. 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, 2020

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$1,244,862
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>1,244,862</u>
Noncurrent Assets:	
Capital Assets	39,879
Accumulated Depreciation	(39,879)
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$1,244,862</u></u>
Liabilities:	
Current Liabilities	
Bank Overdraft	\$0
Claims Payable	0
Accounts Payable	44,789
Deferred Revenue	0
Accrued Expenses	202,731
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	202,575
Total Current Liabilities	<u>450,095</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>450,095</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>794,767</u>
Total Net Assets	<u>794,767</u>
Total Liabilities and Net Assets	<u><u>\$1,244,862</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 77 and 78.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$5,615
Interest Income		0
Other Revenue		76
Total Operating Revenues		<u>5,691</u>
Operating Expenses		
Current Expenses		
Personal Services	\$3,017,930	
Employee Benefits	1,523,048	
Travel	8,815	
Maintenance and Repairs	23,882	
Supplies	17,619	
Contractual Services	117,064	
Operating Costs	300,468	
Other Costs	0	
Depreciation		0
Capital Outlays		0
Total Operating Expenses		<u>5,008,826</u>
Operating Income (Loss)		<u>(5,003,135)</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfers		
Transfer In for Program Assessments	8,563,700	
Transfer Out to Fund 197 for Program Support	<u>(3,774,100)</u>	4,789,600
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>4,789,600</u>
Income Before Transfers		<u>(213,535)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		(213,535)
Net Assets - Beginning of Year, as Previously Reported		1,016,189
Adjustments Applicable to Prior Year		<u>(7,887)</u>
Net Assets - End of Year		<u><u>\$794,767</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 79.		

STATE OF NEW MEXICO
 THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			(\$7,886,636)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$5,615		
Intra-agency Transfers	8,563,700		
Other Revenue	76		
Other Financing Sources - Other State Funds	0		
Gain on Disposal of Assets	0		
Total Revenues		8,569,391	
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	5,008,826		
Depreciation	0		
Capital Outlays	0		
Intra-agency Transfers	3,774,100		
Other Financing Uses	0		
Total Per Financial Statements	8,782,926		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		0	
Additional Allowable Costs			
FY 2020 SWCAP Costs	533,800		
Other	0		
Total Additions		533,800	
Allowable Expenditures			9,316,726
Adjustments:			
Prior Period Adjustments	7,887		
Imputed Interest Earnings (Exhibit D)	(15,486)		
Total Adjustments			(7,599)
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$8,626,372)
Allowable Reserve (60 days)	(B)		1,531,517
Excess Balance (A) - (B)			(10,157,889)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			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, 2020	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			8,902,826
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	533,800		
Imputed Interest Earnings	(15,486)		
Total Adjustments		518,314	
ADJUSTMENTS BALANCE JUNE 30, 2020	(D)		\$9,421,140

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)	\$794,767
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STATE OF NEW MEXICO
 GENERAL SERVICES DEPARTMENT
 IMPUTED INTEREST EARNINGS
 AS OF JUNE 30, 2020

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2019	\$1,293,759
B. Ending Cash Balance - Balance on June 30, 2020	1,244,862
C. Average FY 2020 Cash Balance ((A+B)/2)	1,269,311
D. State Treasury Average Rate of Return for FY 2020	1.22%
E. Imputed Interest Earnings for FY 2020 (C * D) Negative Amount Not Claimed	\$15,486

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
AS OF JUNE 30, 2020

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

FUND	TITLE	ASSESSMENT
353	Risk Management - State Unemployment	\$ 1,987,200
354	Risk Management - LPB Unemployment	1,000,000
356	Risk Mangement - Public Property	1,000,000
357	Risk Management - Public Liability	2,576,500
358	Risk Management - Surety Bond	0
359	Worker's Compensation	2,000,000
752	Health Benefits Premium & Rate Stab.	0
	Total	<u>\$ 8,563,700</u>

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

**State of New Mexico
FY 2022 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 26 and 27.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 28.

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, 2020.
2. Non-operating transfers out to other funds – A transfer of \$1,000,000 was made to the General Fund during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2020.

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, 2020”.

