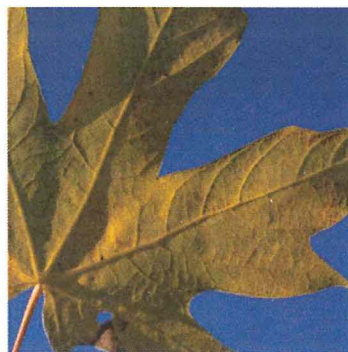
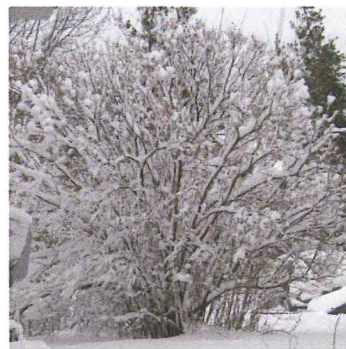


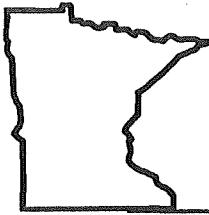


# STATE OF MINNESOTA

## STATEWIDE COST ALLOCATION PLAN



**FISCAL YEAR 2009 ACTUAL  
FISCAL YEAR 2011 BUDGET**



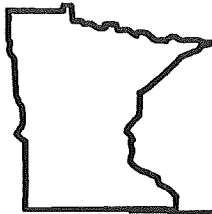
**STATE OF MINNESOTA**  
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 Section I—Table of Contents &  
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**SECTION I—TABLE OF CONTENTS**

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     General Support Allocations—All ..... Exhibit A—All  
 Step-Down Calculation.....Exhibit B  
 Description of Services & Estimated Cost Details for Section 1.....Exhibit C  
 Allocation Statistics.....Exhibit D

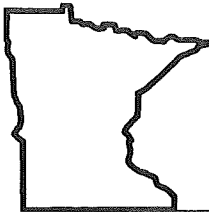
**Exhibit B—Central Service Costs Step-Down Calculations**

	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>EQUIPMENT USE CHARGE</b>		
Nature and Extent of Service .....	1.0	N/A
Schedule of Costs to be Allocated by Function .....	1.1	N/A
Allocation: Equipment Use Charge .....	1.2	N/A
<b>ADMINISTRATION—DEPARTMENT ALLOCATED FROM STEP 1</b>		
Nature and Extent of Services .....	N/A	20.0
Schedule of Costs to be Allocated by Function .....	N/A	20.1
Allocation: General Support .....	N/A	20.0
Allocation: Admin—Management Services .....	N/A	21.2
Allocation: Admin—Government & Citizen Services .....	N/A	22.2
Allocation: Admin—Consumer Activities .....	N/A	20.0
<b>ADMINISTRATION—MANAGEMENT SERVICES</b>		
Nature and Extent of Services .....	3.0	21.0
Schedule of Costs to be Allocated by Function .....	3.1	21.1
Allocation: General Support .....	3.2	21.2
Allocation: Commissioner's Office .....	3.3	21.3
Allocation: Human Resources .....	3.4	21.4
Allocation: Financial Management and Reporting .....	3.5	21.5
Non-Allocable: Fiscal Agent .....	3.6	21.6
Non-Allocable: Fiscal Agent .....	3.6	21.6
<b>ADMINISTRATION—GOVERNMENT &amp; CITIZEN SERVICES</b>		
Nature and Extent of Services .....	4.0	22.0
Schedule of Costs to be Allocated by Function .....	4.1	22.1
Allocation: General Support .....	4.2	22.2
Allocation: Resource Recovery .....	4.4	22.4



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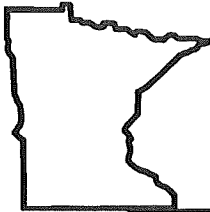
	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>ADMINISTRATION—GOVERNMENT &amp; CITIZEN SERVICES</b>		
Allocation: Real Estate Management Leasing .....	4.5 .....	22.5
Allocation: Real Property Enterprise System .....	4.7 .....	22.7
Allocation: Materials Management .....	4.8 .....	22.8
Allocation: Gift & Acceptance .....	4.9 .....	22.9
Allocation: Central Mail .....	4.10 .....	22.10
Allocation: Enterprise Performance Improvement .....	4.11 .....	22.11
Allocation: Grants Management .....	4.12 .....	22.12
Allocation: SmART FMR .....	4.13 .....	22.13
Allocation: SmART HR .....	4.14 .....	22.14
Allocation: SmART FMR/HR .....	4.15 .....	22.15
<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>		
Nature and Extent of Services .....	6.0 .....	24.0
Schedule of Costs to be Allocated by Function .....	6.1 .....	24.1
Allocation: General Support .....	6.2 .....	24.2
Allocation: IT Spend .....	6.3 .....	24.3
Allocation: Small Agency Tech Projects .....	6.4 .....	24.4
Allocation: Electronic Licensing .....	6.6 .....	24.6
Non-Allocable: OET .....	6.5 .....	24.5
<b>MN MANAGEMENT &amp; BUDGET (MMB)—FISCAL MANAGEMENT AND ADMINISTRATION</b>		
Nature and Extent of Services .....	8.0 .....	26.0
Schedule of Costs to be Allocated by Function .....	8.1 .....	26.1
Allocation: General Support—Fiscal Management & Support .....	8.2 .....	26.2
Allocation: Internal Controls & Accountability .....	8.3 .....	26.3
Allocation: General Support—Treasury Division .....	9.2 .....	27.2
Allocation: General Support—Budget Division .....	10.2 .....	28.2
Allocation: General Support—Accounting Division .....	11.2 .....	29.2
Allocation: General Support—IT Management & Administration .....	12.2 .....	30.2
Non-Allocable: IT Management & Administration .....	12.9 .....	30.9
Allocation: General Support—HR Management & Employee Insurance .....	13.2 .....	31.2
<b>MMB—TREASURY DIVISION</b>		
Nature and Extent of Services .....	9.0 .....	27.0
Schedule of Costs to be Allocated by Function .....	9.1 .....	27.1
Allocation: General Support .....	9.2 .....	27.2
Allocation: Treasury .....	9.3 .....	27.3
Non-Allocable: Treasury .....	9.4 .....	27.4



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	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>MMB—BUDGET DIVISION</b>		
Nature and Extent of Services .....	10.0	28.0
Schedule of Costs to be Allocated by Function .....	10.1	28.1
Allocation: General Support .....	10.2	28.2
Allocation: Analysis and Control .....	10.3	28.3
Allocation: Budget Operations and Planning .....	10.4	28.4
Non-Allocable: Budget Division General Government .....	10.5	28.5
<b>MMB—ACCOUNTING DIVISION</b>		
Nature and Extent of Services .....	11.0	29.0
Schedule of Costs to be Allocated by Function .....	11.1	29.1
Allocation: General Support .....	11.2	29.2
Allocation: Central Payroll .....	11.3	29.3
Allocation: Accounting Services .....	11.4	29.4
Allocation: Financial Reporting .....	11.5	29.5
Allocation: Financial Reporting-Single Audit .....	11.6	29.6
<b>MMB—INFORMATION TECHNOLOGY, MANAGEMENT &amp; ADMINISTRATION</b>		
Nature and Extent of Services .....	12.0	30.0
Schedule of Costs to be Allocated by Function .....	12.1	30.1
Allocation: General Support .....	12.2	30.2
Allocation: MAPS Operations & System Support .....	12.4	30.4
Allocation: SEMA4 Operations & System Support .....	12.5	30.5
Allocation: Budget Service-Computer Operations .....	12.6	30.6
Allocation: SEMA4 Operations-Special Billing .....	12.7	30.7
Allocation: MAPS Operations-Special Billing .....	12.8	30.8
Non-Allocable: IT Management & Administration .....	12.9	30.9
<b>MMB—OTHER SERVICES</b>		
Nature and Extent of Services .....	N/A	N/A
<b>MMB—HUMAN RESOURCE MANAGEMENT &amp; EMPLOYEE INSURANCE</b>		
Nature and Extent of Services .....	13.0	31.0
Schedule of Costs to be Allocated by Function .....	13.1	31.1
Allocation: General Support .....	13.2	31.2
Allocation: Personnel Administration .....	13.3	31.3
Non-Allocable: HR Management & Employee Insurance .....	13.5	31.5





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	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>DEPARTMENT OF MEDIATION SERVICES</b>		
Nature and Extent of Services .....	14.0	32.0
Schedule of Costs to be Allocated by Function .....	14.1	32.1
Allocation: General Support .....	14.2	32.2
Allocation: State Agencies .....	14.3	32.3
Non-Allocable: Mediation/Representation General .....	14.4	32.4
<b>OFFICE OF LEGISLATIVE AUDITOR</b>		
Nature and Extent of Services .....	15.0	33.0
Schedule of Costs to be Allocated by Function .....	15.1	33.1
Allocation: General Support .....	15.2	33.2
Allocation: Finance Audits .....	15.3	33.3
Allocation: Program Audits .....	15.4	33.4
Allocation: Single Audits .....	15.5	33.5
Non-Allocable: OLA—General Government .....	15.6	33.6
<b>OFFICE OF THE STATE AUDITOR—SINGLE AUDIT</b>		
Nature and Extent of Services .....	16.0	34.0
Schedule of Costs to be Allocated by Function .....	16.1	34.1
Allocation: Single Audit .....	16.2	34.2
<b>AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)</b>		
Nature and Extent of Services .....	17.0	35.0
Schedule of Costs to be Allocated by Function .....	17.1	35.1
Allocation: Single Audit .....	17.3	35.3

State of Minnesota

Statewide Cost Allocation Plan

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Exhibit A—Federal—General Support Allocations—All State Agencies

	G02-0009	G02-0010	G02-0011	G02-0012	G02-0014	G02-0015	G02-0016
	Construction Services	Oil Overcharge (Stripper Wells)	Administration— Cost Allocation	STAR	Capital Group Parking	Fleet Services	Development Disabilities
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	18,983	-	-	3,152	8,940	9,712	3,548
Human Resources	16,083	-	-	2,670	7,574	8,228	3,006
Financial Management and Reporting	12,942	9	-	16,585	28,137	216,969	5,935
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	243	-	-	33	211	530	51
Real Estate & Construction Services	-	-	-	1,806	903	3,613	903
Real Property Enterprise System \$2,485,982/10 years /2011 beg year	-	-	-	-	-	-	-
Materials Management	1,241	-	-	4,175	2,314	4,366	-
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	124	-	-	237	173	112	104
Enterprise Performance Improvement	137	-	-	23	65	70	26
Grants Mgt	7	-	-	6	-	-	62
SmART FMR	-	-	-	-	-	-	-
SmART HR	-	-	-	-	-	-	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	473	-	-	-	3,667	6,004	2,551
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	233	-	-	700	954	10,272	249
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	723	0	-	927	1,572	12,125	332
Budget Operations and Planning	1,273	14	-	132	335	429	200
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	573	-	-	95	270	293	107
Accounting Services	814	1	-	1,044	1,771	13,653	373
Financial Reporting	792	1	-	1,015	1,721	13,274	363
Financial Reporting - Single Audit	-	-	-	2	-	-	7
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	1,705	1	-	2,184	3,706	28,576	782
SEMA4 Operations and System Support	742	-	-	123	349	380	139
Budget Service - Computer Operations	437	5	-	45	115	147	69
SEMA4 Operations Special Billing	1,002	-	-	166	472	512	187
MAPS Operations Special Billing	2,200	1	-	2,819	4,782	36,876	1,009
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	1,300	-	-	216	612	665	243
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	25	-	-	4	12	13	5
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	-	-	-	-	-	-	-
Program Audits	-	-	-	-	-	-	-
Single Audits	-	-	-	-	-	-	-
STATE AUDITOR	-	-	-	5	-	-	14
ARRA	-	-	-	-	-	-	-
Administration	814	-	-	110	708	1,773	170
Total Actual	62,865	32	-	38,275	69,364	368,595	20,433
FY09 ARRA adjustment	(10)	(0)	(10)	(0)	(0)	(11)	(214)
Total Budget	72,874	25	551	34,520	70,401	447,511	26,328
Rollforward Adjustment	(10,020)	6	(551)	3,744	(1,060)	(79,131)	(5,902)

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Exhibit A—Federal—General Support Allocations—All State Ager

	G02-0017a	G02-0017b	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021f
	Risk Management—P&C	Risk Management—Workers' Compensation	Plant Management—(Leases)	Plant Management—(Repairs)	Plant Management—(Materials Transfer)	Plant Management—(Energy)	Plant Management—(Facilities Repair & Replacement)
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	11,525	34,866	223,246	2,072	12,809	-	-
Human Resources	9,764	29,539	189,137	1,755	10,852	-	-
Financial Management and Reporting	34,957	47,547	175,950	7,784	10,722	12	1,191
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	977	2,537	2,395	19	67	-	126
Real Estate & Construction Services	4,516	-	4,516	903	1,806	-	-
Real Property Enterprise System \$2,485,982/10 years /2011 t	-	-	-	-	-	-	-
Materials Management	5,316	1,430	28,376	249	875	-	320
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	104	864	19	-	-	-	-
Enterprise Performance Improvement	83	252	1,616	15	93	-	-
Grants Mgt	-	-	-	-	-	-	-
SmART FMR	-	-	-	-	-	-	-
SmART HR	-	-	-	-	-	-	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	7,591	6,194	10,304	-	-	-	-
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	1,554	481	6,197	103	138	-	34
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	1,953	2,657	9,832	435	599	1	67
Budget Operations and Planning	439	1,660	1,309	57	255	19	205
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	348	1,053	6,741	63	387	-	-
Accounting Services	2,200	2,992	11,072	490	675	1	75
Financial Reporting	2,139	2,909	10,765	476	656	1	73
Financial Reporting - Single Audit	-	-	-	-	-	-	-
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	4,604	6,262	23,174	1,025	1,412	2	157
SEMA4 Operations and System Support	450	1,363	8,725	81	501	-	-
Budget Service - Computer Operations	151	570	449	19	87	6	70
SEMA4 Operations Special Billing	608	1,839	11,778	109	676	-	-
MAPS Operations Special Billing	5,941	8,081	29,905	1,323	1,822	2	202
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	789	2,388	15,290	142	877	-	-
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	15	46	296	3	17	-	-
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	-	-	-	-	-	-	-
Program Audits	-	-	-	-	-	-	-
Single Audits	-	-	-	-	-	-	-
STATE AUDITOR	-	-	-	-	-	-	-
ARRA	-	-	-	-	-	-	-
Administration	3,269	8,491	8,017	63	223	-	422
<b>Total Actual</b>	<b>99,293</b>	<b>164,023</b>	<b>779,110</b>	<b>17,186</b>	<b>45,548</b>	<b>42</b>	<b>2,941</b>
FY09 ARRA adjustment	(1)	(7)	233	(0)	(151)	(9)	(10)
<b>Total Budget</b>	<b>108,198</b>	<b>201,618</b>	<b>883,513</b>	<b>25,718</b>	<b>53,198</b>	<b>4,889</b>	<b>3,162</b>
Rollforward Adjustment	(8,937)	(37,362)	(104,554)	(8,541)	(7,660)	(4,847)	(222)

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Exhibit A—Federal—General Support Allocations—All State Agencies

	G02-0021g	G02-0024	G02-0026	G02-0029a	G02-0029b	G02-0029c	G02-0030
	Plant Management— (Janitorial Services)	MN Bookstore	Management Analysis	Cooperative Purchasing— (CPV)	Cooperative Purchasing— (MMCAP)	Cooperative Purchasing— (Medical Supplies)	Inter-Technologies Group
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	21,747	11,263	20,448	21,090	12,542	-	-
Human Resources	18,425	9,543	17,323	17,868	10,625	-	-
Financial Management and Reporting	3,802	23,523	12,312	2,517	6,395	-	-
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	88	131	203	154	150	-	-
Real Estate & Construction Services	-	1,806	903	-	-	-	-
Real Property Enterprise System \$2,485,982/10 years /2011 to 2019	-	-	-	-	-	-	-
Materials Management	711	1,252	1,546	258	826	-	-
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	-	585	136	-	89	-	-
Enterprise Performance Improvement	157	82	148	153	91	-	-
Grants Mgt	-	-	-	-	-	-	-
SmART FMR	-	-	-	-	-	-	-
SmART HR	-	-	-	-	-	-	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	-	1,607	861	10,099	4,176	-	-
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	123	1,644	316	142	386	-	-
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	212	1,315	688	141	357	-	-
Budget Operations and Planning	68	491	568	184	226	-	-
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	657	340	617	637	379	-	-
Accounting Services	239	1,480	775	158	402	-	-
Financial Reporting	233	1,439	753	154	391	-	-
Financial Reporting - Single Audit	-	-	-	-	-	-	-
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	501	3,098	1,622	331	842	-	-
SEMA4 Operations and System Support	850	440	799	824	490	-	-
Budget Service - Computer Operations	23	168	195	63	78	-	-
SEMA4 Operations Special Billing	1,147	594	1,079	1,113	662	-	-
MAPS Operations Special Billing	646	3,998	2,093	428	1,087	-	-
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	1,489	771	1,400	1,444	859	-	-
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	29	15	27	28	17	-	-
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	-	-	-	-	-	-	-
Program Audits	-	-	-	-	-	-	-
Single Audits	-	-	-	-	-	-	-
STATE AUDITOR	-	-	-	-	-	-	-
ARRA	-	-	-	-	-	-	-
Administration	296	439	679	516	504	-	-
<b>Total Actual</b>	<b>51,444</b>	<b>66,026</b>	<b>65,491</b>	<b>58,301</b>	<b>41,574</b>		
FY09 ARRA adjustment	(1)	(1)	(3)	(3)	(10)	(0)	(117)
<b>Total Budget</b>	<b>58,550</b>	<b>78,981</b>	<b>77,406</b>	<b>46,161</b>	<b>40,898</b>	<b>3,168</b>	<b>111</b>
Rollforward Adjustment	(7,109)	(12,978)	(11,925)	12,137	672	(3,168)	(111)

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**

G02-0031

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Exhibit A—Federal—General Support Allocations—All State Age

	Central Mail	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOPMENT	LABOR AND INDUSTRY DEPT	MINNESOTA TECHNOLOGY, INC
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	7,455	-	-	-	-	-	-
Human Resources	6,316	-	-	-	-	-	-
Financial Management and Reporting	28,509	-	-	-	-	-	-
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	774	4,121	4,670	506	13,245	4,863	-
Real Estate & Construction Services	-	10,839	2,710	.903	67,741	10,839	-
Real Property Enterprise System \$2,485,982/10 years /2011 t	-	-	-	-	-	-	-
Materials Management	977	62,980	23,939	6,618	57,508	42,336	-
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	-	6,899	13,047	1,220	711	15,062	-
Enterprise Performance Improvement	54	3,061	2,296	394	12,177	3,418	-
Grants Mgt	-	120	3,339	284	10,611	128	-
SmART FMR	-	-	-	-	-	-	-
SmART HR	-	-	-	-	-	-	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	339	64,545	109,856	8,640	564,502	85,440	-
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	219	17,312	14,134	1,633	56,174	10,440	-
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	1,593	18,501	14,221	2,164	52,611	37,788	-
Budget Operations and Planning	264	38,326	8,866	5,781	11,812	5,022	-
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	225	12,765	9,574	1,642	50,781	14,252	-
Accounting Services	1,794	20,833	16,014	2,437	59,244	42,553	-
Financial Reporting	1,744	20,255	15,569	2,369	57,599	41,371	-
Financial Reporting - Single Audit	-	55	752	5	10,470	24	-
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	3,755	43,603	33,516	5,100	123,997	89,062	-
SEMA4 Operations and System Support	291	16,522	12,392	2,125	65,728	18,447	-
Budget Service - Computer Operations	91	13,152	3,043	1,984	4,054	1,723	-
SEMA4 Operations Special Billing	393	22,305	16,728	2,869	88,731	24,903	-
MAPS Operations Special Billing	4,845	56,269	43,252	6,582	160,013	114,930	-
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	511	28,955	21,716	3,725	115,189	32,329	-
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	10	561	421	72	2,232	626	-
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	-	49,444	31,142	8,592	158,618	55,707	-
Program Audits	-	13,050	-	-	62,736	240,408	-
Single Audits	-	-	15,913	-	90,227	-	-
STATE AUDITOR	-	118	1,606	12	22,357	51	-
ARRA	-	-	45	-	5,408	-	-
Administration	2,589	-	-	-	-	-	-
Total Actual	62,747	524,591	418,760	65,657	1,924,472	891,721	(0)
FY09 ARRA adjustment	(3)	(0)	(288)	(10)	(15)	(29)	1,376
Total Budget	76,376	477,303	422,472	85,949	1,764,508	666,980	(1,376)
Rollforward Adjustment	(13,653)	46,970	(4,000)	-	159,226	224,109	(8,785)

# State of Minnesota

## Statewide Cost Allocation Plan Fiscal Year 2009 Actual

Exhibit A—Federal—General Support Allocations—All State Agencies

	E25	E26	E37	E44	E50	E60	E77
	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/ UNIVERSITIES— MNSCU	EDUCATION DEPARTMENT	FARIBAULT ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Financial Management and Reporting	-	-	-	-	-	-	-
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	640	131,323	6,609	1,271	87	1,925	1,880
Real Estate & Construction Services	903	-	4,516	2,710	-	1,806	-
Real Property Enterprise System \$2,485,982/10 years /2011 t	-	-	-	-	-	-	-
Materials Management	7,901	-	40,271	10,948	4,868	14,115	31,645
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	-	2,415	4,864	-	506	2,512	-
Enterprise Performance Improvement	535	116,569	3,031	1,360	67	498	1,672
Grants Mgt	-	-	5,745	-	691	109	-
SmART FMR	-	-	-	-	-	-	-
SmART HR	-	-	-	-	23,109	-	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	8,467	1,418,454	175,086	10,341	3,436	12,855	9,152
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	2,163	135,249	8,729	1,999	950	4,653	9,351
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	2,793	170,993	13,132	3,902	1,709	5,561	9,246
Budget Operations and Planning	5,415	62,028	38,510	7,392	986	4,394	6,944
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	2,231	486,125	12,641	5,670	279	2,076	6,971
Accounting Services	3,145	192,554	14,787	4,394	1,924	6,263	10,412
Financial Reporting	3,058	187,206	14,377	4,272	1,871	6,089	10,123
Financial Reporting - Single Audit	-	3,662	3,402	-	3	-	-
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	8,583	403,010	30,949	9,197	4,028	13,107	21,791
SEMA4 Operations and System Support	2,887	629,217	16,362	7,339	361	2,687	9,023
Budget Service - Computer Operations	1,858	21,286	13,215	2,537	338	1,508	2,383
SEMA4 Operations Special Billing	3,898	849,423	22,088	9,907	487	3,627	12,181
MAPS Operations Special Billing	8,495	520,068	39,939	11,868	5,197	16,915	28,121
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	5,060	1,102,703	28,674	12,861	633	4,709	15,813
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	98	21,368	556	249	12	91	306
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	33,351	209,770	102,913	44,801	6,838	-	22,047
Program Audits	-	201,336	94,575	-	-	-	-
Single Audits	-	-	49,105	-	-	-	-
STATE AUDITOR	1	7,819	7,264	-	7	-	-
ARRA	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Total Actual	99,484	6,872,579	751,340	153,019	58,386	105,500	209,060
FY09 ARRA adjustment	(69)	(2,924)	(289)	(66)	(17)	(85)	(128)
Total Budget	108,199	6,774,153	723,633	134,471	29,382	136,802	168,981
Rollforward Adjustment	(8,785)	95,502	27,419	18,482	28,988	(31,387)	39,951