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, 2020

THE PUBLIC PROPERTY RESERVE (FUND 356)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$20,470,783
Interest Receivables	0
Accounts/Trade Receivables	84,108
Allowance for Doubtful Accounts	(59,031)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>20,495,860</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$20,495,860</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	2,539,675
Accounts Payable	4,778
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>2,544,453</u>
Long-Term Liabilities	
Claims Payable	<u>478,543</u>
Total Liabilities	<u>3,022,996</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>17,472,864</u>
Total Net Assets	<u>17,472,864</u>
Total Liabilities and Net Assets	<u><u>\$20,495,860</u></u>

Source of Information:

Independent Accountant's Reports and Financial Statements - Pages 26 and 27.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE PUBLIC PROPERTY RESERVE (FUND 356)

		<u>FUND TOTAL</u>
Operating Revenues		
Service Fees/Premiums		\$9,494,567
Interest Income		597,710
Other Revenue		3,207,705
Total Operating Revenues		<u>13,299,982</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	
Bad Debts	0	
Operating Costs	9,009,605	
Other Costs	<u>0</u>	9,009,605
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>9,009,605</u>
Operating Income (Loss)		<u>4,290,377</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfer		(1,000,000)
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 Out - Capital Assets	<u>(38,229)</u>	<u>(38,229)</u>
Total Nonoperating Revenue (Expenses)		<u>(1,038,229)</u>
Income Before Transfers		<u>3,252,148</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>(1,000,000)</u>
Total Transfers		<u>(1,000,000)</u>
Change in Net Assets		2,252,148
Net Assets - Beginning of Year, as Previously Reported		15,220,716
Adjustments Applicable to Prior Year		<u> </u>
Net Assets - End of Year		<u><u>\$17,472,864</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 28.		

STATE OF NEW MEXICO
 THE PUBLIC PROPERTY RESERVE (FUND 356)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			\$17,169,821
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$9,494,567		
Interest Income	597,710		
Other Revenue	3,207,705		
Other Financing Sources	0		
Total Revenues			13,299,982
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	9,009,605		
Intra-agency transfers	1,000,000		
Capital Outlays	0		
Other State Agency Transfers Out - Capital Assets	38,229		
Total Per Financial Statements	10,047,834		
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 2020 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			10,047,834
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		\$20,421,969
Allowable Reserve (60 days)	(B)		1,651,699
Excess Balance (A) - (B)			18,770,270

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			(1,699,300)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	(1,000,000)		
Net Transfers			(1,000,000)
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2020	(C)		(\$2,699,300)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			(249,805)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2020	(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)	\$17,472,864
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***GSD RISK MANAGEMENT DIVISION – STATE UNEMPLOYMENT
COMPENSATION***

**State of New Mexico
FY 2022 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 77 and 78.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 79.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2020.

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, 2020".

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, 2020

THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$12,314,937
Interest Receivables	0
Accounts/Trade Receivables	955,593
Allowance for Doubtful Accounts	(955,593)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>12,314,937</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$12,314,937</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$3,689,851
Accounts Payable	2,044,222
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>5,734,073</u>
Long-Term Debt	
Claims Payable	<u>0</u>
Total Liabilities	<u>5,734,073</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>6,580,864</u>
Total Net Assets	<u>6,580,864</u>
Total Liabilities and Net Assets	<u><u>\$12,314,937</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 77 and 78.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$5,590,101
Interest Income		414,994
Other Revenue		0
Total Operating Revenues		<u>6,005,095</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	4,782,363	
Other Costs	0	
	<u>0</u>	4,782,363
Depreciation		0
Capital Outlays		0
Total Operating Expenses		<u>4,782,363</u>
Operating Income (Loss)		<u>1,222,732</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfer		(1,987,200)
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>(1,987,200)</u>
Income Before Transfers		<u>(764,468)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		(764,468)
Net Assets - Beginning of Year, as Previously Reported		7,345,332
Restatement of Net Assets		<u>0</u>
Net Assets - End of Year		<u><u>\$6,580,864</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 79.		

STATE OF NEW MEXICO
 THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			\$19,215,616
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$5,590,101		
Interest Income	414,994		
Other Revenue	0		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues			6,005,095
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	4,782,363		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	1,987,200		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	6,769,563		
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 2020 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			6,769,563
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		\$18,451,148
Allowable Reserve (60 days)	(B)		1,112,805
Excess Balance (A) - (B)			17,338,343

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			(8,750,000)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2020	(C)		(\$8,750,000)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			(3,120,284)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2020	(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)	\$6,580,864
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GSD RISK MANAGEMENT DIVISION – SURETY BOND

**State of New Mexico
FY 2022 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 77 and 78.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 79.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2020.

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, 2020”.

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, 2020

THE SURETY BOND (FUND 358)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$59,432
Interest Receivables	0
Accounts/Trade Receivables	246,009
Allowance for Doubtful Accounts	(246,009)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>59,432</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$59,432</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$1,716
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>1,716</u>
Long-Term Liabilities	
Claims Payable	<u>1,214</u>
Total Liabilities	<u>2,930</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>56,502</u>
Total Net Assets	<u>56,502</u>
Total Liabilities and Net Assets	<u><u>\$59,432</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 77 - 78.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE SURETY BOND (FUND 358)