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**

Exhibit A—Federal—General Support Allocations—All State Agencies

	G06	G09	G17	G19	G45	G46	G67
	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	REVENUE DEPT
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Financial Management and Reporting	-	-	-	-	-	-	-
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	3,060	240	377	49	2	7,418	11,818
Real Estate & Construction Services	903	-	1,806	1,806	-	12,645	3,613
Real Property Enterprise System \$2,485,982/10 years /2011 to	-	-	-	-	-	-	-
Materials Management	10,486	1,039	6,729	1,910	18	16,909	35,527
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	5,303	171	1,347	4	-	9,094	70,757
Enterprise Performance Improvement	2,459	230	322	37	-	2,244	10,609
Grants Mgt	-	-	-	-	-	-	-
SmART FMR	-	-	-	48,995	-	-	-
SmART HR	-	-	-	12,838	-	-	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	35,281	1,288	20,280	946	-	123,234	702,402
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	2,558	705	1,143	411	6	5,456	6,490
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	3,416	496	1,314	573	11	13,141	10,396
Budget Operations and Planning	4,312	597	1,644	639	108	4,960	11,343
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	10,255	960	1,341	155	-	9,357	44,243
Accounting Services	3,847	558	1,480	645	12	14,798	11,707
Financial Reporting	3,740	543	1,439	627	12	14,387	11,382
Financial Reporting - Single Audit	4	-	-	-	-	-	-
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	8,051	1,169	3,097	1,350	25	30,972	24,503
SEMA4 Operations and System Support	13,274	1,243	1,736	201	-	12,111	57,266
Budget Service - Computer Operations	1,480	205	564	219	37	1,702	3,893
SEMA4 Operations Special Billing	17,919	1,678	2,343	271	-	16,349	77,308
MAPS Operations Special Billing	10,389	1,508	3,997	1,743	33	39,968	31,620
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	23,263	2,179	3,042	351	-	21,225	100,360
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	451	42	59	7	-	411	1,945
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	33,086	4,544	-	3,714	-	-	327,472
Program Audits	-	-	-	-	-	-	-
Single Audits	-	-	-	-	-	-	2,625
STATE AUDITOR	9	-	-	-	-	-	-
ARRA	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Total Actual	193,546	19,397	54,059	77,492	264	356,381	1,557,278
FY09 ARRA adjustment	(70)	(9)	(0)	-	(0)	(222)	(198)
Total Budget	217,241	25,637	61,104	15,436	912	319,781	1,245,783
Rollforward Adjustment	(23,765)	(6,249)	(7,045)	62,055	(648)	36,378	311,297

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**

Exhibit A—Federal—General Support Allocations—All State Agencies

	G92	G9L	G9M	G9N	G9Q	G9Y	H12
	OMBUDSPERSON FOR FAMILIES	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN- PACIFIC COUNCIL	MINNESOTA MANAGEMENT & BUDGET— DEBT SERVICE	DISABILITY COUNCIL	HEALTH DEPT
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Financial Management and Reporting	-	-	-	-	-	-	-
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	34	43	31	28	-	66	13,784
Real Estate & Construction Services	-	903	-	903	-	903	9,032
Real Property Enterprise System \$2,485,982/10 years /2011 b	-	-	-	-	-	-	-
Materials Management	826	2,381	2,341	462	-	2,394	104,902
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	18	18	167	27	-	115	28,705
Enterprise Performance Improvement	36	37	29	30	-	55	9,814
Grants Mgt	-	-	-	-	-	-	8,221
SmART FMR	-	-	-	-	-	47,462	-
SmART HR	-	-	-	-	-	18,896	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	312	328	234	112	-	705	459,016
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	138	437	318	150	288	345	28,806
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	202	813	442	196	382	555	37,077
Budget Operations and Planning	177	474	394	436	6,484	851	47,235
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	151	155	123	126	-	228	40,928
Accounting Services	228	690	498	221	430	625	41,753
Financial Reporting	221	671	484	215	418	608	40,593
Financial Reporting - Single Audit	-	-	-	-	-	-	1,063
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	477	1,444	1,042	463	900	1,308	87,387
SEMA4 Operations and System Support	195	201	159	163	-	295	52,976
Budget Service - Computer Operations	61	163	135	150	2,225	292	16,209
SEMA4 Operations Special Billing	263	271	215	219	-	398	71,515
MAPS Operations Special Billing	615	1,864	1,345	597	1,161	1,688	112,770
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	342	351	279	285	-	517	92,840
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	7	7	5	6	-	10	1,799
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	3,158	28,193	-	3,158	-	-	40,351
Program Audits	-	-	-	-	-	-	12,028
Single Audits	-	-	-	-	-	-	69,447
STATE AUDITOR	-	-	-	-	-	-	2,271
ARRA	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Total Actual	7,462	39,243	8,242	7,946	12,288	78,317	1,430,522
FY09 ARRA adjustment	(4)	(5)	(6)	(3)	(9)	(9)	(654)
Total Budget	5,641	23,015	6,473	12,477	13,036	10,384	1,239,070
Rollforward Adjustment	1,817	16,223	1,763	(4,533)	(757)	67,924	190,798



**State of Minnesota  
Statewide Cost Allocation Plan  
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Exhibit A—Federal—General Support Allocations—All State Agencies

	H55	H55(b)	H75/H76	H7S	J33	J52	J65
	HUMAN SERVICES DEPT	HUMAN SERVICES— INSTITUTIONS	VETERANS AFFAIRS DEPT	EMERGENCY MEDICAL SERVICES BOARD	TRIAL COURTS	PUBLIC DEFENSE BOARD	SUPREME COURT
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Financial Management and Reporting	-	-	-	-	-	-	-
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	35,222	33,182	7,415	244	21,370	4,597	3,550
Real Estate & Construction Services	68,645	903	3,613	-	-	-	6,323
Real Property Enterprise System \$2,485,982/10 years /2011 to	-	-	-	-	-	-	-
Materials Management	84,205	27,026	80,159	2,323	72,395	5,738	18,099
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	44,240	-	592	756	903	-	3,212
Enterprise Performance Improvement	37,437	13,440	8,061	164	15,780	4,391	2,184
Grants Mgt	9,141	-	53	158	34	-	0
SmART FMR	-	-	-	-	-	-	-
SmART HR	-	-	-	-	-	-	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	1,683,664	93,223	42,858	5,034	210,496	34,483	139,517
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	61,726	41,650	19,563	1,001	54,025	3,396	5,751
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	75,684	38,929	23,294	1,223	52,916	3,497	6,721
Budget Operations and Planning	60,233	15,402	15,164	1,719	31,759	3,590	4,161
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	156,122	56,048	33,616	686	65,807	18,311	9,109
Accounting Services	85,227	43,838	26,231	1,378	59,589	3,938	7,568
Financial Reporting	82,860	42,620	25,503	1,339	57,934	3,829	7,358
Financial Reporting - Single Audit	28,325	-	-	1	1	-	4
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	178,378	91,751	54,901	2,883	124,717	8,242	15,840
SEMA4 Operations and System Support	202,077	72,546	43,511	888	85,178	23,701	11,790
Budget Service - Computer Operations	20,670	5,286	5,204	590	10,899	1,232	1,428
SEMA4 Operations Special Billing	272,797	97,934	58,739	1,199	114,987	31,995	15,916
MAPS Operations Special Billing	230,190	118,401	70,848	3,721	160,943	10,637	20,440
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	354,140	127,136	76,254	1,556	149,274	41,535	20,662
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	6,862	2,464	1,478	30	2,893	805	400
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	247,831	-	142,401	15,224	472	2,859	26,999
Program Audits	155,974	-	-	-	-	13,601	4,560
Single Audits	214,739	-	-	-	-	-	-
STATE AUDITOR	60,484	-	-	2	3	-	9
ARRA	17,568	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Total Actual	4,474,443	921,778	739,457	42,120	1,292,376	220,377	331,600
FY09 ARRA adjustment	(936)	(1,026)	(380)	(19)	(904)	(71)	(134)
Total Budget	3,155,802	2,093,827	645,054	25,992	1,334,211	229,965	413,574
Rollforward Adjustment	1,317,705	(1,173,074)	94,023	16,108	(42,739)	(9,659)	(82,109)

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
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Exhibit A—Federal—General Support Allocations—All State Agencies

	P01	P07	P78	R18	R29	R32	R8P
	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	ENVIRONMENTAL ASSISTANCE	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD
ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
Commissioner's Office	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Financial Management and Reporting	-	-	-	-	-	-	-
Government & Citizen Services	-	-	-	-	-	-	-
Resource Recovery	3,923	22,073	37,610	-	26,863	11,063	662
Real Estate & Construction Services	1,806	42,451	19,871	-	37,935	10,839	5,419
Real Property Enterprise System \$2,485,982/10 years /2011 to	-	-	-	-	-	-	-
Materials Management	9,829	168,793	214,202	-	149,890	55,305	10,704
Gift & Acceptance	-	-	-	-	-	-	-
Central Mail	57	110,557	3,732	-	22,131	8,665	233
Enterprise Performance Improvement	2,125	15,475	31,233	-	20,416	7,051	527
Grants Mgt	-	7,221	801	-	3,220	598	6
SmART FMR	-	-	-	-	-	-	-
SmART HR	-	-	-	-	-	-	-
Smart FMR/HR	-	-	-	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
IT Spend	37,966	806,366	299,963	-	357,062	154,298	12,891
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
TREASURY DIVISION	-	-	-	-	-	-	-
Treasury	13,107	402,932	47,796	-	128,340	11,450	1,383
MMB - BUDGET DIVISION	-	-	-	-	-	-	-
Analysis & Control (EBO's)	15,255	216,059	63,499	1	148,172	18,179	2,693
Budget Operations and Planning	5,269	61,108	49,426	-	111,820	31,023	5,076
MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
Central Payroll	8,861	64,537	130,251	-	85,141	29,403	2,200
Accounting Services	17,179	243,302	71,506	1	166,855	20,471	3,032
Financial Reporting	16,702	236,545	69,520	1	162,221	19,903	2,948
Financial Reporting - Single Audit	343	421	8	-	197	115	23
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
MAPS Operations and System Support	35,955	509,225	149,660	2	349,223	42,846	6,346
SEMA4 Operations and System Support	11,469	83,534	168,591	-	110,202	38,057	2,847
Budget Service - Computer Operations	1,808	20,970	16,961	-	38,373	10,646	1,742
SEMA4 Operations Special Billing	15,483	112,768	227,593	-	148,769	51,376	3,844
MAPS Operations Special Billing	46,398	657,134	193,130	3	450,658	55,291	8,189
Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
Personnel Administration	20,100	146,393	295,456	-	193,129	66,696	4,990
MEDIATION SERVICES	-	-	-	-	-	-	-
State Agencies	389	2,837	5,725	-	3,742	1,292	97
LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
Financial Audits	-	42,518	94,961	-	162,007	38,710	41,913
Program Audits	-	12,028	202,043	-	23,585	-	2,594
Single Audits	9,761	23,432	-	-	28,626	-	-
STATE AUDITOR	733	898	17	-	421	246	48
ARRA	2	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Total Actual	274,522	4,009,576	2,393,557	8	2,928,998	683,521	120,406
FY09 ARRA adjustment	(202)	(2,988)	(1,101)	(0)	(2,334)	(330)	(42)
Total Budget	286,560	3,684,039	2,211,541	23,891	2,919,219	692,040	104,655
Rollforward Adjustment	(12,239)	322,548	180,915	(23,883)	7,445	(8,848)	15,710

State of Minnesota  
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Exhibit A—Federal—General Support Allocations—All State Agencies

	TRANSPORTATION DEPT	SUB-TOTAL— FEDERAL INVOICES	SUB-TOTAL— NON-FEDERAL INVOICES	TOTAL
ADMIN MANAGEMENT SERVICES	-	-	-	-
Commissioner's Office	-	423,397	46,994	470,390
Human Resources	-	358,707	39,813	398,520
Financial Management and Reporting	-	635,797	144,578	780,375
Government & Citizen Services	-	-	-	-
Resource Recovery	49,880	474,435	82,737	557,171
Real Estate & Construction Services	39,742	394,707	73,161	467,668
Real Property Enterprise System \$2,485,982/10 years /2011 to 2020	-	-	-	-
Materials Management	1,158,199	2,600,150	94,674	2,694,824
Gift & Acceptance	-	-	-	-
Central Mail	6,377	366,964	92,000	458,963
Enterprise Performance Improvement	35,765	368,094	11,142	379,235
Grants Mgt	15	50,570	1,805	52,375
SmART FMR	-	96,457	62,325	158,782
SmART HR	-	54,843	26,515	81,358
Smart FMR/HR	-	-	-	-
OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-
IT Spend	1,069,544	8,816,140	627,238	9,443,377
Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-
MINNESOTA MANAGEMENT & BUDGET	-	-	-	-
INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-
TREASURY DIVISION	-	-	-	-
Treasury	150,463	1,276,364	77,667	1,354,031
MMB - BUDGET DIVISION	-	-	-	-
Analysis & Control (EBO's)	317,176	1,420,263	78,326	1,498,589
Budget Operations and Planning	62,564	741,575	52,190	793,765
MMB-ACCOUNTING DIVISION	-	-	-	-
Central Payroll	149,151	1,535,054	46,464	1,581,518
Accounting Services	357,169	1,599,344	88,202	1,687,546
Financial Reporting	347,250	1,554,927	85,752	1,640,679
Financial Reporting - Single Audit	3,968	52,858	42	52,900
MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-
MAPS Operations and System Support	747,545	3,347,384	184,604	3,531,988
SEMA4 Operations and System Support	193,054	1,986,901	60,140	2,047,041
Budget Service - Computer Operations	21,470	254,486	17,910	272,396
SEMA4 Operations Special Billing	260,617	2,682,253	81,187	2,763,441
MAPS Operations Special Billing	964,678	4,319,667	238,224	4,557,892
Human Resource Management & Employee Insurance	-	-	-	-
Personnel Administration	338,327	3,482,045	105,396	3,587,441
MEDIATION SERVICES	-	-	-	-
State Agencies	6,556	67,474	2,042	69,517
LEGISLATIVE AUDITOR	-	-	-	-
Financial Audits	80,599	2,063,393	1,017,472	3,080,865
Program Audits	-	1,038,519	645,753	1,684,272
Single Audits	14,272	518,146	-	518,146
STATE AUDITOR	8,473	112,870	90	112,960
ARRA	1,049	24,072	-	24,072
Administration	-	29,083	3,078	32,161
Total Actual	6,383,903	42,746,939	4,087,521	46,834,460
FY09 ARRA adjustment	(4,914)	(19,442)	(4,615)	(24,056)
Total Budget	5,877,560	40,699,535	3,711,083	44,410,618
Rollforward Adjustment	501,428	2,035,108	364,678	2,399,786

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Exhibit A—State—General Support Allocations—All State Agencies

G02-002      G02-003      G02-007      G02-009      G02-010      G02-011      G02-012

	State Archaeology	Public Broadcasting	Public Info Policy Analysis - PIPA	Construction Services	Oil Overcharge (Stripper Wells)	Administration—Cost Allocation	STAR
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	2,117	-	4,509	18,983	-	-	3,152
3.4 Human Resources	1,794	-	3,820	16,083	-	-	2,670
3.5 Financial Management and Reporting	1,554	497	1,935	12,942	9	-	16,585
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	18	-	39	243	-	-	33
4.5 Real Estate & Construction Services	903	18,968	903	-	-	-	1,806
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	364	142	311	1,241	-	-	4,175
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	7	124	-	-	237
4.11 Enterprise Performance Improvement	15	-	33	137	-	-	23
4.12 Grants Mgt	-	-	-	7	-	-	6
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	217	473	-	-	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	57	14	76	233	-	-	700
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	87	28	108	723	0	-	927
10.4 Budget Operations and Planning	238	104	241	1,273	14	-	132
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	64	-	136	573	-	-	95
11.4 Accounting Services	98	31	122	814	1	-	1,044
11.5 Financial Reporting	95	30	118	792	1	-	1,015
11.6 Financial Reporting - Single Audit	0	-	-	-	-	-	2
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	205	65	255	1,705	1	-	2,184
12.5 SEMA4 Operations and System Support	83	-	176	742	-	-	123
12.6 Budget Service - Computer Operations	82	36	83	437	5	-	45
12.7 SEMA4 Operations Special Billing	112	-	238	1,002	-	-	166
12.8 MAPS Operations Special Billing	264	85	329	2,200	1	-	2,819
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	145	-	309	1,300	-	-	216
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	3	-	6	25	-	-	4
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	1	-	-	-	-	-	5
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	59	-	132	814	-	-	110
Total Actual	8,357	20,000	14,103	62,865	32	-	38,275
FY09 ARRA adjustment	(2)	(0)	(2)	(10)	(0)	(0)	(11)
Total Budget	10,558	14,142	19,355	72,874	25	551	34,520
Rollforward Adjustment	(2,203)	5,858	(5,255)	(10,020)	6	(551)	3,744

**State of Minnesota**  
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Exhibit A—State—General Support Allocations—All State Agencies

	G02-0014	G02-0015a	G02-0015b	G02-0016	G02-0017a	G02-0017b	G02-0018
	Capital Group Parking	Fleet Services	Fleet Services— Commuter Van	Development Disabilities	Risk Management— P&C	Risk Management— Workers' Compensation	Governor's Res Concl (Ceremonial House—Gift)
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	8,940	9,712	-	3,548	11,525	34,866	-
3.4 Human Resources	7,574	8,228	-	3,006	9,764	29,539	-
3.5 Financial Management and Reporting	28,137	216,969	36	5,935	34,957	47,547	198
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	211	530	-	51	977	2,537	-
4.5 Real Estate & Construction Services	903	3,613	-	903	4,516	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	2,314	4,366	1,523	-	5,316	1,430	27
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	173	112	-	104	104	864	1
4.11 Enterprise Performance Improvement	65	70	-	26	83	252	-
4.12 Grants Mgt	-	-	-	62	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	3,667	6,004	-	2,551	7,591	6,194	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	954	10,272	1	249	1,554	481	10
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,572	12,125	2	332	1,953	2,657	11
10.4 Budget Operations and Planning	335	429	45	200	439	1,660	113
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	270	293	-	107	348	1,053	-
11.4 Accounting Services	1,771	13,653	2	373	2,200	2,992	12
11.5 Financial Reporting	1,721	13,274	2	363	2,139	2,909	12
11.6 Financial Reporting - Single Audit	-	-	-	7	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	3,706	28,576	5	782	4,604	6,262	26
12.5 SEMA4 Operations and System Support	349	380	-	139	450	1,363	-
12.6 Budget Service - Computer Operations	115	147	15	69	151	570	39
12.7 SEMA4 Operations Special Billing	472	512	-	187	608	1,839	-
12.8 MAPS Operations Special Billing	4,782	36,876	6	1,009	5,941	8,081	34
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	612	665	-	243	789	2,388	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	12	13	-	5	15	46	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	14	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	708	1,773	-	170	3,269	8,491	0
Total Actual	69,364	368,595	1,638	20,433	99,293	164,023	483
FY09 ARRA adjustment	(23)	(214)	(1)	(7)	(32)	233	(0)
Total Budget	70,401	447,511	2,491	26,328	108,198	201,618	1,057
Rollforward Adjustment	(1,060)	(79,131)	(854)	(5,902)	(8,937)	(37,362)	(574)

**State of Minnesota**  
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Exhibit A—State—General Support Allocations—All State Agencies

	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021f	G02-0021g	G02-0024
	Plant Management— (Leases)	Plant Management— (Repairs)	Plant Management— (Materials Transfer)	Plant Management— (Energy)	Plant Management— (Facilities Repair & Replacement)	Plant Management— (Janitorial Services)	MN Bookstore
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	223,246	2,072	12,809	-	-	21,747	11,263
3.4 Human Resources	189,137	1,755	10,852	-	-	18,425	9,543
3.5 Financial Management and Reporting	175,950	7,784	10,722	12	1,191	3,802	23,523
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	2,395	19	67	-	126	88	131
4.5 Real Estate & Construction Services	4,516	903	1,806	-	-	-	1,806
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	28,376	249	875	-	320	711	1,252
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	19	-	-	-	-	-	585
4.11 Enterprise Performance Improvement	1,616	15	93	-	-	157	82
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	10,304	-	-	-	-	-	1,607
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	6,197	103	138	-	34	123	1,644
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	9,832	435	599	1	67	212	1,315
10.4 Budget Operations and Planning	1,309	57	255	19	205	68	491
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	6,741	63	387	-	-	657	340
11.4 Accounting Services	11,072	490	675	1	75	239	1,480
11.5 Financial Reporting	10,765	476	656	1	73	233	1,439
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	23,174	1,025	1,412	2	157	501	3,098
12.5 SEMA4 Operations and System Support	8,725	81	501	-	-	850	440
12.6 Budget Service - Computer Operations	449	19	87	6	70	23	168
12.7 SEMA4 Operations Special Billing	11,778	109	676	-	-	1,147	594
12.8 MAPS Operations Special Billing	29,905	1,323	1,822	2	202	646	3,998
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	15,290	142	877	-	-	1,489	771
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	296	3	17	-	-	29	15
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	8,017	63	223	-	422	296	439
Total Actual	779,110	17,186	45,548	42	2,941	51,444	66,026
FY09 ARRA adjustment	(151)	(9)	(10)	(1)	(1)	(3)	(23)
Total Budget	883,513	25,718	53,198	4,889	3,162	58,550	78,981
Rollforward Adjustment	(104,554)	(8,541)	(7,660)	(4,847)	(222)	(7,109)	(12,978)

**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

G10-0026      G02-0028      G02-0029a      G02-0029b      G02-0029c      G02-0030      G02-0031

	Management Analysis	Office Supply Connection	Cooperative Purchasing— (CPV)	Cooperative Purchasing— (MMCAP)	Cooperative Purchasing— (Medical Supplies)	Inter- Technologies Group	Central Mail
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	20,448	7,330	21,090	12,542	-	-	7,455
3.4 Human Resources	17,323	6,210	17,868	10,625	-	-	6,316
3.5 Financial Management and Reporting	12,312	110,088	2,517	6,395	-	-	28,509
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	203	513	154	150	-	-	774
4.5 Real Estate & Construction Services	903	1,806	-	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	1,546	426	258	826	-	-	977
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	136	251	-	89	-	-	-
4.11 Enterprise Performance Improvement	148	53	153	91	-	-	54
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	861	898	10,099	4,176	-	-	339
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	316	642	142	386	-	-	219
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	688	6,152	141	357	-	-	1,593
10.4 Budget Operations and Planning	568	307	184	226	-	-	264
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	617	221	637	379	-	-	225
11.4 Accounting Services	775	6,928	158	402	-	-	1,794
11.5 Financial Reporting	753	6,735	154	391	-	-	1,744
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	1,622	14,499	331	842	-	-	3,755
12.5 SEMA4 Operations and System Support	799	286	824	490	-	-	291
12.6 Budget Service - Computer Operations	195	105	63	78	-	-	91
12.7 SEMA4 Operations Special Billing	1,079	387	1,113	662	-	-	393
12.8 MAPS Operations Special Billing	2,093	18,711	428	1,087	-	-	4,845
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	1,400	502	1,444	859	-	-	511
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	27	10	28	17	-	-	10
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	679	1,717	516	504	-	-	2,589
Total Actual	65,491	184,780	58,301	41,574	-	-	62,747
FY09 ARRA adjustment	(10)	(117)	(3)	(4)	(0)	(0)	(24)
Total Budget	77,406	250,248	46,161	40,898	3,168	111	76,376
Rollforward Adjustment	(11,925)	(65,585)	12,137	672	(3,168)	(111)	(13,653)

**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

	G02-0034	G02-0035	G02-0036	G02-0037	G02-0038	G02-0040	G39-0042
	Other Non-allocable	Support Services— (Planning)	Demography	MN Geospacial Information Office	Environmental Quality Board	Local Planning Assistance	Vets Affairs— Faith Based Inter-Agency
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	2,157	-	3,842	13,614	5,114	-	-
3.4 Human Resources	1,827	-	3,255	11,534	4,333	-	-
3.5 Financial Management and Reporting	3,961	-	2,376	6,856	2,693	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	20	-	36	143	48	-	-
4.5 Real Estate & Construction Services	-	-	903	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	822	-	444	1,257	586	-	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	(21)	-	77	9	18	-	-
4.11 Enterprise Performance Improvement	16	-	28	99	37	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	1,616	-	813	21,678	1,071	-	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	153	-	110	271	108	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	221	-	133	383	150	-	-
10.4 Budget Operations and Planning	479	-	68	719	219	-	-
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	65	-	116	411	154	-	-
11.4 Accounting Services	249	-	150	431	169	-	-
11.5 Financial Reporting	242	-	145	419	165	-	-
11.6 Financial Reporting - Single Audit	-	-	-	0	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	522	-	313	903	355	-	-
12.5 SEMA4 Operations and System Support	84	-	150	532	200	-	-
12.6 Budget Service - Computer Operations	164	-	23	247	75	-	-
12.7 SEMA4 Operations Special Billing	114	-	203	718	270	-	-
12.8 MAPS Operations Special Billing	673	-	404	1,165	458	-	-
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	148	-	263	932	350	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	3	-	5	18	7	-	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	1	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	68	-	122	479	159	-	-
Total Actual	13,583	-	13,980	62,822	16,740	-	-
FY09 ARRA adjustment	-	(0)	(3)	(9)	(3)	-	(0)
Total Budget	601	35	19,470	71,040	26,192	7	225
Rollforward Adjustment	12,982	(35)	(5,493)	(8,227)	(9,456)	(7)	(225)



**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

	G02-0043	G02-0044	G02-0045	G02-0046	G02-0047	B04	B11
	Surplus Services	RECS— Energy	SmART FMR	SmART HR	Grants Management	AGRICULTURE DEPT	BARBER/ COSMETOLOGIST EXAMINERS
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	7,625	-	-	95	589	-	-
3.4 Human Resources	6,460	-	-	80	499	-	-
3.5 Financial Management and Reporting	12,846	309	2	637	590	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	81	15	-	1	5	4,121	74
4.5 Real Estate & Construction Services	-	-	-	-	-	10,839	903
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	964	13	-	-	111	62,980	1,594
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	34	-	-	-	-	8,899	1,027
4.11 Enterprise Performance Improvement	55	-	-	1	4	3,061	74
4.12 Grants Mgt	-	-	-	-	-	120	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	1,765	-	-	-	133	64,545	735
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	909	3	-	1	16	17,312	2,765
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	718	17	-	36	33	18,501	1,528
10.4 Budget Operations and Planning	413	217	2	151	125	38,326	656
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	230	-	-	3	18	12,765	310
11.4 Accounting Services	808	19	-	40	37	20,833	1,720
11.5 Financial Reporting	786	19	-	39	36	20,255	1,673
11.6 Financial Reporting - Single Audit	-	-	-	-	-	55	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	1,692	41	-	84	78	43,603	3,601
12.5 SEMA4 Operations and System Support	298	-	-	4	23	16,522	401
12.6 Budget Service - Computer Operations	142	74	1	52	43	13,152	225
12.7 SEMA4 Operations Special Billing	402	-	-	5	31	22,305	541
12.8 MAPS Operations Special Billing	2,183	53	-	108	100	56,269	4,647
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	522	-	-	7	40	28,955	703
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	10	-	-	-	1	561	14
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	49,444	8,783
15.4 Program Audits	-	-	-	-	-	13,050	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	118	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	270	52	-	2	18	-	-
Total Actual	39,214	833	5	1,345	2,530	524,591	31,974
FY09 ARRA adjustment	(10)	-	-	-	-	(318)	(15)
Total Budget	46,111	-	-	-	-	477,303	23,092
Rollforward Adjustment	(6,907)	833	5	1,345	2,530	46,970	8,867

**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

	B13	B14	B20	B22	B34	B41	B42
	COMMERCE DEPT	ANIMAL HEALTH BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOPMENT	HOUSING FINANCE AGENCY	WORKERS COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	4,670	506	928	13,245	2,117	139	4,863
4.5 Real Estate & Construction Services	2,710	903	2,710	67,741	1,806	903	10,839
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	23,939	6,618	5,481	57,508	8,963	306	42,336
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	13,047	1,220	2,904	711	1,702	70	15,062
4.11 Enterprise Performance Improvement	2,296	394	380	12,177	1,553	97	3,418
4.12 Grants Mgt	3,339	284	230	10,611	-	-	128
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	109,856	8,640	14,268	564,502	89,516	1,506	85,440
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	14,134	1,633	1,273	56,174	6,386	114	10,440
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	14,221	2,164	1,753	52,611	9,230	143	37,788
10.4 Budget Operations and Planning	8,866	5,781	2,510	11,812	3,720	123	5,022
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	9,574	1,642	1,585	50,781	6,475	403	14,252
11.4 Accounting Services	16,014	2,437	1,974	59,244	10,394	161	42,553
11.5 Financial Reporting	15,569	2,369	1,919	57,599	10,105	157	41,371
11.6 Financial Reporting - Single Audit	752	5	-	10,470	-	-	24
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	33,516	5,100	4,131	123,997	21,753	337	89,062
12.5 SEMA4 Operations and System Support	12,392	2,125	2,052	65,728	8,381	521	18,447
12.6 Budget Service - Computer Operations	3,043	1,984	861	4,054	1,276	42	1,723
12.7 SEMA4 Operations Special Billing	16,728	2,869	2,770	88,731	11,315	704	24,903
12.8 MAPS Operations Special Billing	43,252	6,582	5,331	160,013	28,072	435	114,930
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	21,716	3,725	3,596	115,189	14,688	914	32,329
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	421	72	70	2,232	285	18	626
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	31,142	8,592	15,519	158,618	1,179	3,158	55,707
15.4 Program Audits	-	-	-	62,736	-	-	240,408
15.5 Single Audits	15,913	-	-	90,227	-	-	-
16.2 STATE AUDITOR	1,606	12	-	22,357	-	-	51
17.1 ARRA	45	-	-	5,408	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	418,760	65,657	72,244	1,924,472	238,916	10,251	891,721
FY09 ARRA adjustment	(288)	(51)	(29)	(738)	(141)	(2)	(631)
Total Budget	422,472	85,949	53,612	1,764,508	252,773	7,518	666,980
Rollforward Adjustment	(4,000)	(20,342)	18,603	159,226	(13,998)	2,731	224,109

**State of Minnesota**  
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Exhibit A—State—General Support Allocations—All State Agencies

B43                      B7A                      B7E                      B7G                      B7P                      B7S                      B82

	IRON RANGE RESOURCES & REHAB	ELECTRICITY BOARD	ARCHITECTURE, ENGINEERING BOARD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMMISSION
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	1,103	-	58	9	41	11	506
4.5 Real Estate & Construction Services	1,806	-	-	903	903	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	12,205	-	1,279	244	759	311	2,443
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	605	6	566	-	-
4.11 Enterprise Performance Improvement	517	-	52	15	30	11	342
4.12 Grants Mgt	1,554	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	9,898	-	-	-
4.14 SmART HR	-	-	-	5,135	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	9,420	-	907	25	2,014	88	15,849
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	4,723	-	1,066	108	976	180	894
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	4,760	-	726	116	550	140	1,016
10.4 Budget Operations and Planning	2,210	-	156	200	163	167	1,163
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	2,157	-	217	62	124	47	1,425
11.4 Accounting Services	5,360	-	818	130	619	158	1,144
11.5 Financial Reporting	5,211	-	795	127	602	153	1,112
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	11,218	-	1,712	273	1,296	330	2,395
12.5 SEMA4 Operations and System Support	2,792	-	281	80	160	60	1,845
12.6 Budget Service - Computer Operations	758	-	53	69	56	57	399
12.7 SEMA4 Operations Special Billing	3,770	-	379	108	217	81	2,490
12.8 MAPS Operations Special Billing	14,477	-	2,209	352	1,672	426	3,091
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	4,894	-	492	141	281	106	3,233
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	95	-	10	3	5	2	63
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	53,172	-	23,659	-	3,158	-	20,800
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	142,203	-	35,473	18,004	14,193	2,329	60,208
FY09 ARRA adjustment	(92)	(0)	(12)	(0)	(10)	(2)	(25)
Total Budget	138,481	2,520	29,479	483	10,480	1,457	52,587
Rollforward Adjustment	3,630	(2,520)	5,982	17,520	3,704	870	7,596

**State of Minnesota**  
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Exhibit A—State—General Support Allocations—All State Agencies

	B9D	B9U	B9V	E25	E26	E37	E40
	AMATEUR SPORTS COMMISSION	MINNESOTA TECHNOLOGY, INC	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/ UNIVERSITIES— MNSCU	EDUCATION DEPARTMENT	HISTORICAL SOCIETY
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	26	-	-	640	131,323	6,609	-
4.5 Real Estate & Construction Services	-	-	-	903	-	4,516	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	4	-	9	7,901	-	40,271	53
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	-	-	2,415	4,864	-
4.11 Enterprise Performance Improvement	25	-	-	535	116,569	3,031	-
4.12 Grants Mgt	-	-	-	-	-	5,745	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	8,467	1,418,454	175,086	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	26	-	3	2,163	135,249	8,729	592
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	33	-	5	2,793	170,993	13,132	310
10.4 Budget Operations and Planning	127	-	19	5,415	62,028	38,510	283
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	106	-	-	2,231	486,125	12,641	-
11.4 Accounting Services	37	-	5	3,145	192,554	14,787	349
11.5 Financial Reporting	36	-	5	3,058	187,206	14,377	340
11.6 Financial Reporting - Single Audit	-	-	-	-	3,662	3,402	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	78	-	11	6,583	403,010	30,949	731
12.5 SEMA4 Operations and System Support	138	-	-	2,887	629,217	16,362	-
12.6 Budget Service - Computer Operations	44	-	6	1,858	21,286	13,215	97
12.7 SEMA4 Operations Special Billing	186	-	-	3,898	849,423	22,088	-
12.8 MAPS Operations Special Billing	101	-	15	8,495	520,068	39,939	943
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	241	-	-	5,060	1,102,703	28,674	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	5	-	-	98	21,368	556	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	15,431	-	-	33,351	209,770	102,913	206
15.4 Program Audits	-	-	-	-	201,336	94,575	-
15.5 Single Audits	-	-	-	-	-	49,105	-
16.2 STATE AUDITOR	-	-	-	1	7,819	7,284	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	16,645	-	79	99,484	6,872,579	751,340	3,905
FY09 ARRA adjustment	(1)	(0)	(0)	(69)	(2,924)	(289)	(5)
Total Budget	14,220	1,376	6,689	108,199	6,774,153	723,633	3,766
Rollforward Adjustment	2,424	(1,376)	(6,610)	(8,785)	95,502	27,419	134

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Exhibit A—State—General Support Allocations—All State Agencies

	E44	E50	E60	E77	E81	E95	E97
	FARIBAULT ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	1,271	87	1,925	1,880	1,488	-	-
4.5 Real Estate & Construction Services	2,710	-	1,806	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	10,948	4,868	14,115	31,645	151	-	9
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	506	2,512	-	-	-	-
4.11 Enterprise Performance Improvement	1,360	67	498	1,672	-	-	-
4.12 Grants Mgt	-	691	109	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	23,109	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	10,341	3,436	12,855	9,152	-	-	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	1,999	950	4,653	9,351	97	0	2
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	3,902	1,709	5,561	9,246	172	1	4
10.4 Budget Operations and Planning	7,392	986	4,394	6,944	793	14	31
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	5,670	279	2,076	6,971	-	-	-
11.4 Accounting Services	4,394	1,924	6,263	10,412	193	1	4
11.5 Financial Reporting	4,272	1,871	6,089	10,123	188	1	4
11.6 Financial Reporting - Single Audit	-	3	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	9,197	4,028	13,107	21,791	405	2	9
12.5 SEMA4 Operations and System Support	7,339	361	2,687	9,023	-	-	-
12.6 Budget Service - Computer Operations	2,537	338	1,508	2,383	272	5	11
12.7 SEMA4 Operations Special Billing	9,907	487	3,627	12,181	-	-	-
12.8 MAPS Operations Special Billing	11,868	5,197	16,915	28,121	523	2	12
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	12,861	633	4,709	15,813	-	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	249	12	91	306	-	-	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	44,801	6,838	-	22,047	177	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	7	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	153,019	58,386	105,500	209,060	4,458	26	85
FY09 ARRA adjustment	(66)	(17)	(85)	(128)	(3)		(0)
Total Budget	134,471	29,382	136,802	168,981	5,225		42
Rollforward Adjustment	18,482	28,988	(31,387)	39,951	(769)	26	43

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
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Exhibit A—State—General Support Allocations—All State Agencies

		E9W	G03	G05	G06	G09	G10	G10b
		HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	EMPLOYEE INSURANCE & LABOR RELATIONS	BIS UPGRADE BILLIED TO DHS & MNDOT
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	23	941	164	3,060	240	57,003	32
4.5	Real Estate & Construction Services	-	1,806	-	903	-	7,226	-
4.7	Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8	Materials Management	-	-	2,638	10,486	1,039	3,504	76
4.9	Gift & Acceptance	-	-	-	-	-	-	-
4.10	Central Mail	-	543	-	5,303	171	3,360	-
4.11	Enterprise Performance Improvement	21	1,059	93	2,459	230	357	-
4.12	Grants Mgt	-	-	-	-	-	-	-
4.13	SmART FMR	-	-	-	-	-	-	-
4.14	SmART HR	-	-	-	-	-	-	-
4.15	Smart FMR/HR	-	-	-	-	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	-	34,521	2,611	35,281	1,288	42,819	1,706
6.6	Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2	TREASURY DIVISION	-	-	-	-	-	-	-
9.3	Treasury	3	85	4,875	2,558	705	2,768	8
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	16	360	2,840	3,416	496	10,431	13
10.4	Budget Operations and Planning	50	774	1,156	4,312	597	3,552	28
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	86	4,418	389	10,255	960	1,487	-
11.4	Accounting Services	18	406	3,198	3,847	558	11,746	15
11.5	Financial Reporting	18	394	3,110	3,740	543	11,420	14
11.6	Financial Reporting - Single Audit	-	-	-	4	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	MAPS Operations and System Support	38	849	6,694	8,051	1,169	24,584	30
12.5	SEMA4 Operations and System Support	111	5,718	503	13,274	1,243	1,925	-
12.6	Budget Service - Computer Operations	17	265	397	1,480	205	1,219	10
12.7	SEMA4 Operations Special Billing	150	7,719	679	17,919	1,678	2,599	-
12.8	MAPS Operations Special Billing	49	1,095	8,639	10,389	1,508	31,725	39
13.2	Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3	Personnel Administration	195	10,021	882	23,263	2,179	3,373	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	State Agencies	4	194	17	451	42	65	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	23,094	7,197	33,086	4,544	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	9	-	-	-
17.1	ARRA	-	-	-	-	-	-	-
20	Administration	-	-	-	-	-	-	-
	Total Actual	798	94,264	46,081	193,546	19,397	221,163	1,971
	FY09 ARRA adjustment	(0)	(6)	(27)	(70)	(9)	(442)	(22)
	Total Budget	858	97,631	36,431	217,241	25,637	287,039	-
	Rollforward Adjustment	(61)	(3,372)	9,622	(23,765)	(6,249)	(66,318)	1,949

**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

	G10c	G16	G17	G19	G27	G38	G39
	AMERICAN RECOVERY & REINVESTMENT ACT—ARRA	ADMIN CAP PROJECT & RELOCATION	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	OFFICE OF TECHNOLOGY	INVESTMENT BOARD	GOVERNORS OFFICE
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	-	-	377	49	-	339	334
4.5 Real Estate & Construction Services	-	-	1,806	1,806	-	-	1,806
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	-	-	6,729	1,910	-	382	2,754
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	1,347	4	-	212	397
4.11 Enterprise Performance Improvement	-	-	322	37	-	154	267
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	48,995	-	-	-
4.14 SmART HR	-	-	-	12,838	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	20,280	946	-	9,876	4,711
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	-	-	1,143	411	-	288	665
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	0	29	1,314	573	-	318	869
10.4 Budget Operations and Planning	7	5	1,644	639	-	396	538
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	1,341	155	-	643	1,115
11.4 Accounting Services	0	33	1,480	645	-	358	979
11.5 Financial Reporting	0	32	1,439	627	-	348	951
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	1	69	3,097	1,350	-	750	2,048
12.5 SEMA4 Operations and System Support	-	-	1,736	201	-	832	1,444
12.6 Budget Service - Computer Operations	2	2	564	219	-	136	185
12.7 SEMA4 Operations Special Billing	-	-	2,343	271	-	1,124	1,949
12.8 MAPS Operations Special Billing	1	89	3,997	1,743	-	968	2,643
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	3,042	351	-	1,459	2,530
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	-	59	7	-	28	49
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	3,714	-	238,714	30,418
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	12	259	54,059	77,492	-	257,327	56,651
FY09 ARRA adjustment	(8)	(1)	(0)	-	-	(5)	(23)
Total Budget		670	61,104	15,436	11,273	213,449	59,445
Rollforward Adjustment	6	(412)	(7,045)	62,055	(11,273)	43,872	(2,817)

**State of Minnesota  
Statewide Cost Allocation Plan  
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Exhibit A—State—General Support Allocations—All State Agencies

G45                      G46                      G53                      G59                      G61                      G62                      G63

	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	SECRETARY OF STATE	GOVT INNOV & COOPERATION BOARD	STATE AUDITOR	MINNESOTA STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	2	7,418	997	-	12	1,076	868
4.5 Real Estate & Construction Services	-	12,645	8,129	-	-	903	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	18	16,909	8,159	-	98	2,261	4,539
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	9,094	10,840	-	-	15,859	26,740
4.11 Enterprise Performance Improvement	-	2,244	617	-	-	631	661
4.12 Grants Mgt	-	-	0	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	123,234	131,099	-	1,720	45,331	40,112
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	6	5,456	4,613	-	20	1,403	1,828
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	11	13,141	3,605	-	28	1,378	1,676
10.4 Budget Operations and Planning	108	4,960	5,012	-	156	502	684
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	9,357	2,572	-	-	2,634	2,757
11.4 Accounting Services	12	14,798	4,059	-	31	1,551	1,887
11.5 Financial Reporting	12	14,387	3,947	-	30	1,508	1,835
11.6 Financial Reporting - Single Audit	-	-	13	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	25	30,972	8,496	-	65	3,247	3,950
12.5 SEMA4 Operations and System Support	-	12,111	3,329	-	-	3,409	3,569
12.6 Budget Service - Computer Operations	37	1,702	1,720	-	53	172	235
12.7 SEMA4 Operations Special Billing	-	16,349	4,493	-	-	4,602	4,818
12.8 MAPS Operations Special Billing	33	39,968	10,964	-	84	4,190	5,098
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	-	21,225	5,833	-	-	5,974	6,255
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	411	113	-	-	116	121
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	30,654	-	26,778	142,303	113,919
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	28	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	264	356,381	249,292	-	29,075	239,051	221,553
FY09 ARRA adjustment	-	(222)	(58)	-	(1)	(23)	(29)
Total Budget	912	319,781	164,920	8,340	19,439	139,120	157,661
Rollforward Adjustment	(648)	36,378	84,314	(8,340)	9,635	99,908	63,864



**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

	G67	G69	G8H	G8S	G90	G92	G93
	REVENUE DEPT	TEACHERS RETIREMENT ASSOCIATION	MINNESOTA MANAGEMENT & BUDGET— HIGHER EDUCATION	MINNESOTA MANAGEMENT & BUDGET—INTER- GOVERNMENTAL AIDS	REVENUE INTER- GOVERNMENTAL PAYMENTS	OMBUDSPERSON FOR FAMILIES	MILLITARY ORDER OF PURPLE HEART
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	11,818	753	-	42	535	34	-
4.5 Real Estate & Construction Services	3,613	-	-	-	-	-	903
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	35,527	2,563	9	18	-	826	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	70,757	8,958	-	-	-	18	-
4.11 Enterprise Performance Improvement	10,609	587	-	-	-	36	-
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	702,402	52,885	-	-	-	312	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	6,490	2,498	1	324	9,097	138	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	10,396	1,545	2	404	5,597	202	-
10.4 Budget Operations and Planning	11,343	156	28	83	3,132	177	-
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	44,243	2,448	-	-	-	151	-
11.4 Accounting Services	11,707	1,739	3	455	6,302	228	-
11.5 Financial Reporting	11,382	1,691	2	443	6,127	221	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	24,503	3,641	5	953	13,191	477	-
12.5 SEMA4 Operations and System Support	57,266	3,168	-	-	-	195	-
12.6 Budget Service - Computer Operations	3,893	53	10	28	1,075	61	-
12.7 SEMA4 Operations Special Billing	77,308	4,277	-	-	-	263	-
12.8 MAPS Operations Special Billing	31,620	4,698	7	1,230	17,022	615	-
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	100,360	5,552	-	-	-	342	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	1,945	108	-	-	-	7	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	327,472	148,434	-	-	-	3,158	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	2,625	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	1,557,278	245,754	67	3,980	62,079	7,462	903
FY09 ARRA adjustment	(198)	(15)	-	(5)	(98)	(4)	-
Total Budget	1,245,783	211,997	40	3,470	75,079	5,641	864
Rollforward Adjustment	311,297	33,742	27	506	(13,098)	1,817	39

**State of Minnesota**  
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Exhibit A—State—General Support Allocations—All State Agencies

	G96	G98	G99	G9J	G9K	G9L	G9M
	UNIFORM LAWS COMMISSION	VFW	DISABLED AMERICAN VETS	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	5	-	-	60	835	43	31
4.5 Real Estate & Construction Services	-	903	903	903	903	903	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	9	-	-	1,035	3,287	2,381	2,341
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	-	680	4,682	18	167
4.11 Enterprise Performance Improvement	-	-	-	62	587	37	29
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	52,427	-	-	-
4.14 SmART HR	-	-	-	21,380	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	2,743	7,957	328	234
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	7	-	-	670	973	437	318
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	12	-	-	644	1,529	613	442
10.4 Budget Operations and Planning	50	-	-	1,024	677	474	394
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	258	2,448	155	123
11.4 Accounting Services	14	-	-	725	1,721	690	498
11.5 Financial Reporting	13	-	-	705	1,674	671	484
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	29	-	-	1,518	3,603	1,444	1,042
12.5 SEMA4 Operations and System Support	-	-	-	334	3,168	201	159
12.6 Budget Service - Computer Operations	17	-	-	351	232	163	135
12.7 SEMA4 Operations Special Billing	-	-	-	451	4,277	271	215
12.8 MAPS Operations Special Billing	37	-	-	1,959	4,649	1,864	1,345
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	585	5,552	351	279
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	-	-	11	108	7	5
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	11,495	-	28,193	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	193	903	903	100,022	48,861	39,243	8,242
FY09 ARRA adjustment	-	-	-	(13)	(24)	(5)	(6)
Total Budget	190	-	-	16,468	58,542	23,015	6,473
Rollforward Adjustment	3	903	903	83,541	(9,704)	16,223	1,763

**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

	G9N	G9Q	G9R	G9T	G9X	G9Y	GPR
	ASIAN-PACIFIC COUNCIL	MINNESOTA MANAGEMENT & BUDGET—DEBT SERVICE	MINNESOTA MANAGEMENT & BUDGET—NON-OPERATING	TREASURY—NON-OPERATING	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL	PAYROLL CLEARING
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	28	-	3,350	2	34	66	-
4.5 Real Estate & Construction Services	903	-	-	-	903	903	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	462	-	187	9	417	2,394	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	27	-	-	-	15	115	-
4.11 Enterprise Performance Improvement	30	-	-	-	29	55	-
4.12 Grants Mgt	-	-	21	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	47,462	-
4.14 SmART HR	-	-	-	-	-	18,896	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	112	-	3	-	223	705	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	150	288	440	828	101	345	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	196	382	1,797	746	130	555	2
10.4 Budget Operations and Planning	436	6,484	5,868	1,774	406	851	24
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	126	-	-	-	121	228	-
11.4 Accounting Services	221	430	2,023	840	147	625	2
11.5 Financial Reporting	215	418	1,967	817	143	608	2
11.6 Financial Reporting - Single Audit	-	-	28	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	463	900	4,234	1,758	307	1,308	4
12.5 SEMA4 Operations and System Support	163	-	-	-	156	295	-
12.6 Budget Service - Computer Operations	150	2,225	2,014	609	139	292	8
12.7 SEMA4 Operations Special Billing	219	-	-	-	211	398	-
12.8 MAPS Operations Special Billing	597	1,161	5,464	2,269	396	1,688	5
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	285	-	-	-	274	517	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	6	-	-	-	5	10	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	3,158	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	60	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	7,946	12,288	27,457	9,651	4,157	78,317	47
FY09 ARRA adjustment	(3)	(9)	(27)	(19)	(2)	(9)	-
Total Budget	12,477	13,036	21,350	15,706	5,407	10,384	-
Rollforward Adjustment	(4,533)	(757)	6,080	(6,074)	(1,251)	67,924	47

**State of Minnesota**  
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Exhibit A—State—General Support Allocations—All State Agencies

	H12	H55	H55(b)	H75	H76	H7B	H7C
	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES— INSTITUTIONS	VETERANS AFFAIRS DEPT	VETERANS HOME BOARD	MEDICAL PRACTICE BOARD	NURSING BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	13,784	35,222	33,182	7,415	-	266	289
4.5 Real Estate & Construction Services	9,032	68,645	903	3,613	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	104,902	84,205	27,026	80,159	-	2,327	1,639
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	28,705	44,240	-	592	-	2,053	3,139
4.11 Enterprise Performance Improvement	9,814	37,437	13,440	8,061	-	171	238
4.12 Grants Mgt	8,221	9,141	-	53	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	459,016	1,683,664	93,223	42,858	-	21,469	12,379
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	28,806	61,726	41,650	19,563	-	2,502	2,962
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	37,077	75,684	38,929	23,107	187	1,722	1,694
10.4 Budget Operations and Planning	47,235	60,233	15,402	14,312	851	526	384
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	40,928	156,122	56,048	33,616	-	713	991
11.4 Accounting Services	41,753	85,227	43,838	26,020	211	1,939	1,907
11.5 Financial Reporting	40,593	82,860	42,620	25,298	205	1,885	1,854
11.6 Financial Reporting - Single Audit	1,063	28,325	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	87,387	178,378	91,751	54,460	441	4,057	3,992
12.5 SEMA4 Operations and System Support	52,976	202,077	72,546	43,511	-	922	1,283
12.6 Budget Service - Computer Operations	16,209	20,670	5,286	4,912	292	181	132
12.7 SEMA4 Operations Special Billing	71,515	272,797	97,934	58,739	-	1,245	1,732
12.8 MAPS Operations Special Billing	112,770	230,190	118,401	70,278	570	5,236	5,152
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	92,840	354,140	127,136	76,254	-	1,616	2,249
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	1,799	6,862	2,464	1,478	-	31	44
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	40,351	247,831	-	64,559	77,842	-	3,158
15.4 Program Audits	12,028	155,974	-	-	-	-	-
15.5 Single Audits	69,447	214,739	-	-	-	-	-
16.2 STATE AUDITOR	2,271	60,484	-	-	-	-	-
17.1 ARRA	-	17,568	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	1,430,522	4,474,443	921,778	658,857	80,600	48,861	45,219
FY09 ARRA adjustment	(654)	(936)	(1,026)	(52)	(327)	(30)	(29)
Total Budget	1,239,070	3,155,802	2,093,827	84,110	560,944	39,413	44,913
Rollforward Adjustment	190,798	1,317,705	(1,173,074)	574,694	(480,671)	9,417	277

**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

	H7D	H7F	H7H	H7J	H7K	H7L	H7M
	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMINISTRATION BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	121	91	38	9	83	80	12
4.5 Real Estate & Construction Services	-	-	-	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	835	1,386	742	466	1,590	1,781	648
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	1,383	815	385	85	95	887	162
4.11 Enterprise Performance Improvement	82	72	37	7	67	81	11
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	801	1,004	336	164	5,653	2,645	268
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	6,265	3,268	530	294	502	1,999	472
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,849	1,665	395	218	499	1,175	357
10.4 Budget Operations and Planning	505	417	401	222	601	583	295
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	341	299	154	29	279	338	47
11.4 Accounting Services	3,208	1,874	444	246	562	1,323	402
11.5 Financial Reporting	3,119	1,822	432	239	546	1,286	391
11.6 Financial Reporting - Single Audit	0	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	6,715	3,923	930	514	1,176	2,769	842
12.5 SEMA4 Operations and System Support	441	387	199	38	361	438	61
12.6 Budget Service - Computer Operations	173	143	138	76	206	200	101
12.7 SEMA4 Operations Special Billing	596	523	269	51	487	591	82
12.8 MAPS Operations Special Billing	8,665	5,063	1,200	663	1,518	3,573	1,087
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	773	678	349	66	633	768	106
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	15	13	7	1	12	15	2
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	3,158	-	3,158	-	7,870	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	0	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	40,045	23,444	10,144	3,388	22,740	20,533	5,347
FY09 ARRA adjustment	(40)	(27)	(7)	(4)	(8)	(18)	(6)
Total Budget	35,796	31,742	12,223	3,731	10,582	19,440	8,964
Rollforward Adjustment	4,209	(8,326)	(2,087)	(347)	12,151	1,075	(3,622)

**State of Minnesota**  
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Exhibit A—State—General Support Allocations—All State Agencies

	H7Q	H7R	H7S	H7U	H7V	H7W	H7X
	PODIATRIC MEDICINE BOARD	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BOARD	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	5	15	244	7	65	29	40
4.5 Real Estate & Construction Services	-	-	-	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	489	546	2,323	533	1,261	799	871
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	27	129	756	91	325	491	195
4.11 Enterprise Performance Improvement	4	13	164	6	66	22	30
4.12 Grants Mgt	-	-	158	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	126	153	5,034	137	1,442	899	3,208
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	247	373	1,001	231	808	609	759
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	199	266	1,223	191	593	415	553
10.4 Budget Operations and Planning	222	318	1,719	205	342	292	514
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	15	54	686	23	276	93	124
11.4 Accounting Services	224	299	1,378	215	668	468	623
11.5 Financial Reporting	217	291	1,339	209	649	455	606
11.6 Financial Reporting - Single Audit	-	-	1	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	468	626	2,883	450	1,397	979	1,304
12.5 SEMA4 Operations and System Support	19	70	888	30	357	120	160
12.6 Budget Service - Computer Operations	76	109	590	70	117	100	176
12.7 SEMA4 Operations Special Billing	26	95	1,199	41	482	162	217
12.8 MAPS Operations Special Billing	604	808	3,721	581	1,803	1,263	1,683
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	34	123	1,556	53	625	211	281
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	1	2	30	1	12	4	5
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	15,224	-	-	-	6,007
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	2	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	3,002	4,290	42,120	3,075	11,288	7,412	17,357
FY09 ARRA adjustment	(3)	(5)	(19)	(3)	(9)	(6)	(9)
Total Budget	6,645	8,391	25,992	6,874	10,462	5,719	19,369
Rollforward Adjustment	(3,647)	(4,105)	16,108	(3,801)	817	1,687	(2,020)

**State of Minnesota**  
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Exhibit A—State—General Support Allocations—All State Agencies

	H9G	J33	J52	J58	J65	J68	J70
	OMBUDSMAN FOR MH/MR	TRIAL COURTS	PUBLIC DEFENSE BOARD	COURT OF APPEALS	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	133	21,370	4,597	895	3,550	69	39
4.5 Real Estate & Construction Services	1,806	-	-	903	6,323	903	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	1,879	72,395	5,738	2,056	18,099	293	497
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	100	903	-	1,516	3,212	172	-
4.11 Enterprise Performance Improvement	129	15,780	4,391	713	2,184	45	15
4.12 Grants Mgt	-	34	-	-	0	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	3,351	210,496	34,483	3,689	139,517	284	151
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	247	54,025	3,396	414	5,751	115	131
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	324	52,916	3,497	544	6,721	105	168
10.4 Budget Operations and Planning	153	31,759	3,590	321	4,161	127	172
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	537	65,807	18,311	2,974	9,109	186	62
11.4 Accounting Services	365	59,589	3,938	613	7,568	119	189
11.5 Financial Reporting	355	57,934	3,829	596	7,358	115	184
11.6 Financial Reporting - Single Audit	-	1	-	-	4	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	764	124,717	8,242	1,282	15,840	248	397
12.5 SEMA4 Operations and System Support	696	85,178	23,701	3,850	11,790	241	81
12.6 Budget Service - Computer Operations	53	10,899	1,232	110	1,428	44	59
12.7 SEMA4 Operations Special Billing	939	114,987	31,995	5,197	15,916	326	109
12.8 MAPS Operations Special Billing	985	160,943	10,637	1,654	20,440	320	512
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	1,219	149,274	41,535	6,747	20,662	423	141
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	24	2,893	805	131	400	8	3
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	472	2,859	-	26,999	-	177
15.4 Program Audits	-	-	13,601	-	4,560	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	3	-	-	9	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	14,058	1,292,376	220,377	34,205	331,600	4,145	3,087
FY09 ARRA adjustment	(4)	(904)	(71)	(6)	(134)	(2)	(2)
Total Budget	9,218	1,334,211	229,965	26,751	413,574	4,081	2,709
Rollforward Adjustment	4,836	(42,739)	(9,659)	7,447	(82,109)	62	375

State of Minnesota  
Statewide Cost Allocation Plan

Fiscal Year 2009 Actual

Exhibit A—State—General Support Allocations—All State Agencies

	L10	L49	P01	P07	P78	P7T	P9E
	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD— (POST)	SENTENCING GUIDELINES COMMISSION
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	5,478	0	3,923	22,073	37,610	97	53
4.5 Real Estate & Construction Services	903	903	1,806	42,451	19,871	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	9	4	9,829	168,793	214,202	600	600
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	27	-	57	110,557	3,732	339	41
4.11 Enterprise Performance Improvement	631	-	2,125	15,475	31,233	89	52
4.12 Grants Mgt	-	-	-	7,221	801	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	26,001	-	37,966	806,366	299,963	1,720	522
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	1,145	0	13,107	402,932	47,796	566	122
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,160	3	15,255	216,059	63,499	465	158
10.4 Budget Operations and Planning	2,385	40	5,269	61,108	49,426	701	245
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	2,634	-	8,861	64,537	130,251	371	217
11.4 Accounting Services	1,306	3	17,179	243,302	71,506	523	178
11.5 Financial Reporting	1,270	3	16,702	236,545	69,520	509	173
11.6 Financial Reporting - Single Audit	-	-	343	421	8	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	2,734	7	35,955	509,225	149,660	1,096	372
12.5 SEMA4 Operations and System Support	3,409	-	11,469	83,534	168,591	481	281
12.6 Budget Service - Computer Operations	818	14	1,808	20,970	16,961	240	84
12.7 SEMA4 Operations Special Billing	4,602	-	15,483	112,768	227,593	649	379
12.8 MAPS Operations Special Billing	3,528	9	46,398	657,134	193,130	1,414	480
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	5,974	-	20,100	146,393	295,456	842	492
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	116	-	389	2,837	5,725	16	10
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	42,518	94,961	-	3,158
15.4 Program Audits	645,753	-	-	12,028	202,043	-	-
15.5 Single Audits	-	-	9,761	23,432	-	-	-
16.2 STATE AUDITOR	-	-	733	898	17	-	-
17.1 ARRA	-	-	2	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Actual	709,884	988	274,522	4,009,576	2,393,557	10,718	7,615
FY09 ARRA adjustment	(18)	-	(202)	(2,988)	(1,101)	(9)	(3)
Total Budget	196,887	913	286,560	3,684,039	2,211,541	26,990	5,070
Rollforward Adjustment	512,979	75	(12,239)	322,548	180,915	(16,280)	2,542



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**

Exhibit A—State—General Support Allocations—All State Agencies

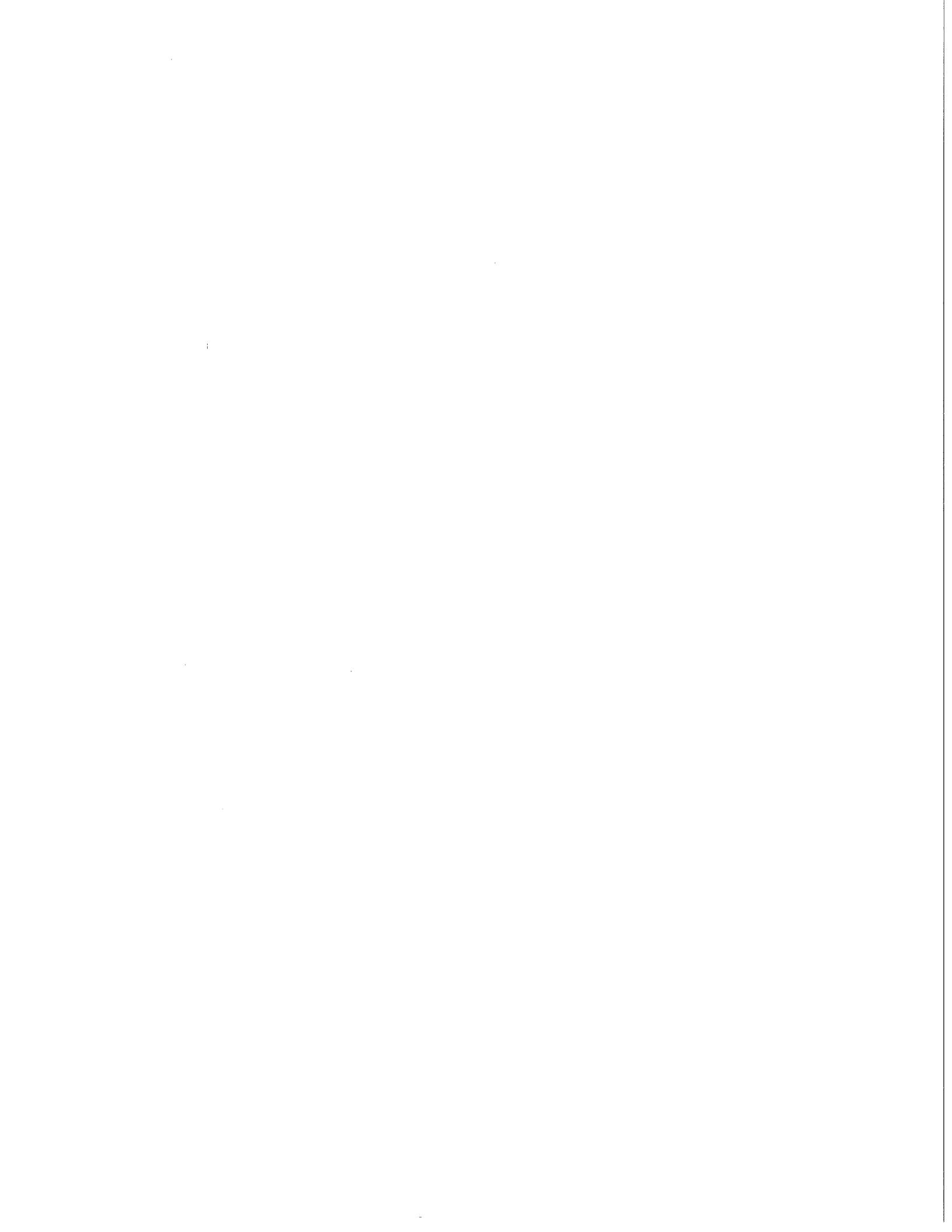
	P9Z	R18	R28	R29	R32	R9P	T79
	AUTOMOBILE THEFT PREVENTION BOARD	ENVIRONMENTAL ASSISTANCE	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	-	-	-	26,863	11,063	662	49,880
4.5 Real Estate & Construction Services	-	-	-	37,935	10,839	5,419	39,742
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	-	-	-	149,890	55,305	10,704	1,158,199
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	-	22,131	8,665	233	6,377
4.11 Enterprise Performance Improvement	-	-	-	20,416	7,051	527	35,765
4.12 Grants Mgt	-	-	-	3,220	598	6	15
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	357,062	154,298	12,891	1,069,544
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-	-	-	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	-	-	3	128,340	11,450	1,383	150,463
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1	1	6	148,172	18,179	2,693	317,176
10.4 Budget Operations and Planning	28	-	108	111,820	31,023	5,076	62,564
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	85,141	29,403	2,200	149,151
11.4 Accounting Services	1	1	7	166,855	20,471	3,032	357,169
11.5 Financial Reporting	1	1	7	162,221	19,903	2,948	347,250
11.6 Financial Reporting - Single Audit	-	-	-	197	115	23	3,968
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	2	2	15	349,223	42,846	6,346	747,545
12.5 SEMA4 Operations and System Support	-	-	-	110,202	38,057	2,847	193,054
12.6 Budget Service - Computer Operations	10	-	37	38,373	10,646	1,742	21,470
12.7 SEMA4 Operations Special Billing	-	-	-	148,769	51,376	3,844	260,617
12.8 MAPS Operations Special Billing	3	3	20	450,658	55,291	8,189	964,678
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	193,129	66,696	4,990	338,327
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	-	-	3,742	1,292	97	6,556
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	162,007	38,710	41,913	80,599
15.4 Program Audits	-	-	-	23,585	-	2,594	-
15.5 Single Audits	-	-	-	28,626	-	-	14,272
16.2 STATE AUDITOR	-	-	-	421	246	48	8,473
17.1 ARRA	-	-	-	-	0	-	1,049
20 Administration	-	-	-	-	-	-	-
Total Actual	46	8	204	2,928,998	683,521	120,406	6,383,903
FY09 ARRA adjustment	-	-	-	(2,334)	(330)	(42)	(4,914)
Total Budget	-	23,891	61	2,919,219	692,040	104,655	5,877,560
Rollforward Adjustment	46	(23,883)	143	7,445	(8,848)	15,710	501,428

State of Minnesota  
 Statewide Cost Allocation Plan  
 Fiscal Year 2009 Actual

T9B 0

Exhibit A—State—General Support Allocations—All State Agencies

	METROPOLITAN COUNCIL/ TRANSPORT	OTHER	TOTAL
3.2 ADMIN MANAGEMENT SERVICES	-	-	-
3.3 Commissioner's Office	-	-	470,390
3.4 Human Resources	-	-	398,520
3.5 Financial Management and Reporting	-	-	780,375
4.2 Government & Citizen Services	-	-	-
4.4 Resource Recovery	-	-	557,171
4.5 Real Estate & Construction Services	-	9,032	467,868
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-
4.8 Materials Management	76	-	2,694,824
4.9 Gift & Acceptance	-	-	-
4.10 Central Mail	-	-	458,963
4.11 Enterprise Performance Improvement	-	-	379,235
4.12 Grants Mgt	-	-	52,375
4.13 SmART FMR	-	-	158,782
4.14 SmART HR	-	-	81,358
4.15 Smart FMR/HR	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-
6.3 IT Spend	-	-	9,443,377
6.6 Electronic Licensing \$7,330,264/10 years/ Beg 2011	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	-
9.2 TREASURY DIVISION	-	-	-
9.3 Treasury	33	-	1,354,031
10.2 MMB - BUDGET DIVISION	-	-	-
10.3 Analysis & Control (EBO's)	65	-	1,498,589
10.4 Budget Operations and Planning	226	-	793,765
11.2 MMB-ACCOUNTING DIVISION	-	-	-
11.3 Central Payroll	-	-	1,581,518
11.4 Accounting Services	74	-	1,687,546
11.5 Financial Reporting	72	-	1,640,679
11.6 Financial Reporting - Single Audit	-	-	52,900
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-
12.4 MAPS Operations and System Support	154	-	3,531,988
12.5 SEMA4 Operations and System Support	-	-	2,047,041
12.6 Budget Service - Computer Operations	78	-	272,396
12.7 SEMA4 Operations Special Billing	-	-	2,763,441
12.8 MAPS Operations Special Billing	199	-	4,557,892
13.2 Human Resource Management & Employee Insurance	-	-	-
13.3 Personnel Administration	-	-	3,587,441
14.2 MEDIATION SERVICES	-	-	-
14.3 State Agencies	-	-	69,517
15.2 LEGISLATIVE AUDITOR	-	-	-
15.3 Financial Audits	6,809	65,728	3,080,865
15.4 Program Audits	-	-	1,684,272
15.5 Single Audits	-	-	518,146
16.2 STATE AUDITOR	-	-	112,960
17.1 ARRA	-	-	24,072
20 Administration	-	-	32,161
Total Actual	7,784	74,760	46,834,460
FY09 ARRA adjustment	(1)	(1)	(24,056)
Total Budget	15,740	486,303	44,410,618
Rollforward Adjustment	(7,956)	(411,544)	2,399,786



**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

		Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Number of FTE's - FY (Actual) 3.3	Number of FTE's - FY (Actual) 3.4	MAPS Accounting Transactions 3.5	Net Administrative Expenditures by Agency 4.2	1xx-2xx 4.4	Leases 4.5	square feet of agencies using system 4.7	Purchase Order Transactions 4.8
	2009 Actual Allocable costs and applicable credits	Equipment Use Charge	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management
	<b>1.2 Equipment Use Charge</b>	153,744	(153,744)								
3	G02-3.0 DEPARTMENT OF ADMINISTRATION	-	-								
3.2	G02-3.2 ADMIN MANAGEMENT SERVICES	-	-								
3.3	G02-3.3 Commissioner's Office	531,039	-	(531,039)							
3.4	G02-3.4 Human Resources	480,142	-		(480,142)						
3.5	G02-3.5 Financial Management and Reporting	803,314	-			(803,314)					
3.6	G02-3.6 Fiscal Agent - Non allocable	-	-								
4.2	G02-4.2 Government & Citizen Services	-	-	46,522	39,414	20,536	(106,472)				
4.4	G02-4.4 Resource Recovery	515,678	16,495					(544,063)			
4.5	G02-4.5 Real Estate & Construction Services	456,000	-				10,514		(466,514)		
4.7	G02-4.7 Real Property Enterprise System \$2,485,982/10 years/Beg 2011	-	-								
4.8	G02-4.8 Materials Management	2,535,718	29,632				58,465				(2,623,815)
4.9	G02-4.9 Gift & Acceptance	-	-								
4.10	G02-4.10 Central Mail	442,260	-				10,197				
4.11	G02-4.11 Enterprise Performance Improvement	360,910	-				8,321				
4.12	G02-4.12 Grants Mgt	49,393	-				1,139				
4.13	G02-4.13 SmART FMR	149,730	-				3,452				
4.14	G02-4.14 SmART HR	108,196	-				2,495				
4.15	G02-4.15 Smart FMR/HR	-	-								
6.2	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY	2,245,004	-		30,234			1,164			2,807
6.3	G46-6.3 IT Spend	7,451,005	6,536								
6.4	<b>G46-6.4 Small Agency Tech Projects</b>	-	-								
6.5	G46-6.5 OET - Non allocable	-	-								
6.6	G46-6.6 Electronic Licensing \$7,330,264/10 years/ Begning in 2011	-	-								
8.2	G10-8.2 MINNESOTA MANAGEMENT & BUDGET	3,693,346	378					1,369			6,845
8.3	G10-8.3 INTERNAL CONTROL & ACCOUNTABILITY	-	-								
9.2	<b>G10-9.2 TREASURY DIVISION</b>	-	-								
9.3	G10-9.3 Treasury	1,148,966	-								
9.4	G10-9.4 Treasury - Other	-	-								
10.2	G10-10.2 MMB - BUDGET DIVISION	-	-								
10.3	G10-10.3 Analysis & Control (EBO's)	1,272,504	-								
10.4	G10-10.4 Budget Operations and Planning	676,935	-								
10.5	G10-10.5 Budget Division - Non Allocable	-	-								
11.2	G10-11.2 MMB-ACCOUNTING DIVISION	-	-								
11.3	G10-11.3 Central Payroll	1,249,033	-								
11.4	G10-11.4 Accounting Services	1,325,299	-								
11.5	G10-11.5 Financial Reporting	1,286,493	3,784								
11.6	G10-11.6 Financial Reporting - Single Audit	41,416	-								
11.7	G10-11.7 Accounting Services - Non Allocable	-	-								
12.2	G10-12.2 MMB IT - MANAGEMENT AND ADMINISTRATION	855,028	340					491			
12.4	G10-12.4 MAPS Operations and System Support	2,768,876	-								
12.5	G10-12.5 SEMA4 Operations and System Support	1,612,952	-								
12.6	G10-12.6 Budget Service - Computer Operations	213,918	705								
12.7	G10-12.7 SEMA4 Operations Special Billing	2,163,846	17,405								
12.8	G10-12.8 MAPS Operations Special Billing	3,544,785	36,299								
12.9	G10-12.9 MMB - OTHER - Non-Allocable	-	-								
13.2	G10-13.2 Human Resource Management & Employee Insurance	-	-					247			
13.3	G10-13.3 Personnel Administration	2,993,822	668								
13.5	G10-13.5 Employee Relations - Non Allocable	-	-								
14.2	G45-14.2 MEDIATION SERVICES	-	14					129			844
14.3	G45-14.3 State Agencies	66,760	-								
14.4	<b>G45-14.4 Mediation/Representation - General</b>	-	-								
15.2	L49-15.2 LEGISLATIVE AUDITOR	1,431,052	4,451					505			2,657
15.3	L49-15.3 Financial Audits	3,132,848	-								
15.4	<b>L49-15.4 Program Audits</b>	1,311,455	-								
15.5	L49-15.5 Single Audits	407,893	-								
15.6	L49-15.6 Audit Comm.	5,909	-								
16.2	G61-16.2 STATE AUDITOR	21,348	37,036					749	870		4,020
17.3	ARRA - 17.3 ARRA	24,072	-								
3.0	<b>G02-3.0 DEPARTMENT OF ADMINISTRATION</b>	-	-						5,222		
3.2	<b>G02-3.2 ADMIN MANAGEMENT SERVICES</b>	-	-	17,130	14,513	7,268		763	3,481		1,457
3.3	G02-3.3 Commissioner's Office	-	-								
3.4	G02-3.4 Human Resources	-	-								
3.5	G02-3.5 Financial Management and Reporting	-	-								
3.6	G02-3.6 Fiscal Agent - Non allocable	-	-								
4.2	G02-4.2 Government & Citizen Services	-	-					595	6,093		4,567
4.4	G02-4.4 Resource Recovery	-	-								
4.5	G02-4.5 Real Estate & Construction Services	-	-								
4.7	G02-4.7 Real Property Enterprise System	-	-								
4.8	G02-4.8 Materials Management	-	-								
4.9	G02-4.9 Gift & Acceptance	-	-								
4.10	G02-4.10 Central Mail	-	-								
4.11	G02-4.11 Enterprise Performance Improvement	-	-								
4.12	G02-4.12 Grants Mgt	-	-								
4.13	G02-4.13 SmART FMR	-	-								

State of Minnesota  
Statewide Cost Allocation Plan

Fiscal Year 2009 Actual

Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

			Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Number of FTE's - FY (Actual) 3.3	Number of FTE's - FY (Actual) 3.4	MAPS Accounting Transactions 3.5	Net Administrative Expenditures by Agency 4.2	1xx-2xx 4.4	Leases 4.5	square feet of agencies using system 4.7	Purchase Order Transactions 4.8
			2009 Actual Allocable costs and applicable credits	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management
4.14	G02-4.14	SMART HR	-	-	-	-	-	-	-	-	-	-
4.15	G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-
6.4	G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg	-	-	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-	-
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-
10.3	G10-10.3	Analysis & Control (EEO's)	-	-	-	-	-	-	-	-	-	-
10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-
11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-
11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-
11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-
12.2	G10-12.2	MMB IT - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
12.4	G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-
12.5	G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-
12.7	G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-
12.8	G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-
13.2	G10-13.2	Human Resource Management & Employee Insurance	-	-	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
16.2	G81-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
17.3	ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	2,104	1,783	1,544	-	17	870	-	351
	G02-0003	Public Broadcasting	-	-	-	-	494	-	-	18,278	-	137
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
	G02-0007	Public Info Policy Analysis - PIPA	-	-	4,480	3,796	1,923	-	38	870	-	300
	G02-0009	Construction Services	-	-	18,862	15,980	12,861	-	235	-	-	1,198
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	9	-	-	-	-	-
	G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	3,131	2,853	16,482	-	32	1,741	-	4,029
	G02-0014	Capital Group Parking	-	-	8,883	7,526	27,962	-	204	870	-	2,233
	G02-0015a	Fleet Services	-	-	9,650	8,176	215,617	-	512	3,481	-	4,213
	G02-0015b	Fleet Services - Commuter Van	-	-	-	-	36	-	-	-	-	1,470
	G02-0016	Development Disabilities	-	-	3,525	2,886	5,898	-	48	870	-	-
	G02-0017a	Risk Management - P&C	-	-	11,451	9,702	34,739	-	843	4,952	-	5,131
	G02-0017b	Risk Management - Workers' Compensation	-	-	34,644	29,351	47,250	-	2,450	-	-	1,380
	G02-0018	Gov's Res Concl (Ceremonial Hse Gt)	-	-	-	-	197	-	0	-	-	26
	G02-0021a	Plant Management (Leases)	-	-	221,821	187,932	174,853	-	2,313	4,352	-	27,384
	G02-0021b	Plant Management (Repairs)	-	-	2,059	1,744	7,735	-	18	870	-	240
	G02-0021c	Plant Management (Materials Transfer)	-	-	12,727	10,783	10,656	-	64	1,741	-	844
	G02-0021d	Plant Management (Energy)	-	-	-	-	11	-	-	-	-	-
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	1,184	-	122	-	-	309
	G02-0021g	Plant Management (Janitorial Services)	-	-	21,608	18,307	3,778	-	85	-	-	686
	G02-0024	MN Bookstore	-	-	11,192	9,462	23,377	-	127	1,741	-	1,209
	G10-0026	Management Analysis	-	-	20,317	17,213	12,236	-	196	870	-	1,482
	G02-0028	Office Supply Connection	-	-	7,284	6,171	109,402	-	495	1,741	-	411
	G02-0029a	Cooperative Purchasing (CPV)	-	-	20,955	17,754	2,501	-	149	-	-	249
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	12,461	10,558	6,355	-	145	-	-	797
	G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
	G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
	G02-0031	Central Mail	-	-	7,407	6,275	28,331	-	747	-	-	943
	G02-0034	Other Non-allocable	-	-	2,143	1,816	3,936	-	20	-	-	793
	G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	3,818	3,234	2,362	-	35	870	-	429

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
**Exhibit B—Allocation of General Support Costs**  
**Multiple Rate Method**

		Fixed Assets	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions
		1.2	3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7	4.8
		2009 Actual Allocable costs and applicable credits	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management
G02-0037	MN Geospatial Information Office	-	-	13,527	11,481	6,813	-	138	-	-	1,213
G02-0038	Environmental Quality Board	-	-	5,082	4,305	2,676	-	46	-	-	566
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	-	7,577	6,419	12,766	-	78	-	-	930
G02-0044	RECS - Energy	-	-	-	-	307	-	15	-	-	13
G02-0045	SmART FMR	-	-	-	-	1	-	-	-	-	-
G02-0046	SmART HR	-	-	94	80	633	-	1	-	-	-
G02-0047	Grants Mgt	-	-	585	496	586	-	5	-	-	107
B04	AGRICULTURE DEPT	-	-	-	-	-	-	3,980	10,444	-	60,778
B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	-	-	-	-	71	870	-	1,539
B13	COMMERCE DEPT	-	-	-	-	-	-	4,510	2,611	-	23,102
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	488	870	-	6,386
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	896	2,611	-	5,289
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	-	12,791	65,277	-	55,497
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	2,044	1,741	-	8,649
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	134	870	-	296
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	4,696	10,444	-	40,856
B43	IRON RANGE RESOURCES & REHAB	-	-	-	-	-	-	1,065	1,741	-	11,778
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	56	-	-	1,234
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	8	870	-	236
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	40	870	-	733
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	11	-	-	300
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	488	-	-	2,357
B8D	AMATEUR SPORTS COMM	-	-	-	-	-	-	25	-	-	4
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-	9
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	-	618	870	-	7,625
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	126,817	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-	-	6,382	4,352	-	38,863
E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-	-	51
E44	FARIBAULT ACADEMIES	-	-	-	-	-	-	1,228	2,611	-	10,565
E50	ARTS BOARD	-	-	-	-	-	-	84	-	-	4,698
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	1,859	1,741	-	13,621
E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	1,815	-	-	30,539
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	1,437	-	-	146
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-	9
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	22	-	-	-
G03	LOTTERY	-	-	-	-	-	-	908	1,741	-	-
G05	RACING COMMISSION	-	-	-	-	-	-	158	-	-	2,546
G06	ATTORNEY GENERAL	-	-	-	-	-	-	2,955	870	-	10,120
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	232	-	-	1,003
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	-	-	-	-	-	55,047	6,963	-	3,382
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	-	-	-	-	31	-	-	73
G10c	ARRA	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	364	1,741	-	6,494
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	48	1,741	-	1,843
G38	INVESTMENT BOARD	-	-	-	-	-	-	327	-	-	366
G39	GOVERNORS OFFICE	-	-	-	-	-	-	322	1,741	-	2,657
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	2	-	-	17
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	7,163	12,185	-	16,317
G53	SECRETARY OF STATE	-	-	-	-	-	-	963	7,833	-	7,874
G61	STATE AUDITOR	-	-	-	-	-	-	11	-	-	94
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	1,039	870	-	2,182
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	838	-	-	4,380
G67	REVENUE DEPT	-	-	-	-	-	-	11,413	3,481	-	34,285
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	727	-	-	2,473
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	-	9
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	41	-	-	17
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	517	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	33	-	-	797
G93	MILITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	870	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	5	-	-	9
G98	VEW	-	-	-	-	-	-	-	870	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	870	-	-
G8J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	59	870	-	999
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	807	870	-	3,172
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	41	870	-	2,297
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	30	870	-	2,259
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	27	870	-	446
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	3,235	-	-	180
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	2	-	-	9
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	33	870	-	403
G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	64	870	-	2,310
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

		Fixed Assets	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions
		1.2	3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7	4.8
		2009 Actual Allocable costs and applicable credits	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management
		Equipment Use Charge									
H12	HEALTH DEPT	-	-	-	-	-	-	13,311	8,704	-	101,235
H55	HUMAN SERVICES DEPT	-	-	-	-	-	-	34,014	66,147	-	81,262
H55(b)	Human Services Institutions	-	-	-	-	-	-	32,043	870	-	26,081
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	7,161	3,481	-	77,357
H76	VETERANS HOME BOARD	-	-	-	-	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	257	-	-	2,246
H7C	NURSING BOARD	-	-	-	-	-	-	279	-	-	1,582
H7D	PHARMACY BOARD	-	-	-	-	-	-	117	-	-	806
H7F	DENTISTRY BOARD	-	-	-	-	-	-	88	-	-	1,337
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	36	-	-	716
H7J	OPTOMETRY BOARD	-	-	-	-	-	-	9	-	-	450
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-	80	-	-	1,534
H7L	SOCIAL WORK BOARD	-	-	-	-	-	-	77	-	-	1,719
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	12	-	-	626
H7Q	PODIATRIC MEDICINE BOARD	-	-	-	-	-	-	5	-	-	471
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-	15	-	-	527
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	236	-	-	2,242
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	7	-	-	514
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-	62	-	-	1,217
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-	28	-	-	772
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	39	-	-	840
H9G	OMBUDSMAN MH/MR	-	-	-	-	-	-	128	1,741	-	1,813
J33	TRIAL COURTS	-	-	-	-	-	-	20,637	-	-	69,865
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	4,440	-	-	5,538
J58	COURT OF APPEALS	-	-	-	-	-	-	864	870	-	1,984
J65	SUPREME COURT	-	-	-	-	-	-	3,428	6,093	-	17,466
J68	TAX COURT	-	-	-	-	-	-	67	870	-	283
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	36	-	-	480
L10	LEGISLATURE	-	-	-	-	-	-	5,290	870	-	9
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	0	870	-	4
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	3,788	1,741	-	9,485
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	21,316	40,907	-	162,892
P78	CORRECTIONS DEPT	-	-	-	-	-	-	36,319	19,148	-	206,714
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	93	-	-	579
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	51	-	-	579
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-	25,942	36,555	-	144,650
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	10,684	10,444	-	53,371
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	639	5,222	-	10,330
T79	TRANSPORTATION DEPT	-	-	-	-	-	-	48,168	38,296	-	1,117,709
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-	73
0	Other	-	-	-	-	-	-	-	8,704	-	-
XXX	Total	47,532,679	(0)	0	0	0	0	(0)	(0)	-	(0)

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2009 Actual**

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	PO's & RQ's & CR's in fund 890	Postage revolving fund charges - FY (Actual)	Number of FTE's - FY (Actual)	\$ of Grants received (5GXX) actual FY09	Acctg Trans for designated agencies by effective dates	FTE's for designated agencies by effective dates	Acctg Trans & FTE's for designated agencies by effective dates	Net Administrative Expenditures by Division	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division
	4.9	4.10	4.11	4.12	4.13	4.14	4.15	6.2	6.3	6.6	8.2
	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET
<b>1.2 Equipment Use Charge</b>											
3 G02-3.0 DEPARTMENT OF ADMINISTRATION											
3.2 G02-3.2 ADMIN MANAGEMENT SERVICES											
3.3 G02-3.3 Commissioner's Office											
3.4 G02-3.4 Human Resources											
3.5 G02-3.5 Financial Management and Reporting											
3.6 G02-3.6 Fiscal Agent - Non allocable											
4.2 G02-4.2 Government & Citizen Services											
4.4 G02-4.4 Resource Recovery											
4.5 G02-4.5 Real Estate & Construction Services											
4.7 G02-4.7 Real Property Enterprise System \$2,485,982/10 years/Beg 2011											
4.8 G02-4.8 Materials Management											
4.9 G02-4.9 Gift & Acceptance	-										
4.10 G02-4.10 Central Mail		(452,457)									
4.11 G02-4.11 Enterprise Performance Improvement			(369,231)								
4.12 G02-4.12 Grants Mgt				(50,532)							
4.13 G02-4.13 SmART FMR					(153,182)						
4.14 G02-4.14 SmART HR						(110,691)					
4.15 G02-4.15 Smart FMR/HR											
6.2 G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY			2	251				(2,279,463)			
6.3 G46-6.3 IT Spend								2,169,412	(9,626,954)		
6.4 G46-6.4 Small Agency Tech Projects								110,050			
6.5 G46-6.5 OET - Non allocable											
6.6 G46-6.6 Electronic Licensing \$7,330,264/10 years/ Begning in 2011											
8.2 G10-8.2 MINNESOTA MANAGEMENT & BUDGET		4,686	1,362						182,454		(3,890,439)
8.3 G10-8.3 INTERNAL CONTROL & ACCOUNTABILITY											
<b>G10-9.2 TREASURY DIVISION</b>											276,922
9.3 G10-9.3 Treasury											
9.4 G10-9.4 Treasury - Other											
10.2 G10-10.2 MMB - BUDGET DIVISION											374,806
10.3 G10-10.3 Analysis & Control (EBO's)											
10.4 G10-10.4 Budget Operations and Planning											
10.5 G10-10.5 Budget Division - Non Allocable											
11.2 G10-11.2 MMB-ACCOUNTING DIVISION											649,346
11.3 G10-11.3 Central Payroll											
11.4 G10-11.4 Accounting Services											
11.5 G10-11.5 Financial Reporting											
11.6 G10-11.6 Financial Reporting - Single Audit											
11.7 G10-11.7 Accounting Services - Non Allocable											
12.2 G10-12.2 MMB LT - MANAGEMENT AND ADMINISTRATION											1,856,657
12.4 G10-12.4 MAPS Operations and System Support											
12.5 G10-12.5 SEMA4 Operations and System Support											
12.6 G10-12.6 Budget Service - Computer Operations											
12.7 G10-12.7 SEMA4 Operations Special Billing											
12.8 G10-12.8 MAPS Operations Special Billing											
12.9 G10-12.9 MMB - OTHER - Non-Allocable											87,285
13.2 G10-13.2 Human Resource Management & Employee Insurance											645,423
13.3 G10-13.3 Personnel Administration											
13.5 G10-13.5 Employee Relations - Non Allocable											
14.2 G45-14.2 MEDIATION SERVICES		167	93	4		32,202			2,571		
14.3 G45-14.3 State Agencies											
<b>G45-14.4 Mediation/Representation - General</b>											
15.2 L49-15.2 LEGISLATIVE AUDITOR		695	466						11,855		
15.3 L49-15.3 Financial Audits											
<b>L49-15.4 Program Audits</b>											
15.5 L49-15.5 Single Audits											
15.6 L49-15.6 Audit Comm.											
16.2 G61-16.2 STATE AUDITOR		809	767						11,287		
17.3 ARRA - 17.3 ARRA											
<b>G02-3.0 DEPARTMENT OF ADMINISTRATION</b>											
<b>G02-3.2 ADMIN MANAGEMENT SERVICES</b>		3,441	120						2,066		
3.3 G02-3.3 Commissioner's Office											
3.4 G02-3.4 Human Resources											
3.5 G02-3.5 Financial Management and Reporting											
3.6 G02-3.6 Fiscal Agent - Non allocable											
4.2 G02-4.2 Government & Citizen Services			327						46,675		
4.4 G02-4.4 Resource Recovery											
4.5 G02-4.5 Real Estate & Construction Services											
4.7 G02-4.7 Real Property Enterprise System											
4.8 G02-4.8 Materials Management											
4.9 G02-4.9 Gift & Acceptance											
4.10 G02-4.10 Central Mail											
4.11 G02-4.11 Enterprise Performance Improvement											
4.12 G02-4.12 Grants Mgt											
4.13 G02-4.13 SmART FMR											



**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual

Exhibit B—Allocation of General Support Costs

Multiple Rate Method

			Postage revolving fund charges - FY (Actual)	Number of FTE's - FY (Actual)	\$ of Grants received (5GXX) actual FY09	Acctg Trans for designated agencies by effective dates	FTE's for designated agencies by effective dates	Acctg Trans & FTE's for designated agencies by effective dates	Net Administrative Expenditures by Division	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	
			4.9	4.10	4.11	4.12	4.13	4.14	4.15	6.2	6.3	6.8	8.2
			Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SMART FMR	SMART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET
4.14	G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	-	-
4.15	G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	170,727	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-	-
6.4	G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-	-
6.6	G46-6.6	<b>Electronic Licensing \$7,330,264/10 years/ 2011 beg</b>	-	-	-	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-	-	-
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-	-
9.4	G10-9.4	<b>Treasury - Other</b>	-	-	-	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-	-
10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-	-
10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-	-
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-	-
11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-	-
11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-	-
11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-	-
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-	-
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
12.2	G10-12.2	MMB IT - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-
12.4	G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-	-
12.5	G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-	-
12.7	G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-	-
12.8	G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-	-
13.2	G10-13.2	Human Resource Management & Employee Insurance	-	-	-	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-	-
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-	-
15.3	L49-15.3	<b>Financial Audits</b>	-	-	-	-	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-	-
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-	-
15.6	L49-15.6	<b>Audit Comm.</b>	-	-	-	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-	-
17.3	ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	15	-	-	-	-	-	-	-
	G02-0003	<b>Public Broadcasting</b>	-	-	-	-	-	-	-	-	-	-	-
	G02-0005	<b>Materials Service and Distribution</b>	-	-	-	-	-	-	-	-	-	-	-
	G02-0007	<b>Public Info Policy Analysis - PIPA</b>	-	-	7	31	-	-	-	-	212	-	-
	G02-0009	Construction Services	-	119	133	7	-	-	-	-	461	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	-	-	-
	G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-	-
	G02-0012	STAR	-	228	22	5	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	167	62	-	-	-	-	-	3,572	-	-
	G02-0015a	Fleet Services	-	108	68	-	-	-	-	-	5,849	-	-
	G02-0015b	Fleet Services - Commuter Van	-	-	-	-	-	-	-	-	-	-	-
	G02-0016	Development Disabilities	-	100	25	60	-	-	-	-	2,485	-	-
	G02-0017a	Risk Management - P&C	-	100	80	-	-	-	-	-	7,395	-	-
	G02-0017b	Risk Management - Workers' Compensation	-	834	244	-	-	-	-	-	6,034	-	-
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	-	1	-	-	-	-	-	-	-	-	-
	G02-0021a	Plant Management (Leases)	-	19	1,559	-	-	-	-	-	10,038	-	-
	G02-0021b	Plant Management (Repairs)	-	-	14	-	-	-	-	-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	89	-	-	-	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-	-	-	-	-
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	-	-	-	-	-	-	-
	G02-0021g	Plant Management (Janitorial Services)	-	-	152	-	-	-	-	-	-	-	-
	G02-0024	MN Bookstore	-	565	79	-	-	-	-	-	1,565	-	-
	G10-0026	Management Analysis	-	131	143	-	-	-	-	-	838	-	-
	G02-0028	Office Supply Connection	-	242	51	-	-	-	-	-	875	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	147	-	-	-	-	-	9,838	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	86	88	-	-	-	-	-	4,068	-	-
	G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-	-
	G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-	-
	G02-0031	Central Mail	-	-	52	-	-	-	-	-	330	-	-
	G02-0034	Other Non-allocable	-	(21)	15	-	-	-	-	-	1,575	-	-
	G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	74	27	-	-	-	-	-	792	-	-

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	PO's & RQ's & CR's in fund 890 4.9	Postage revolving fund charges - FY (Actual) 4.10	Number of FTE's - FY (Actual) 4.11	\$ of Grants received (5GXX) actual FY09 4.12	Acctg Trans for designated agencies by effective dates 4.13	FTE's for designated agencies by effective dates 4.14	Acctg Trans & FTE's for designated agencies by effective dates 4.15	Net Administrative Expenditures by Division 6.2	IT Expense 6.3	Estimated # of Licenses 6.8	Net Administrative Expenditures by Division 8.2
	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET
G02-0037	MN Geospatial Information Office	-	9	95	-	-	-	-	21,118	-	-
G02-0038	Environmental Quality Board	-	17	36	-	-	-	-	1,044	-	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	33	53	-	-	-	-	1,720	-	-
G02-0044	RECS - Energy	-	-	-	-	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-0046	SmART HR	-	-	1	-	-	-	-	-	-	-
G02-0047	Grants Mgt	-	-	4	-	-	-	-	130	-	-
B04	AGRICULTURE DEPT	-	6,654	2,953	116	-	-	-	62,877	-	-
B11	BARBER/COSMETOLOGIST EXAMINERS	-	991	72	-	-	-	-	716	-	-
B13	COMMERCE DEPT	-	12,583	2,215	3,221	-	-	-	107,017	-	-
B14	ANIMAL HEALTH BOARD	-	1,177	380	274	-	-	-	8,417	-	-
B20	EXPLORE MINNESOTA TOURISM	-	2,800	367	222	-	-	-	13,900	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	685	11,747	10,237	-	-	-	548,912	-	-
B34	HOUSING FINANCE AGENCY	-	1,642	1,488	-	-	-	-	87,202	-	-
B41	WORKERS COMP COURT OF APPEALS	-	68	93	-	-	-	-	1,467	-	-
B42	LABOR AND INDUSTRY DEPT	-	14,527	3,297	124	-	-	-	83,232	-	-
B43	IRON RANGE RESOURCES & REHAB	-	-	499	1,499	-	-	-	9,177	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	584	50	-	-	-	-	883	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	5	14	-	9,392	4,954	-	25	-	-
B7P	ACCOUNTANCY BOARD	-	546	29	-	-	-	-	1,962	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	11	-	-	-	-	96	-	-
B82	PUBLIC UTILITIES COMM	-	-	330	-	-	-	-	15,439	-	-
B8D	AMATEUR SPORTS COMM	-	-	25	-	-	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	516	-	-	-	-	8,248	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	2,329	112,453	-	-	-	-	1,381,795	-	-
E37	EDUCATION DEPARTMENT	-	4,691	2,924	5,542	-	-	-	170,561	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-	-	-
E44	FARIBAULT ACADEMIES	-	-	1,312	-	-	-	-	10,073	-	-
E50	ARTS BOARD	-	488	65	657	-	22,294	-	3,347	-	-
E60	OFFICE OF HIGHER EDUCATION	-	2,422	480	105	-	-	-	12,523	-	-
E77	ZOOLOGICAL BOARD	-	-	1,613	-	-	-	-	8,916	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	20	-	-	-	-	-	-	-
G03	LOTTERY	-	523	1,022	-	-	-	-	33,629	-	-
G05	RACING COMMISSION	-	-	90	-	-	-	-	2,544	-	-
G06	ATTORNEY GENERAL	-	5,114	2,372	-	-	-	-	34,369	-	-
G09	GAMBLING CONTROL BOARD	-	165	222	-	-	-	-	1,255	-	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	3,241	344	-	-	-	-	41,712	-	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	-	-	-	-	-	1,682	-	-
G10c	ARRA	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	1,299	310	-	-	-	-	19,756	-	-
G19	INDIAN AFFAIRS COUNCIL	-	4	36	-	46,486	12,385	-	922	-	-
G38	INVESTMENT BOARD	-	205	149	-	-	-	-	9,621	-	-
G39	GOVERNORS OFFICE	-	382	258	-	-	-	-	4,589	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	8,771	2,164	-	-	-	-	120,049	-	-
G53	SECRETARY OF STATE	-	10,454	595	0	-	-	-	127,711	-	-
G61	STATE AUDITOR	-	-	-	-	-	-	-	1,675	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	15,295	609	-	-	-	-	44,158	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	25,790	638	-	-	-	-	39,075	-	-
G67	REVENUE DEPT	-	68,243	10,235	-	-	-	-	684,248	-	-
G69	TEACHERS RETIREMENT ASSOC	-	8,640	566	-	-	-	-	51,518	-	-
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	18	35	-	-	-	-	304	-	-
G93	MILITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-	-
G98	VEW	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	656	60	-	52,273	20,626	-	2,672	-	-
G9K	ADMINISTRATIVE HEARINGS	-	4,515	566	-	-	-	-	7,751	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	17	36	-	-	-	-	320	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	161	28	-	-	-	-	228	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	26	29	-	-	-	-	109	-	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	20	-	-	-	3	-	-
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	14	28	-	-	-	-	217	-	-
G9Y	DISABILITY COUNCIL	-	110	53	-	45,031	18,230	-	687	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-

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Fiscal Year 2009 Actual

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		PO's & RQ's & CR's in fund 690	Postage revolving fund charges -FY (Actual)	Number of FTE's -FY (Actual)	\$ of Grants received (5GXX) actual FY09	Acctg Trans for designated agencies by effective dates	FTE's for designated agencies by effective dates	Acctg Trans & FTE's for designated agencies by effective dates	Net Administrative Expenditures by Division	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division
		4.9	4.10	4.11	4.12	4.13	4.14	4.15	6.2	6.3	6.6	8.2
		Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET
H12	HEALTH DEPT	-	27,685	9,468	7,931	-	-	-	-	447,153	-	-
H55	HUMAN SERVICES DEPT	-	42,668	36,115	8,819	-	-	-	-	1,640,151	-	-
H55(b)	Human Services Institutions	-	-	12,965	-	-	-	-	-	90,813	-	-
H75	VETERANS AFFAIRS DEPT	-	571	7,776	51	-	-	-	-	41,751	-	-
H76	VETERANS HOME BOARD	-	-	-	-	-	-	-	-	-	-	-
H78	MEDICAL PRACTICE BOARD	-	1,980	165	-	-	-	-	-	20,914	-	-
H7C	NURSING BOARD	-	3,027	229	-	-	-	-	-	12,059	-	-
H7D	PHARMACY BOARD	-	1,334	79	-	-	-	-	-	780	-	-
H7F	DENTISTRY BOARD	-	786	69	-	-	-	-	-	978	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	372	36	-	-	-	-	-	327	-	-
H7J	OPTOMETRY BOARD	-	82	7	-	-	-	-	-	160	-	-
H7K	NURSING HOME ADMIN BOARD	-	91	65	-	-	-	-	-	5,507	-	-
H7L	SOCIAL WORK BOARD	-	856	78	-	-	-	-	-	2,576	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	156	11	-	-	-	-	-	261	-	-
H7Q	PODIATRIC MEDICINE BOARD	-	26	3	-	-	-	-	-	123	-	-
H7R	VETERINARY MEDICINE BOARD	-	124	13	-	-	-	-	-	149	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	729	159	152	-	-	-	-	4,904	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	88	5	-	-	-	-	-	134	-	-
H7V	PSYCHOLOGY BOARD	-	314	64	-	-	-	-	-	1,405	-	-
H7W	PHYSICAL THERAPY BOARD	-	473	22	-	-	-	-	-	876	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	188	29	-	-	-	-	-	3,125	-	-
H9G	OMBUDSMAN MH/MR	-	97	124	-	-	-	-	-	3,264	-	-
J33	TRIAL COURTS	-	871	15,223	33	-	-	-	-	205,055	-	-
J52	PUBLIC DEFENSE BOARD	-	-	4,236	-	-	-	-	-	33,592	-	-
J58	COURT OF APPEALS	-	1,462	688	-	-	-	-	-	3,594	-	-
J65	SUPREME COURT	-	3,097	2,107	0	-	-	-	-	135,911	-	-
J68	TAX COURT	-	166	43	-	-	-	-	-	277	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	14	-	-	-	-	-	147	-	-
L10	LEGISLATURE	-	26	609	-	-	-	-	-	25,329	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	55	2,050	-	-	-	-	-	36,985	-	-
P07	PUBLIC SAFETY DEPT	-	106,629	14,829	6,966	-	-	-	-	785,526	-	-
P78	CORRECTIONS DEPT	-	3,599	30,130	773	-	-	-	-	292,210	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	327	86	-	-	-	-	-	1,876	-	-
P9E	SENTENCING GUIDELINES COMM	-	39	50	-	-	-	-	-	508	-	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	21,345	19,695	3,107	-	-	-	-	347,834	-	-
R32	POLLUTION CONTROL AGENCY	-	8,357	6,802	576	-	-	-	-	150,310	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	225	508	6	-	-	-	-	12,557	-	-
T79	TRANSPORTATION DEPT	-	6,151	34,502	14	-	-	-	-	1,041,902	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-	-
XXX	Total	-	(0)	0	(0)	0	0	-	0	(0)	-	-

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
**Exhibit B—Allocation of General Support Costs**  
**Multiple Rate Method**

	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
	8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5	11.6
	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
<b>1.2 Equipment Use Charge</b>											
3 G02-3.0 DEPARTMENT OF ADMINISTRATION											
3.2 G02-3.2 ADMIN MANAGEMENT SERVICES											
3.3 G02-3.3 Commissioner's Office											
3.4 G02-3.4 Human Resources											
3.5 G02-3.5 Financial Management and Reporting											
3.6 G02-3.6 Fiscal Agent - Non allocable											
4.2 G02-4.2 Government & Citizen Services											
4.4 G02-4.4 Resource Recovery											
4.5 G02-4.5 Real Estate & Construction Services											
4.7 G02-4.7 Real Property Enterprise System \$2,485,982/10 years/Beg 2011											
4.8 G02-4.8 Materials Management											
4.9 G02-4.9 Gift & Acceptance											
4.10 G02-4.10 Central Mail											
4.11 G02-4.11 Enterprise Performance Improvement											
4.12 G02-4.12 Grants Mgt											
4.13 G02-4.13 SmART FMR											
4.14 G02-4.14 SmART HR											
4.15 G02-4.15 Smart FMR/HR											
6.2 G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY											
6.3 G46-6.3 IT Spend											
6.4 G46-6.4 Small Agency Tech Projects											
6.5 G46-6.5 OET - Non allocable											
6.6 G46-6.6 Electronic Licensing \$7,330,264/10 years/ Begning in 2011											
8.2 G10-8.2 MINNESOTA MANAGEMENT & BUDGET											
8.3 G10-8.3 INTERNAL CONTROL & ACCOUNTABILITY	-										
9.2 G10-9.2 TREASURY DIVISION	-	(276,922)									
9.3 G10-9.3 Treasury	-	191,143	(1,340,109)								
9.4 G10-9.4 Treasury - Other	-	85,779									
10.2 G10-10.2 MMB - BUDGET DIVISION	-			(374,806)							
10.3 G10-10.3 Analysis & Control (EBO's)	-			211,695	(1,484,199)						
10.4 G10-10.4 Budget Operations and Planning	-			112,616		(789,551)					
10.5 G10-10.5 Budget Division - Non Allocable	-			50,495							
11.2 G10-11.2 MMB-ACCOUNTING DIVISION	-						(649,346)				
11.3 G10-11.3 Central Payroll	-							(1,456,823)			
11.4 G10-11.4 Accounting Services	-								(1,546,932)		
11.5 G10-11.5 Financial Reporting	-									(1,504,300)	
11.6 G10-11.6 Financial Reporting - Single Audit	-										(48,306)
11.7 G10-11.7 Accounting Services - Non Allocable	-										
12.2 G10-12.2 MMB LT - MANAGEMENT AND ADMINISTRATION	-										
12.4 G10-12.4 MAPS Operations and System Support	-										
12.5 G10-12.5 SEMA4 Operations and System Support	-										
12.6 G10-12.6 Budget Service - Computer Operations	-										
12.7 G10-12.7 SEMA4 Operations Special Billing	-										
12.8 G10-12.8 MAPS Operations Special Billing	-										
12.9 G10-12.9 MMB - OTHER - Non-Allocable	-										
13.2 G10-13.2 Human Resource Management & Employee Insurance	-										
13.3 G10-13.3 Personnel Administration	-										
13.5 G10-13.5 Employee Relations - Non Allocable	-										
14.2 G45-14.2 MEDIATION SERVICES	-		121		181	198		368	188	183	
14.3 G45-14.3 State Agencies	-										
14.4 G45-14.4 Mediation/Representation - General	-										
15.2 L49-15.2 LEGISLATIVE AUDITOR	-		409		554	386		1,838	577	562	
15.3 L49-15.3 Financial Audits	-										
15.4 L49-15.4 Program Audits	-										
15.5 L49-15.5 Single Audits	-										
15.6 L49-15.6 Audit Comm.	-										
16.2 G61-16.2 STATE AUDITOR	-		1,089		1,356	1,100		3,026	1,413	1,374	
17.3 ARRA - 17.3 ARRA	-										
3.0 G02-3.0 DEPARTMENT OF ADMINISTRATION											
3.2 G02-3.2 ADMIN MANAGEMENT SERVICES			273		403	444		475	420	409	
3.3 G02-3.3 Commissioner's Office											
3.4 G02-3.4 Human Resources											
3.5 G02-3.5 Financial Management and Reporting											
3.6 G02-3.6 Fiscal Agent - Non allocable											
4.2 G02-4.2 Government & Citizen Services			889		1,138	1,422		1,290	1,187	1,154	
4.4 G02-4.4 Resource Recovery											
4.5 G02-4.5 Real Estate & Construction Services											
4.7 G02-4.7 Real Property Enterprise System											
4.8 G02-4.8 Materials Management											
4.9 G02-4.9 Gift & Acceptance											
4.10 G02-4.10 Central Mail											
4.11 G02-4.11 Enterprise Performance Improvement											
4.12 G02-4.12 Grants Mgt											
4.13 G02-4.13 SmART FMR											

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

			MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5	11.6
			INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
4.14	G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	-	-
4.15	G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-	-
5.2	G46-5.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	474	-	636	540	-	990	663	645	-
5.3	G46-5.3	IT Spend	-	-	-	-	-	-	-	-	-	-	-
5.4	G46-5.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-	-
5.5	G46-5.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-	-
5.6	G46-5.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg	-	-	-	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	1,153	-	1,778	2,559	-	5,373	1,853	1,802	-
8.2	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-	-
10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-	-
10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-	-
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-	-
11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-	-
11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-	-
11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-	-
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-	-
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
12.2	G10-12.2	MMB LT - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-
12.4	G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-	-
12.5	G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-	-
12.7	G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-	-
12.8	G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-	-
13.2	G10-13.2	Human Resource Management & Employee Insurance	-	-	-	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-	-
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-	-
15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-	-
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-	-
17.3	ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	56	-	86	235	-	58	89	87	0
	G02-0003	Public Broadcasting	-	-	14	-	27	102	-	-	29	28	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-	-
	G02-0007	Public Info Policy Analysis - PIPA	-	-	75	-	107	237	-	124	111	108	-
	G02-0009	Construction Services	-	-	230	-	713	1,255	-	523	743	723	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	0	14	-	-	0	0	-
	G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	690	-	914	130	-	87	953	927	2
	G02-0014	Capital Group Parking	-	-	941	-	1,551	330	-	246	1,616	1,572	-
	G02-0015a	Fleet Services	-	-	10,133	-	11,959	423	-	268	12,465	12,121	-
	G02-0015b	Fleet Services - Commuter Van	-	-	1	-	2	44	-	-	2	2	-
	G02-0016	Development Disabilities	-	-	245	-	327	198	-	98	341	332	6
	G02-0017a	Risk Management - P&C	-	-	1,533	-	1,827	433	-	318	2,008	1,953	-
	G02-0017b	Risk Management - Workers' Compensation	-	-	475	-	2,621	1,638	-	961	2,732	2,656	-
	G02-0018	Gov's Res Concl (Ceremonial Hse Gt)	-	-	10	-	11	112	-	-	11	11	-
	G02-0021a	Plant Management (Leases)	-	-	6,113	-	9,698	1,291	-	6,152	10,108	9,830	-
	G02-0021b	Plant Management (Repairs)	-	-	102	-	429	56	-	57	447	435	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	136	-	591	251	-	353	616	599	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	19	1	-	-	1	1	-
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	33	-	66	202	-	-	68	67	-
	G02-0021g	Plant Management (Janitorial Services)	-	-	122	-	210	67	-	599	218	212	-
	G02-0024	MN Bookstore	-	-	1,621	-	1,297	484	-	310	1,351	1,314	-
	G10-0026	Management Analysis	-	-	312	-	679	561	-	563	707	688	-
	G02-0028	Office Supply Connection	-	-	634	-	6,068	302	-	202	6,324	6,150	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	141	-	139	181	-	581	145	141	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	381	-	352	223	-	346	367	357	-
	G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-	-
	G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-	-
	G02-0031	Central Mail	-	-	216	-	1,571	261	-	205	1,638	1,593	-
	G02-0034	Other Non-allocable	-	-	151	-	218	472	-	59	228	221	-
	G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	108	-	131	67	-	106	137	133	-

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

		MAPS Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2	Payment and Deposit Transactions 9.3	Net Administrative Expenditures by Division 10.2	MAPS Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	Number of FTE's - FY (Actual) 11.3	MAPS Accounting Transactions - FY (Actual) 11.4	MAPS Accounting Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	
		INTERNAL CONTROLS & ACCOUNTABILITY			TREASURY DIVISION	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G02-0037	MN Geospatial Information Office	-	-	268	-	378	710	-	375	394	383	0	
G02-0038	Environmental Quality Board	-	-	106	-	148	216	-	141	155	150	-	
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-	-	
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-	-	
G02-0043	Surplus Services	-	-	897	-	708	407	-	210	738	718	-	
G02-0044	RECS - Energy	-	-	3	-	17	214	-	-	18	17	-	
G02-0045	SmART FMR	-	-	-	-	0	2	-	-	0	0	-	
G02-0046	SmART HR	-	-	1	-	35	149	-	3	37	36	-	
G02-0047	Grants Mgt	-	-	16	-	33	123	-	16	34	33	-	
B04	AGRICULTURE DEPT	-	-	17,078	-	18,248	37,801	-	11,651	19,020	18,495	50	
B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	2,727	-	1,507	647	-	283	1,571	1,527	-	
B13	COMMERCE DEPT	-	-	13,943	-	14,027	8,745	-	8,736	14,820	14,217	687	
B14	ANIMAL HEALTH BOARD	-	-	1,611	-	2,134	5,702	-	1,499	2,225	2,163	5	
B20	EXPLORE MINNESOTA TOURISM	-	-	1,256	-	1,729	2,475	-	1,447	1,802	1,752	-	
B22	EMPLOYMENT & ECONOMIC DEVLPTM	-	-	55,414	-	51,893	11,651	-	46,348	54,086	52,596	9,561	
B34	HOUSING FINANCE AGENCY	-	-	6,299	-	9,104	3,669	-	5,910	9,489	9,227	-	
B41	WORKERS COMP COURT OF APPEALS	-	-	112	-	141	121	-	368	147	143	-	
B42	LABOR AND INDUSTRY DEPT	-	-	10,298	-	37,273	4,953	-	13,008	38,848	37,777	22	
B43	IRON RANGE RESOURCES & REHAB	-	-	4,659	-	4,695	2,180	-	1,969	4,893	4,759	-	
B7E	ARCHITECTURE, ENGINEERING BD	-	-	1,052	-	716	154	-	198	747	726	-	
B7G	COMBATIVE SPORTS COMMISSION	-	-	106	-	114	198	-	57	119	116	-	
B7P	ACCOUNTANCY BOARD	-	-	963	-	542	161	-	113	565	550	-	
B7S	PRIVATE DETECTIVES BOARD	-	-	178	-	138	43	-	43	144	140	-	
B82	PUBLIC UTILITIES COMM	-	-	882	-	1,002	1,147	-	1,301	1,045	1,016	-	
B9D	AMATEUR SPORTS COMM	-	-	26	-	33	126	-	97	34	33	-	
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	3	-	5	19	-	-	5	5	-	
E25	CENTER FOR ARTS EDUCATION	-	-	2,134	-	2,755	5,341	-	2,036	2,871	2,792	0	
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	133,418	-	168,661	61,179	-	443,690	175,790	170,946	3,344	
E37	EDUCATION DEPARTMENT	-	-	8,611	-	12,852	37,983	-	11,538	13,500	13,128	3,106	
E40	HISTORICAL SOCIETY	-	-	584	-	306	279	-	-	319	310	-	
E44	FARIBAULT ACADEMIES	-	-	1,972	-	3,849	7,291	-	5,175	4,012	3,901	-	
E50	ARTS BOARD	-	-	937	-	1,686	972	-	255	1,757	1,708	3	
E60	OFFICE OF HIGHER EDUCATION	-	-	4,590	-	5,486	4,334	-	1,895	5,717	5,560	-	
E77	ZOOLOGICAL BOARD	-	-	9,224	-	9,120	6,849	-	6,363	9,505	9,243	-	
E81	UNIVERSITY OF MINNESOTA	-	-	96	-	169	782	-	-	177	172	-	
E95	HUMANITIES COMMISSION	-	-	0	-	1	14	-	-	1	1	-	
E97	SCIENCE MUSEUM	-	-	2	-	4	30	-	-	4	4	-	
E9V	HIGHER ED FACILITIES AUTHORITY	-	-	3	-	16	49	-	79	16	16	-	
G03	LOTTERY	-	-	84	-	355	763	-	4,032	370	360	-	
G05	RACING COMMISSION	-	-	4,809	-	2,802	1,140	-	355	2,920	2,839	-	
G06	ATTORNEY GENERAL	-	-	2,523	-	3,369	4,253	-	9,360	3,512	3,415	4	
G09	GAMBLING CONTROL BOARD	-	-	696	-	489	589	-	877	510	496	-	
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	-	2,730	-	10,289	3,504	-	1,357	10,723	10,428	-	
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	8	-	13	28	-	-	13	13	-	
G10c	ARRA	-	-	-	-	0	7	-	-	0	0	-	
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	29	5	-	-	30	29	-	
G17	HUMAN RIGHTS DEPT	-	-	1,128	-	1,296	1,621	-	1,224	1,351	1,314	-	
G19	INDIAN AFFAIRS COUNCIL	-	-	405	-	565	630	-	141	589	573	-	
G38	INVESTMENT BOARD	-	-	284	-	314	391	-	587	327	318	-	
G39	GOVERNORS OFFICE	-	-	656	-	857	530	-	1,018	893	869	-	
G45	MEDIATION SERVICES DEPT	-	-	6	-	11	107	-	-	11	11	-	
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	5,382	-	12,962	4,892	-	8,540	13,510	13,138	-	
G53	SECRETARY OF STATE	-	-	4,551	-	3,556	4,944	-	2,347	3,706	3,604	12	
G61	STATE AUDITOR	-	-	19	-	27	154	-	-	28	28	-	
G62	MINN STATE RETIREMENT SYSTEM	-	-	1,384	-	1,359	496	-	2,404	1,416	1,377	-	
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,803	-	1,653	675	-	2,517	1,723	1,676	-	
G67	REVENUE DEPT	-	-	6,402	-	10,255	11,188	-	40,381	10,688	10,393	-	
G69	TEACHERS RETIREMENT ASSOC	-	-	2,464	-	1,524	154	-	2,234	1,588	1,544	-	
G8H	MMB HIGHER EDUCATION	-	-	1	-	2	28	-	-	2	2	-	
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	320	-	399	81	-	-	416	404	-	
G90	REVENUE INTERGOVT PAYMENTS	-	-	8,974	-	5,520	3,089	-	-	5,754	5,595	-	
G92	OMBUDSPERSON FOR FAMILIES	-	-	136	-	199	174	-	198	208	202	-	
G93	MILITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-	-	
G96	UNIFORM LAWS COMMISSION	-	-	7	-	12	49	-	-	13	12	-	
G98	VFW	-	-	-	-	-	-	-	-	-	-	-	
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-	-	
G9J	CAMPAIGN FINANCE BOARD	-	-	661	-	635	1,010	-	235	662	644	-	
G9K	ADMINISTRATIVE HEARINGS	-	-	960	-	1,508	568	-	2,234	1,572	1,528	-	
G9L	BLACK MINNESOTANS COUNCIL	-	-	431	-	604	468	-	141	630	613	-	
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	314	-	436	389	-	112	455	442	-	
G9N	ASIAN-PACIFIC COUNCIL	-	-	148	-	194	430	-	115	202	196	-	
G9Q	MMB - DEBT SERVICE	-	-	284	-	377	6,395	-	-	393	382	-	
G9R	MMB NON-OPERATING	-	-	434	-	1,772	5,788	-	-	1,847	1,796	26	
G9T	TREASURY - NON OPERATING	-	-	817	-	736	1,749	-	-	767	746	-	
G9X	CAPITOL AREA ARCHITECT	-	-	100	-	128	400	-	110	134	130	-	
G9Y	DISABILITY COUNCIL	-	-	341	-	547	840	-	208	571	555	-	
GPR	PAYROLL CLEARING	-	-	-	-	2	23	-	-	2	2	-	

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Fiscal Year 2009 Actual

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

		MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
		8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5	11.6
		INTERNAL CONTROLS & ACCOUNTABILITY		TREASURY DIVISION	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
H12	HEALTH DEPT	-	-	28,416	-	36,572	46,588	-	37,356	38,118	37,067	971
H55	HUMAN SERVICES DEPT	-	-	60,891	-	74,652	59,409	-	142,494	77,807	75,563	25,865
H55(b)	Human Services Institutions	-	-	41,086	-	38,398	15,191	-	51,155	40,021	38,918	-
H75	VETERANS AFFAIRS DEPT	-	-	19,298	-	22,792	14,116	-	30,682	23,755	23,100	-
H75	VETERANS HOME BOARD	-	-	-	-	185	840	-	-	193	187	-
H7B	MEDICAL PRACTICE BOARD	-	-	2,469	-	1,698	519	-	650	1,770	1,721	-
H7C	NURSING BOARD	-	-	2,922	-	1,671	379	-	905	1,741	1,693	-
H7D	PHARMACY BOARD	-	-	6,181	-	2,810	498	-	311	2,929	2,848	0
H7F	DENTISTRY BOARD	-	-	3,224	-	1,842	412	-	273	1,711	1,664	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	523	-	389	395	-	140	406	395	-
H7J	OPTOMETRY BOARD	-	-	290	-	215	219	-	27	224	218	-
H7K	NURSING HOME ADMIN BOARD	-	-	495	-	492	593	-	255	513	499	-
H7L	SOCIAL WORK BOARD	-	-	1,872	-	1,159	575	-	309	1,208	1,175	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	465	-	352	291	-	43	367	357	-
H7Q	PODIATRIC MEDICINE BOARD	-	-	243	-	196	219	-	14	204	199	-
H7R	VETERINARY MEDICINE BOARD	-	-	368	-	262	314	-	49	273	265	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	988	-	1,207	1,696	-	626	1,258	1,223	1
H7U	DIETETICS & NUTRITION PRACTICE	-	-	228	-	188	202	-	21	196	191	-
H7V	PSYCHOLOGY BOARD	-	-	797	-	585	337	-	252	610	593	-
H7W	PHYSICAL THERAPY BOARD	-	-	600	-	410	288	-	85	427	415	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	748	-	546	507	-	113	569	553	-
H9G	OMBUDSMAN MH/MR	-	-	244	-	320	151	-	490	339	324	-
J33	TRIAL COURTS	-	-	53,293	-	52,195	31,325	-	60,063	54,401	52,902	1
J52	PUBLIC DEFENSE BOARD	-	-	3,350	-	3,449	3,541	-	16,712	3,595	3,496	-
J58	COURT OF APPEALS	-	-	409	-	537	516	-	2,715	559	544	-
J65	SUPREME COURT	-	-	5,673	-	6,629	4,104	-	8,314	6,909	6,719	4
J68	TAX COURT	-	-	113	-	104	126	-	170	108	105	-
J70	JUDICIAL STANDARDS BOARD	-	-	129	-	166	170	-	57	173	168	-
L10	LEGISLATURE	-	-	1,130	-	1,144	2,352	-	2,404	1,193	1,160	-
L49	LEGISLATIVE AUDITOR	-	-	0	-	3	40	-	-	3	3	-
P01	MILITARY AFFAIRS DEPT	-	-	12,929	-	15,047	5,197	-	8,088	15,683	15,251	314
P07	PUBLIC SAFETY DEPT	-	-	387,478	-	213,113	60,272	-	58,903	222,120	215,999	384
P78	CORRECTIONS DEPT	-	-	47,149	-	62,633	48,749	-	118,882	65,281	63,482	7
P7T	PEACE OFFICERS BOARD (POST)	-	-	559	-	459	691	-	339	478	465	-
P9E	SENTENCING GUIDELINES COMM	-	-	120	-	156	242	-	198	162	158	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	1	28	-	-	1	1	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	1	-	-	-	1	1	-
R28	MINN CONSERVATION CORPS	-	-	3	-	6	107	-	-	7	6	-
R29	NATURAL RESOURCES DEPT	-	-	126,603	-	146,151	110,289	-	77,708	152,329	148,130	180
R32	POLLUTION CONTROL AGENCY	-	-	11,295	-	17,931	30,599	-	26,836	18,669	18,174	105
R9P	WATER & SOIL RESOURCES BOARD	-	-	1,365	-	2,656	5,006	-	2,008	2,768	2,692	21
T79	TRANSPORTATION DEPT	-	-	148,426	-	312,851	61,707	-	136,131	326,074	317,088	3,623
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	32	-	64	223	-	-	67	65	-
0	Other	-	-	-	-	-	-	-	-	-	-	-
XXX	Total	-	0	(0)	(0)	0	0	(0)	(0)	0	0	(0)

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Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support
	12.2	12.4	12.5	12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
	MMB LT - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
1.2	<b>Equipment Use Charge</b>										
3	G02-3.0 DEPARTMENT OF ADMINISTRATION										
3.2	G02-3.2 ADMIN MANAGEMENT SERVICES										
3.3	G02-3.3 Commissioner's Office										
3.4	G02-3.4 Human Resources										
3.5	G02-3.5 Financial Management and Reporting										
3.6	G02-3.6 Fiscal Agent - Non allocable										
4.2	G02-4.2 Government & Citizen Services										
4.4	G02-4.4 Resource Recovery										
4.5	G02-4.5 Real Estate & Construction Services										
4.7	G02-4.7 Real Property Enterprise System \$2,485,882/10 years/Beg 2011										
4.8	G02-4.8 Materials Management										
4.9	G02-4.9 Gift & Acceptance										
4.10	G02-4.10 Central Mail										
4.11	G02-4.11 Enterprise Performance Improvement										
4.12	G02-4.12 Grants Mgt										
4.13	G02-4.13 SmART FMR										
4.14	G02-4.14 SmART HR										
4.15	G02-4.15 Smart FMR/HR										
6.2	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY										
6.3	G46-6.3 IT Spend										
6.4	G46-6.4 <b>Small Agency Tech Projects</b>										
6.5	G46-6.5 OET - Non allocable										
6.6	G46-6.6 Electronic Licensing \$7,330,264/10 years/ Beging in 2011										
8.2	G10-8.2 MINNESOTA MANAGEMENT & BUDGET										
8.3	G10-8.3 INTERNAL CONTROL & ACCOUNTABILITY										
9.2	G10-9.2 <b>TREASURY DIVISION</b>										
9.3	G10-9.3 Treasury										
9.4	G10-9.4 Treasury - Other										
10.2	G10-10.2 MMB - BUDGET DIVISION										
10.3	G10-10.3 Analysis & Control (EBO's)										
10.4	G10-10.4 Budget Operations and Planning										
10.5	G10-10.5 Budget Division - Non Allocable										
11.2	G10-11.2 MMB-ACCOUNTING DIVISION										
11.3	G10-11.3 Central Payroll										
11.4	G10-11.4 Accounting Services										
11.5	G10-11.5 Financial Reporting										
11.6	G10-11.6 Financial Reporting - Single Audit										
11.7	G10-11.7 Accounting Services - Non Allocable										
12.2	G10-12.2 MMB LT - MANAGEMENT AND ADMINISTRATION	(2,713,517)									
12.4	G10-12.4 MAPS Operations and System Support	729,146	(3,498,022)								
12.5	G10-12.5 SEMA4 Operations and System Support			(2,037,701)							
12.6	G10-12.6 Budget Service - Computer Operations				(270,955)						
12.7	G10-12.7 SEMA4 Operations Special Billing					(2,751,070)					
12.8	G10-12.8 MAPS Operations Special Billing	933,471					(4,514,554)				
12.9	G10-12.9 MMB - OTHER - Non-Allocable										
13.2	G10-13.2 Human Resource Management & Employee Insurance						(645,671)				
13.3	G10-13.3 Personnel Administration						498,246	(3,492,737)			
13.5	G10-13.5 Employee Relations - Non Allocable						147,424				
14.2	G45-14.2 MEDIATION SERVICES		426	514	68	694	550	881	(40,396)		
14.3	G45-14.3 State Agencies									(68,416)	
14.4	G45-14.4 <b>Mediation/Representation - General</b>								38,740		
15.2	L49-15.2 LEGISLATIVE AUDITOR		1,306	2,571	133	3,471	1,685	4,407		86	(1,469,665)
15.3	L49-15.3 Financial Audits										947,743
15.4	L49-15.4 <b>Program Audits</b>										396,739
15.5	L49-15.5 Single Audits										123,395
15.6	L49-15.6 Audit Comm.										1,788
16.2	G61-16.2 STATE AUDITOR		3,195	4,232	378	5,714	4,123	7,254		142	
17.3	ARRA - 17.3										
3.0	G02-3.0 DEPARTMENT OF ADMINISTRATION										
3.2	G02-3.2 ADMIN MANAGEMENT SERVICES		950	665	152	897	1,226		1,139	22	
3.3	G02-3.3 Commissioner's Office										
3.4	G02-3.4 Human Resources										
3.5	G02-3.5 Financial Management and Reporting										
3.6	G02-3.6 Fiscal Agent - Non allocable										
4.2	G02-4.2 Government & Citizen Services		2,685	1,805	488	2,437	3,465		3,093	61	
4.4	G02-4.4 Resource Recovery										
4.5	G02-4.5 Real Estate & Construction Services										
4.7	G02-4.7 Real Property Enterprise System										
4.8	G02-4.8 Materials Management										
4.9	G02-4.9 Gift & Acceptance										
4.10	G02-4.10 Central Mail										
4.11	G02-4.11 Enterprise Performance Improvement										
4.12	G02-4.12 Grants Mgt										
4.13	G02-4.13 SmART FMR										



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			Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support
			12.2	12.4	12.5	12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
			MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
4.14	G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	-	-
4.15	G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	1,499	1,384	185	1,869	1,935	-	2,373	-	46	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-	-
6.4	G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-	-
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg )	-	-	-	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	4,191	7,515	878	10,146	5,409	-	12,881	-	252	-
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-	-
10.3	G10-10.3	Analysis & Control (EBC's)	-	-	-	-	-	-	-	-	-	-	-
10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-	-
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-	-
11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-	-
11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-	-
11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-	-
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-	-
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
12.2	G10-12.2	MMB LT - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-
12.4	G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-	-
12.5	G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-	-
12.7	G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-	-
12.8	G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-	-
13.2	G10-13.2	Human Resource Management & Employee Insurance	-	-	-	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	17	-
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-	-
15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-	-
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-	-
17.3	ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	202	82	81	110	261	-	140	-	3	-
	G02-0003	Public Broadcasting	-	65	-	35	-	83	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-	-
	G02-0007	Public Info Policy Analysis - PIPA	-	251	174	81	235	324	-	298	-	6	-
	G02-0009	Construction Services	-	1,681	732	431	988	2,170	-	1,254	-	25	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	1	-	5	-	1	-	-	-	-	-
	G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-	-
	G02-0012	STAR	-	2,155	121	45	164	2,781	-	208	-	4	-
	G02-0014	Capital Group Parking	-	3,655	345	113	465	4,717	-	591	-	12	-
	G02-0015a	Fleet Services	-	28,186	374	145	505	36,377	-	642	-	13	-
	G02-0015b	Fleet Services - Commuter Van	-	5	-	15	-	6	-	-	-	-	-
	G02-0016	Development Disabilities	-	771	137	68	185	995	-	234	-	5	-
	G02-0017a	Risk Management - P&C	-	4,541	444	148	600	5,861	-	761	-	15	-
	G02-0017b	Risk Management - Workers' Compensation	-	6,177	1,344	562	1,814	7,972	-	2,304	-	45	-
	G02-0018	Gov's Res Council (Ceremonial Hse Gt)	-	26	-	38	-	33	-	-	-	-	-
	G02-0021a	Plant Management (Leases)	-	22,857	8,605	443	11,618	29,600	-	14,750	-	289	-
	G02-0021b	Plant Management (Repairs)	-	1,911	80	19	108	1,905	-	137	-	3	-
	G02-0021c	Plant Management (Materials Transfer)	-	1,393	494	86	667	1,798	-	846	-	17	-
	G02-0021d	Plant Management (Energy)	-	2	-	6	-	2	-	-	-	-	-
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	155	-	69	-	200	-	-	-	-	-
	G02-0021g	Plant Management (Janitorial Services)	-	494	838	23	1,132	637	-	1,437	-	28	-
	G02-0024	MN Bookstore	-	3,056	434	166	586	3,944	-	744	-	15	-
	G10-0026	Management Analysis	-	1,599	788	192	1,064	2,064	-	1,351	-	26	-
	G02-0028	Office Supply Connection	-	14,301	283	104	381	18,457	-	484	-	9	-
	G02-0029a	Cooperative Purchasing (CPV)	-	327	813	62	1,098	422	-	1,393	-	27	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	831	483	77	653	1,072	-	829	-	16	-
	G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-	-
	G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-	-
	G02-0031	Central Mail	-	3,703	287	89	388	4,780	-	493	-	10	-
	G02-0034	Other Non-allocable	-	515	83	162	112	664	-	143	-	3	-
	G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	309	148	23	200	398	-	254	-	5	-

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

		Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support
		12.2	12.4	12.5	12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
<b>MMB LT -</b>												
	<b>MANAGEMENT AND ADMINISTRATION</b>		<b>MAPS Operations and System Support</b>	<b>SEMA4 Operations and System Support</b>	<b>Budget Service - Computer Operations</b>	<b>SEMA4 Operations Special Billing</b>	<b>MAPS Operations Special Billing</b>	<b>Human Resource Management &amp; Employee Insurance</b>	<b>Personnel Administration</b>	<b>MEDIATION SERVICES</b>	<b>State Agencies</b>	<b>LEGISLATIVE AUDITOR</b>
G02-0037	MN Geospatial Information Office	-	891	525	243	708	1,149	-	899	-	18	-
G02-0038	Environmental Quality Board	-	350	197	74	266	451	-	338	-	7	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-	-
G33-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	1,669	294	140	397	2,154	-	504	-	10	-
G02-0044	RECS - Energy	-	40	-	73	-	52	-	-	-	-	-
G02-0045	SmART FMR	-	0	-	1	-	0	-	-	-	-	-
G02-0046	SmART HR	-	83	4	51	5	107	-	6	-	0	-
G02-0047	Grants Mgt	-	77	23	42	31	99	-	39	-	1	-
B04	AGRICULTURE DEPT	-	43,008	16,296	12,973	22,001	55,506	-	27,932	-	547	-
B11	BARBER/COSMETOLOGIST EXAMINERS	-	3,552	396	222	534	4,584	-	678	-	13	-
B13	COMMERCE DEPT	-	33,059	12,222	3,001	16,501	42,666	-	20,949	-	410	-
B14	ANIMAL HEALTH BOARD	-	5,030	2,096	1,957	2,830	6,492	-	3,593	-	70	-
B20	EXPLORE MINNESOTA TOURISM	-	4,075	2,024	849	2,732	5,259	-	3,469	-	68	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	-	122,304	64,828	3,998	87,524	157,845	-	111,119	-	2,177	-
B34	HOUSING FINANCE AGENCY	-	21,456	8,267	1,259	11,161	27,692	-	14,170	-	278	-
B41	WORKERS COMP COURT OF APPEALS	-	333	514	42	694	429	-	881	-	17	-
B42	LABOR AND INDUSTRY DEPT	-	87,846	18,195	1,700	24,564	113,374	-	31,187	-	611	-
B43	IRON RANGE RESOURCES & REHAB	-	11,065	2,754	748	3,718	14,281	-	4,721	-	92	-
B7E	ARCHITECTURE, ENGINEERING BD	-	1,688	277	53	374	2,179	-	475	-	9	-
B7G	COMBATIVE SPORTS COMMISSION	-	269	79	68	107	347	-	136	-	3	-
B7P	ACCOUNTANCY BOARD	-	1,278	158	55	214	1,650	-	271	-	5	-
B7S	PRIVATE DETECTIVES BOARD	-	325	60	57	80	420	-	102	-	2	-
B82	PUBLIC UTILITIES COMM	-	2,362	1,819	394	2,455	3,049	-	3,119	-	61	-
B8D	AMATEUR SPORTS COMM	-	77	136	43	183	99	-	233	-	5	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	11	-	6	-	15	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	6,493	2,848	1,833	3,845	8,379	-	4,881	-	96	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	397,508	620,602	20,995	837,866	513,025	-	1,063,748	-	20,837	-
E37	EDUCATION DEPARTMENT	-	30,527	16,138	13,035	21,787	39,398	-	27,661	-	542	-
E40	HISTORICAL SOCIETY	-	721	-	96	-	931	-	-	-	-	-
E44	FARIBAULT ACADEMIES	-	9,071	7,238	2,502	9,772	11,708	-	12,407	-	243	-
E50	ARTS BOARD	-	3,973	356	334	481	5,127	-	610	-	12	-
E60	OFFICE OF HIGHER EDUCATION	-	12,929	2,650	1,487	3,578	16,686	-	4,542	-	89	-
E77	ZOOLOGICAL BOARD	-	21,494	8,900	2,350	12,015	27,740	-	15,254	-	299	-
E81	UNIVERSITY OF MINNESOTA	-	399	-	268	-	515	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	2	-	5	-	2	-	-	-	-	-
E97	SCIENCE MUSEUM	-	9	-	10	-	11	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	37	110	17	148	48	-	188	-	4	-
G03	LOTTERY	-	837	5,640	262	7,514	1,081	-	9,667	-	189	-
G05	RACING COMMISSION	-	6,603	496	391	670	8,522	-	850	-	17	-
G06	ATTORNEY GENERAL	-	7,941	13,092	1,459	17,676	10,249	-	22,441	-	440	-
G09	GAMBLING CONTROL BOARD	-	1,153	1,226	202	1,655	1,488	-	2,102	-	41	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	24,249	1,899	1,202	2,563	31,295	-	3,254	-	64	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	30	-	10	-	39	-	-	-	-	-
G10c	ARRA	-	1	-	2	-	1	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	88	-	2	-	88	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	3,055	1,712	556	2,311	3,943	-	2,934	-	57	-
G19	INDIAN AFFAIRS COUNCIL	-	1,332	198	216	267	1,719	-	339	-	7	-
G38	INVESTMENT BOARD	-	740	821	134	1,108	955	-	1,407	-	28	-
G39	GOVERNORS OFFICE	-	2,020	1,424	182	1,922	2,607	-	2,441	-	48	-
G45	MEDIATION SERVICES DEPT	-	25	-	37	-	32	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	30,549	11,945	1,679	16,127	39,427	-	20,475	-	401	-
G53	SECRETARY OF STATE	-	8,380	3,283	1,697	4,432	10,815	-	5,627	-	110	-
G61	STATE AUDITOR	-	64	-	53	-	83	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	3,203	3,362	170	4,539	4,134	-	5,763	-	113	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	3,897	3,520	232	4,753	5,029	-	6,034	-	118	-
G67	REVENUE DEPT	-	24,166	56,482	3,839	76,256	31,192	-	96,814	-	1,896	-
G69	TEACHERS RETIREMENT ASSOC	-	3,591	3,125	53	4,219	4,635	-	5,356	-	105	-
G8H	MMB HIGHER EDUCATION	-	5	-	10	-	7	-	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	940	-	28	-	1,213	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	13,011	-	1,060	-	16,791	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	470	192	60	260	607	-	330	-	6	-
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	28	-	17	-	37	-	-	-	-	-
G99	WFW	-	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-	-
GSJ	CAMPAIGN FINANCE BOARD	-	1,498	329	346	445	1,933	-	565	-	11	-
GSK	ADMINISTRATIVE HEARINGS	-	3,564	3,125	229	4,219	4,566	-	5,356	-	105	-
GSL	BLACK MINNESOTANS COUNCIL	-	1,425	198	160	267	1,839	-	339	-	5	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	1,028	157	133	212	1,327	-	269	-	5	-
G9N	ASIAN-PACIFIC COUNCIL	-	456	160	148	216	589	-	275	-	5	-
G9Q	MMB - DEBT SERVICE	-	888	-	2,195	-	1,146	-	-	-	-	-
G9R	MMB NON-OPERATING	-	4,176	-	1,986	-	5,380	-	-	-	-	-
G9T	TREASURY - NON OPERATING	-	1,734	-	600	-	2,238	-	-	-	-	-
GSX	CAPITOL AREA ARCHITECT	-	303	154	137	208	391	-	264	-	5	-
G9Y	DISABILITY COUNCIL	-	1,290	291	288	393	1,665	-	499	-	10	-
GPR	PAYROLL CLEARING	-	4	-	8	-	5	-	-	-	-	-