	FUND TOTAL
Operating Revenues	
Service Fees/Premiums	\$4,521
Interest Income	1,799
Other Revenue	500
Total Operating Revenues	<u>6,820</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	5,772
Other Costs	0
Depreciation	0
Capital Outlays	0
Total Operating Expenses	<u>5,772</u>
Operating Income (Loss)	<u>1,048</u>
Non Operating Revenues (Expenses)	
Intra-agency Transfer	0
Other Financing Sources	
General Appropriation	0
Other State Agency Transfers	0
Other State Funds	0
Other Financing (Uses)	
General Appropriation	0
Other State Agency Transfers	0
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>1,048</u>
Transfers	
Transfers From Other Funds	0
Transfers To Other Funds	0
Total Transfers	<u>0</u>
Change in Net Assets	1,048
Net Assets - Beginning of Year, as Previously Reported	55,454
Adjustments Applicable to Prior Year	0
Net Assets - End of Year	<u><u>\$56,502</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 79.	

STATE OF NEW MEXICO
 THE SURETY BOND (FUND 358)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to		\$286,664	
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$4,521		
Interest Income	1,799		
Other Revenue	500		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues		6,820	
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	5,772		
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	5,772		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		0	
Additional Allowable Costs			
FY 2020 SWCAP Costs	0		
Other	0		
Total Additions		0	
Allowable Expenditures		5,772	
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		\$287,712
Allowable Reserve (60 days)	(B)	949	
Excess Balance (A) - (B)		286,763	

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			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, 2020	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			(231,210)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
ADJUSTMENTS BALANCE JUNE 30, 2020	(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)	\$56,502
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***GSD RISK MANAGEMENT DIVISION – PUBLIC LIABILITY
INSURANCE***

**State of New Mexico
FY 2022 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 26 and 27.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 28.

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, 2020.
2. Non-operating transfers out to other funds – A transfer of \$4,000,000 was made to the General Fund during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2020.

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, 2020”.

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, 2020

THE PUBLIC LIABILITY (FUND 357)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$70,152,481
Interest Receivables	0
Accounts/Trade Receivables	84,615
Allowance for Doubtful Accounts	(64,158)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>70,172,938</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$70,172,938</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$23,011,672
Accounts Payable	2,109,517
Unearned Revenue	1,173
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>25,122,362</u>
Long-Term Liabilities	
Claims Payable	<u>27,776,037</u>
Total Liabilities	<u>52,898,399</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	
Unrestricted	<u>17,274,539</u>
Total Net Assets	<u>17,274,539</u>
Total Liabilities and Net Assets	<u><u>\$70,172,938</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 26 and 27.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE PUBLIC LIABILITY (FUND 357)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$58,169,897
Interest Income		2,534,770
Other Revenue		6,053
Total Operating Revenues		<u>60,710,720</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Bad Debts	0	
Operating Costs	38,079,016	
Other Costs	<u>0</u>	38,079,016
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>38,079,016</u>
Operating Income (Loss)		<u>22,631,704</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfers		(2,576,500)
Other Financing Sources		
General Appropriation	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other Financing Uses	0	
Other State Agency Transfers Out - Capital Assets	<u>(327,186)</u>	<u>(327,186)</u>
Total Nonoperating Revenue (Expenses)		<u>(2,903,686)</u>
Income Before Transfers		<u>19,728,018</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>(4,000,000)</u>
Total Transfers		<u>(4,000,000)</u>
Change in Net Assets		15,728,018
Net Assets - Beginning of Year, as Previously Reported		1,546,521
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$17,274,539</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Pages 28.		

STATE OF NEW MEXICO
 THE PUBLIC LIABILITY (FUND 357)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			\$15,677,034
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$58,169,897		
Interest Income	2,534,770		
Other Revenue	6,053		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues			60,710,720
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	38,079,016		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	2,576,500		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	327,186		
Total Per Financial Statements	40,982,702		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2020 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			40,982,702
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		\$35,405,052
Allowable Reserve (60 days)	(B)		6,736,883
Excess Balance (A) - (B)			28,668,169

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			(17,500,000)
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	(4,000,000)		
Net Transfers			(4,000,000)
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2020	(C)		(\$21,500,000)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			3,369,487
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2020	(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)	\$17,274,539
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***GSD RISK MANAGEMENT DIVISION – WORKERS’
COMPENSATION***

**State of New Mexico
FY 2022 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 26 and 27.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 28.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2020.

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, 2020”.