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support
	12.2	12.4	12.5	12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
	<b>MMB LT -</b>										
	<b>MANAGEMENT AND ADMINISTRATION</b>										
	<b>MAPS Operations and System Support</b>										
	<b>SEMA4 Operations and System Support</b>										
	<b>Budget Service -</b>										
	<b>Computer Operations</b>										
	<b>SEMA4 Operations Special Billing</b>										
	<b>MAPS Operations Special Billing</b>										
	<b>Human Resource Management &amp; Employee Insurance</b>										
	<b>Personnel Administration</b>										
	<b>MEDIATION SERVICES</b>										
	<b>State Agencies</b>										
	<b>LEGISLATIVE AUDITOR</b>										
H12	HEALTH DEPT	86,194	52,250	15,988	70,542	111,242	-	89,580	-	1,754	-
H55	HUMAN SERVICES DEPT	175,943	199,310	20,388	269,086	227,072	-	341,629	-	6,592	-
H55(b)	Human Services Institutions	90,499	71,552	5,213	96,602	116,798	-	122,645	-	2,402	-
H75	VETERANS AFFAIRS DEPT	53,716	42,816	4,844	57,940	69,326	-	73,500	-	1,441	-
H76	VETERANS HOME BOARD	435	-	288	-	562	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	4,002	910	178	1,228	5,165	-	1,559	-	31	-
H7C	NURSING BOARD	3,838	1,266	130	1,709	5,082	-	2,170	-	42	-
H7D	PHARMACY BOARD	6,823	435	171	587	8,548	-	746	-	15	-
H7F	DENTISTRY BOARD	3,869	382	141	516	4,994	-	654	-	13	-
H7H	CHIROPRACTIC EXAMINERS BOARD	917	196	136	265	1,184	-	337	-	7	-
H7J	OPTOMETRY BOARD	507	37	75	50	654	-	64	-	1	-
H7K	NURSING HOME ADMIN BOARD	1,160	356	204	481	1,497	-	610	-	12	-
H7L	SOCIAL WORK BOARD	2,731	432	197	583	3,525	-	741	-	15	-
H7M	MARRIAGE & FAMILY THERAPY BD	831	60	100	81	1,072	-	102	-	2	-
H7Q	PODIATRIC MEDICINE BOARD	462	19	75	26	596	-	33	-	1	-
H7R	VETERINARY MEDICINE BOARD	617	69	108	93	797	-	118	-	2	-
H7S	EMERGENCY MEDICAL SERVICES BD	2,844	876	582	1,182	3,671	-	1,501	-	29	-
H7U	DIETETICS & NUTRITION PRACTICE	444	30	69	40	573	-	51	-	1	-
H7V	PSYCHOLOGY BOARD	1,378	352	116	475	1,779	-	603	-	12	-
H7W	PHYSICAL THERAPY BOARD	966	119	99	160	1,246	-	203	-	4	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	1,286	158	174	214	1,660	-	271	-	5	-
H9G	OMBUDSMAN MH/MR	753	686	52	926	972	-	1,176	-	23	-
J33	TRIAL COURTS	123,015	84,012	10,750	113,423	158,763	-	144,001	-	2,821	-
J52	PUBLIC DEFENSE BOARD	8,130	23,376	1,215	31,560	10,492	-	40,068	-	785	-
J58	COURT OF APPEALS	1,254	3,797	109	5,126	1,632	-	6,509	-	127	-
J65	SUPREME COURT	15,623	11,629	1,408	15,700	20,164	-	19,932	-	390	-
J68	TAX COURT	245	238	43	321	316	-	408	-	8	-
J70	JUDICIAL STANDARDS BOARD	391	79	58	107	505	-	136	-	3	-
L10	LEGISLATURE	2,697	3,362	807	4,539	3,481	-	5,763	-	113	-
L49	LEGISLATIVE AUDITOR	7	-	14	-	9	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	35,464	11,312	1,784	15,273	45,770	-	19,390	-	380	-
P07	PUBLIC SAFETY DEPT	502,273	82,390	20,684	111,234	648,234	-	141,221	-	2,766	-
P78	CORRECTIONS DEPT	147,617	166,283	16,730	224,466	190,515	-	285,019	-	5,583	-
P7T	PEACE OFFICERS BOARD (POST)	1,081	474	237	640	1,395	-	813	-	16	-
P9E	SENTENCING GUIDELINES COMM	367	277	83	374	473	-	475	-	9	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	2	-	10	-	3	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	2	-	-	-	3	-	-	-	-	-
R28	MINN CONSERVATION CORPS	15	-	37	-	19	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	344,455	108,693	37,849	146,745	444,554	-	186,306	-	3,649	-
R32	POLLUTION CONTROL AGENCY	42,261	37,536	10,501	50,677	54,542	-	64,339	-	1,260	-
R9P	WATER & SOIL RESOURCES BOARD	6,259	2,808	1,718	3,791	8,078	-	4,814	-	94	-
T79	TRANSPORTATION DEPT	737,340	190,411	21,176	257,071	951,613	-	326,375	-	6,393	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	152	-	77	-	196	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
XXX	Total	0	0	0	(0)	(0)	0	0	0	0	0

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Budgeted FY09 SARRA GRANT	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency
	15.3	15.4	15.5	16.2	17.1	20	21.2	21.3	21.4	21.5	22.2
	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services
<b>1.2 Equipment Use Charge</b>											
3 G02-3.0 DEPARTMENT OF ADMINISTRATION											
3.2 G02-3.2 ADMIN MANAGEMENT SERVICES											
3.3 G02-3.3 Commissioner's Office											
3.4 G02-3.4 Human Resources											
3.5 G02-3.5 Financial Management and Reporting											
3.6 G02-3.6 Fiscal Agent - Non allocable											
4.2 G02-4.2 Government & Citizen Services											
4.4 G02-4.4 Resource Recovery											
4.5 G02-4.5 Real Estate & Construction Services											
4.7 G02-4.7 Real Property Enterprise System \$2,485,982/10 years/Beg 2011											
4.8 G02-4.8 Materials Management											
4.9 G02-4.9 Gift & Acceptance											
4.10 G02-4.10 Central Mail											
4.11 G02-4.11 Enterprise Performance Improvement											
4.12 G02-4.12 Grants Mgt											
4.13 G02-4.13 SmART FMR											
4.14 G02-4.14 SmART HR											
4.15 G02-4.15 Smart FMR/HR											
6.2 G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY											
6.3 G46-6.3 IT Spend											
6.4 G46-6.4 Small Agency Tech Projects											
6.5 G46-6.5 OET - Non allocable											
6.6 G46-6.6 Electronic Licensing \$7,330,264/10 years/ Begning in 2011											
8.2 G10-8.2 MINNESOTA MANAGEMENT & BUDGET											
8.3 G10-8.3 INTERNAL CONTROL & ACCOUNTABILITY											
<b>G10-9.2 TREASURY DIVISION</b>											
9.3 G10-9.3 Treasury											
9.4 G10-9.4 Treasury - Other											
10.2 G10-10.2 MMB - BUDGET DIVISION											
10.3 G10-10.3 Analysis & Control (EBO's)											
10.4 G10-10.4 Budget Operations and Planning											
10.5 G10-10.5 Budget Division - Non Allocable											
11.2 G10-11.2 MMB-ACCOUNTING DIVISION											
11.3 G10-11.3 Central Payroll											
11.4 G10-11.4 Accounting Services											
11.5 G10-11.5 Financial Reporting											
11.6 G10-11.6 Financial Reporting - Single Audit											
11.7 G10-11.7 Accounting Services - Non Allocable											
12.2 G10-12.2 MMB LT - MANAGEMENT AND ADMINISTRATION											
12.4 G10-12.4 MAPS Operations and System Support											
12.5 G10-12.5 SEMA4 Operations and System Support											
12.6 G10-12.6 Budget Service - Computer Operations											
12.7 G10-12.7 SEMA4 Operations Special Billing											
12.8 G10-12.8 MAPS Operations Special Billing											
12.9 G10-12.9 MMB - OTHER - Non-Allocable											
13.2 G10-13.2 Human Resource Management & Employee Insurance											
13.3 G10-13.3 Personnel Administration											
13.5 G10-13.5 Employee Relations - Non Allocable											
14.2 G45-14.2 MEDIATION SERVICES											
14.3 G45-14.3 State Agencies											
14.4 G45-14.4 Mediation/Representation - General											
15.2 L49-15.2 LEGISLATIVE AUDITOR											
15.3 L49-15.3 Financial Audits	(4,080,591)										
15.4 L49-15.4 Program Audits	-	(1,708,194)									
15.5 L49-15.5 Single Audits	-	-	(531,288)								
15.6 L49-15.6 Audit Comm.	-	-	-								
16.2 G61-16.2 STATE AUDITOR	-	-	-	(111,281)							
17.3 ARRA - 17.3 ARRA	-	-	-	-	(24,072)						
3.0 G02-3.0 DEPARTMENT OF ADMINISTRATION	31,045						(36,267)				
3.2 G02-3.2 ADMIN MANAGEMENT SERVICES							2,785		(60,501)		
3.3 G02-3.3 Commissioner's Office								3,302	(3,302)		
3.4 G02-3.4 Human Resources								2,985		(2,985)	
3.5 G02-3.5 Financial Management and Reporting								4,995		(4,995)	
3.6 G02-3.6 Fiscal Agent - Non allocable								49,220		-	
4.2 G02-4.2 Government & Citizen Services	71,755	19,572				1,322		299	253	129	(172,700)
4.4 G02-4.4 Resource Recovery											19,285
4.5 G02-4.5 Real Estate & Construction Services											17,054
4.7 G02-4.7 Real Property Enterprise System											-
4.8 G02-4.8 Materials Management											94,831
4.9 G02-4.9 Gift & Acceptance											-
4.10 G02-4.10 Central Mail											16,540
4.11 G02-4.11 Enterprise Performance Improvement											13,497
4.12 G02-4.12 Grants Mgt											1,847
4.13 G02-4.13 SmART FMR											5,600

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
**Exhibit B—Allocation of General Support Costs**  
**Multiple Rate Method**

		Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Budgeted FY09 SARRA GRANT	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency
		15.3	15.4	15.5	16.2	17.1	20	21.2	21.3	21.4	21.5	22.2
		Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services
4.14	G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	4,046
4.15	G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	77,929	-	-	-	-	-	-	194	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-
6.4	G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg )	-	-	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	312,355	-	-	-	-	-	-	-	-	-
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	251	-	-	-	-	-	-	-	-	-
10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-
10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	357,410	-	13,231	-	-	-	-	-	-	-
11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-
11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-
11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-
12.2	G10-12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION	10,579	-	-	-	-	-	-	-	-	-
12.4	G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-
12.5	G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-
12.7	G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-
12.8	G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-
13.2	G10-13.2	Human Resource Management & Employee Insurance	98,217	4,638	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	40,872	-	-	-	-	-	-	-	-	-
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
17.3	ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	1	-	59	-	14	11	10	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-	-	3	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
	G02-0007	Public Info Policy Analysis - PIPA	-	-	-	-	132	-	29	24	12	-
	G02-0009	Construction Services	-	-	-	-	814	-	121	102	81	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	0	-
	G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	5	-	110	-	20	17	103	-
	G02-0014	Capital Group Parking	-	-	-	-	708	-	57	48	175	-
	G02-0015a	Fleet Services	-	-	-	-	1,773	-	62	52	1,353	-
	G02-0015b	Fleet Services - Commuter Van	-	-	-	-	-	-	-	-	0	-
	G02-0016	Development Disabilities	-	-	14	-	170	-	23	19	37	-
	G02-0017a	Risk Management - P&C	-	-	-	-	3,269	-	74	62	218	-
	G02-0017b	Risk Management - Workers' Compensation	-	-	-	-	8,491	-	223	188	296	-
	G02-0018	Gov's Res Concl (Ceremonial Hse Gt)	-	-	-	-	0	-	-	-	1	-
	G02-0021a	Plant Management (Leases)	-	-	-	-	8,017	-	1,425	1,205	1,097	-
	G02-0021b	Plant Management (Repairs)	-	-	-	-	63	-	13	11	49	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	223	-	82	69	67	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-	-	0	-
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	422	-	-	-	7	-
	G02-0021g	Plant Management (Janitorial Services)	-	-	-	-	296	-	139	117	24	-
	G02-0024	MN Bookstore	-	-	-	-	439	-	72	61	147	-
	G10-0026	Management Analysis	-	-	-	-	679	-	131	110	77	-
	G02-0028	Office Supply Connection	-	-	-	-	1,717	-	47	40	686	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	516	-	135	114	16	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	504	-	80	68	40	-
	G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
	G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
	G02-0031	Central Mail	-	-	-	-	2,589	-	48	40	178	-
	G02-0034	Other Non-allocable	-	-	-	-	68	-	14	12	25	-
	G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	-	-	-	-	25	21	15	-

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual

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Multiple Rate Method

		Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency
		15.3	15.4	15.5	16.2	17.1	20	21.2	21.3	21.4	21.5	22.2
		Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services
G02-0037	MN Geospatial Information Office	-	-	-	1	-	479	-	87	73	43	-
G02-0038	Environmental Quality Board	-	-	-	-	-	159	-	33	28	17	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-	-
G09-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	-	-	-	-	270	-	49	41	80	-
G02-0044	RECS - Energy	-	-	-	-	-	52	-	-	-	2	-
G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-	0	-
G02-0046	SmART HR	-	-	-	-	-	2	-	1	1	4	-
G02-0047	Grants Mgt	-	-	-	-	-	18	-	4	3	4	-
B04	AGRICULTURE DEPT	49,433	13,048	-	116	-	-	-	-	-	-	-
B11	BARBER/COSMETOLOGIST EXAMINERS	8,781	-	-	-	-	-	-	-	-	-	-
B13	COMMERCE DEPT	31,135	-	15,910	1,582	45	-	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	8,591	-	-	11	-	-	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	15,515	-	-	-	-	-	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	158,583	62,725	90,211	22,024	5,408	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	1,179	-	-	-	-	-	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	3,158	-	-	-	-	-	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	55,694	240,367	-	50	-	-	-	-	-	-	-
B43	IRON RANGE RESOURCES & REHAB	53,160	-	-	-	-	-	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	23,653	-	-	-	-	-	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-	-	-	-	-
B7S	ACCOUNTANCY BOARD	3,158	-	-	-	-	-	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	20,795	-	-	-	-	-	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	15,427	-	-	-	-	-	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	33,344	-	-	1	-	-	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	209,724	201,302	-	7,703	-	-	-	-	-	-	-
E37	EDUCATION DEPARTMENT	102,890	94,559	49,097	7,156	0	-	-	-	-	-	-
E40	HISTORICAL SOCIETY	206	-	-	-	-	-	-	-	-	-	-
E44	FARIBAULT ACADEMIES	44,791	-	-	-	-	-	-	-	-	-	-
E50	ARTS BOARD	6,837	-	-	7	-	-	-	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	-	-	-	-
E77	ZOOLOGICAL BOARD	22,042	-	-	-	-	-	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	177	-	-	-	-	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	-	-	-
G03	LOTTERY	23,089	-	-	-	-	-	-	-	-	-	-
G05	RACING COMMISSION	7,195	-	-	-	-	-	-	-	-	-	-
G06	ATTORNEY GENERAL	33,078	-	-	9	-	-	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	4,543	-	-	-	-	-	-	-	-	-	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	-	-	-	-	-	-	-	-	-	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-
G10c	ARRA	-	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	3,713	-	-	-	-	-	-	-	-	-	-
G38	INVESTMENT BOARD	238,661	-	-	-	-	-	-	-	-	-	-
G39	GOVERNORS OFFICE	30,411	-	-	-	-	-	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-
G53	SECRETARY OF STATE	30,647	-	-	28	-	-	-	-	-	-	-
G61	STATE AUDITOR	26,772	-	-	-	-	-	-	-	-	-	-
G62	MNN STATE RETIREMENT SYSTEM	142,271	-	-	-	-	-	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	113,894	-	-	-	-	-	-	-	-	-	-
G67	REVENUE DEPT	327,389	-	2,624	-	-	-	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	148,401	-	-	-	-	-	-	-	-	-	-
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	3,158	-	-	-	-	-	-	-	-	-	-
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-	-
G98	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-	-	-
G98	VFW	-	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	11,493	-	-	-	-	-	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	28,187	-	-	-	-	-	-	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	3,158	-	-	-	-	-	-	-	-	-	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	59	-	-	-	-	-	-	-
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-	-

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	15.3	15.4	15.5	16.2	17.1	20	21.2	21.3	21.4	21.5	22.2
	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services
H12	HEALTH DEPT	40,342	12,026	69,435	2,237	-	-	-	-	-	-
H55	HUMAN SERVICES DEPT	247,776	155,948	214,702	59,585	17,568	-	-	-	-	-
H55(b)	Human Services Institutions	-	-	-	-	-	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	64,544	-	-	-	-	-	-	-	-	-
H76	VETERANS HOME BOARD	77,825	-	-	-	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-	-	-	-	-	-
H7D	PHARMACY BOARD	3,158	-	-	0	-	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	3,158	-	-	-	-	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	7,868	-	-	-	-	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-	-	-	-
H7Q	PODIATRIC MEDICINE BOARD	-	-	-	-	-	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	15,221	-	-	2	-	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	6,005	-	-	-	-	-	-	-	-	-
H9G	OMBUDSMAN MH/MR	-	-	-	-	-	-	-	-	-	-
J33	TRIAL COURTS	471	-	-	3	-	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	2,858	13,598	-	-	-	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-	-	-	-	-	-
J65	SUPREME COURT	28,993	4,559	-	9	-	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	177	-	-	-	-	-	-	-	-	-
L10	LEGISLATURE	-	645,643	-	-	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	9,759	723	2	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	42,508	12,026	23,428	885	-	-	-	-	-	-
P78	CORRECTIONS DEPT	94,940	202,009	-	17	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	3,158	-	-	-	-	-	-	-	-	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	161,971	23,581	28,621	415	-	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	38,701	-	-	243	0	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	41,903	2,594	-	48	-	-	-	-	-	-
T79	TRANSPORTATION DEPT	80,581	-	14,270	8,347	1,049	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	6,807	-	-	-	-	-	-	-	-	-
0	Other	65,714	-	-	-	-	-	-	-	-	-
XXX	Total	(0)	0	0	(0)	0	(0)	0	(0)	0	(0)

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

		1xx-2xx 22.4	Leases 22.5	square feet of agencies using system 22.7	Purchase Order Transactions 22.8	PO's & RQ's & CR's in fund 590 22.9	Postage revolving fund charges - FY (Actual) 22.10	Number of FTE's - FY (Actual) 22.11	\$ of Grants received (5GXX) actual FY09 22.12	Acctg Trans for designated agencies by effective dates 22.13	FTE's for designated agencies by effective dates 22.14	Acctg Trans & FTE's for designated agencies by effective dates 22.15
		Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance	Central Mall	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR
	<b>1.2 Equipment Use Charge</b>											
3	G02-3.0 DEPARTMENT OF ADMINISTRATION											
3.2	G02-3.2 ADMIN MANAGEMENT SERVICES											
3.3	G02-3.3 Commissioner's Office											
3.4	G02-3.4 Human Resources											
3.5	G02-3.5 Financial Management and Reporting											
3.6	G02-3.6 Fiscal Agent - Non allocable											
4.2	G02-4.2 Government & Citizen Services											
4.4	G02-4.4 Resource Recovery											
4.5	G02-4.5 Real Estate & Construction Services											
4.7	G02-4.7 Real Property Enterprise System \$2,485,982/10 years/Beg 2011											
4.8	G02-4.8 Materials Management											
4.9	G02-4.9 Gift & Acceptance											
4.10	G02-4.10 Central Mail											
4.11	G02-4.11 Enterprise Performance Improvement											
4.12	G02-4.12 Grants Mgt											
4.13	G02-4.13 SmART FMR											
4.14	G02-4.14 SmART HR											
4.15	G02-4.15 Smart FMR/HR											
6.2	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY											
6.3	G46-6.3 IT Spend											
6.4	<b>G46-6.4 Small Agency Tech Projects</b>											
6.5	G46-6.5 OET - Non allocable											
6.6	G46-6.6 Electronic Licensing \$7,330,264/10 years/ Beg in 2011											
8.2	G10-8.2 MINNESOTA MANAGEMENT & BUDGET											
8.3	G10-8.3 INTERNAL CONTROL & ACCOUNTABILITY											
9.2	<b>G10-9.2 TREASURY DIVISION</b>											
9.3	G10-9.3 