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, 2020

THE WORKER'S COMPENSATION RETENTION (FUND 359)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$34,636,301
Interest Receivables	0
Accounts/Trade Receivables	4,984
Allowance for Doubtful Accounts	0
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>34,641,285</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$34,641,285</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$11,820,143
Accounts Payable	85,156
Stale Dated Warrants	0
Accrued Expenses	1,522
Due to Other Funds	0
Due to Other Agencies	0
Loan Payable	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>11,906,821</u>
Long-Term Liabilities	
Claims Payable	<u>38,931,454</u>
Total Liabilities	<u>50,838,275</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>(16,196,990)</u>
Total Net Assets	<u>(16,196,990)</u>
Total Liabilities and Net Assets	<u><u>\$34,641,285</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 26 and 27.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE WORKER'S COMPENSATION RETENTION (FUND 359)

	FUND TOTAL
Operating Revenues	
Service Fees/Premiums	\$19,836,519
Interest Income	1,121,405
Other Revenue	239,483
Total Operating Revenues	<u>21,197,407</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	13,968,351
Other Costs	0
Depreciation	0
Capital Outlays	0
Total Operating Expenses	<u>13,968,351</u>
Operating Income (Loss)	<u>7,229,056</u>
Non Operating Revenues (Expenses)	
Intra-agency Transfer	(2,000,000)
Other Financing Sources	
General Appropriation	0
Other State Agency Transfers	0
Other State Funds	0
Other Financing (Uses)	
General Appropriation	0
Other State Agency Transfers	0
Total Nonoperating Revenue (Expenses)	<u>(2,000,000)</u>
Income Before Transfers	<u>5,229,056</u>
Transfers	
Transfers From Other Funds	0
Transfers To Other Funds	0
Total Transfers	<u>0</u>
Change in Net Assets	5,229,056
Net Assets - Beginning of Year, as Previously Reported	(21,426,046)
Adjustments Applicable to Prior Year	<u>0</u>
Net Assets - End of Year	<u><u>(\$16,196,990)</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 28.	

STATE OF NEW MEXICO
 THE WORKER'S COMPENSATION RETENTION (FUND 359)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			(\$17,206,335)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$19,836,519		
Interest Income	1,121,405		
Other Revenue	239,483		
Other Financing Sources	0		
Total Revenues			21,197,407
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	13,968,351		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	2,000,000		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses (Prior year warrant cancellation)	0		
Total Per Financial Statements	15,968,351		
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 2020 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			15,968,351
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$11,977,279)
Allowable Reserve (60 days)	(B)		2,624,934
Excess Balance (A) - (B)			(14,602,213)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			(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, 2020	(C)		(\$3,000,000)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			(1,219,711)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2020	(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)	(\$16,196,990)
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***GSD RISK MANAGEMENT DIVISION – GROUP HEALTH AND
LIFE INSURANCE***

**State of New Mexico
FY 2022 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 26 and 27.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 28.

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, 2020.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2020.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2020.

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, 2020

THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$5,642,582
Interest Receivables	0
Accounts/Trade Receivables	470,094
Allowance for Doubtful Accounts	(237,169)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>5,875,507</u>
Noncurrent Assets:	
Capital Assets	
Accumulated Depreciation	
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$5,875,507</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$43,329,768
Accounts Payable	7,631,803
Deferred Revenue	0
Accrued Expenses	0
Due to State General Fund Investment Pool	0
Due to Other Agencies	0
Unearned Revenue	208,452
Accrued Compensated Absences	0
Total Current Liabilities	<u>51,170,023</u>
Long-Term Debt	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>51,170,023</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>(45,294,516)</u>
Total Net Assets	<u>(45,294,516)</u>
Total Liabilities and Net Assets	<u><u>\$5,875,507</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 26 and 27.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2020

THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$354,720,639
Interest Income		2,601
Other Revenue		6,266,865
Total Operating Revenues		<u>360,990,105</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Operating Costs	363,803,556	
Other Costs	<u>0</u>	363,803,556
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>363,803,556</u>
Operating Income (Loss)		<u>(2,813,451)</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfer		0
Other Financing Sources		
General Appropriation	10,044,500	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	10,044,500
Other Financing (Uses)		
General Appropriation	0	
Other State Agency - Grants	<u>(1,777,715)</u>	<u>(1,777,715)</u>
Total Nonoperating Revenue (Expenses)		<u>8,266,785</u>
Income Before Transfers		<u>5,453,334</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		5,453,334
Net Assets - Beginning of Year, as Previously Reported		(50,747,850)
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>(\$45,294,516)</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 28.		

STATE OF NEW MEXICO
 THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 AS OF JUNE 30, 2020

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2019			
Balance Per Prior Year's Reconciliation of Fund to			(\$55,550,512)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$354,720,639		
Interest Income	2,601		
Other Revenue	6,266,865		
Other Financing Sources	10,044,500		
Total Revenues			371,034,605
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	363,803,556		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	0		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	1,777,715		
Total Per Financial Statements	365,581,271		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2020 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			365,581,271
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)		(\$50,097,178)
Allowable Reserve (60 days)	(B)		60,095,551
Excess Balance (A) - (B)			(110,192,729)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2019			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, 2020	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2019			4,802,661
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2020	(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)	(\$45,294,516)
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THE END
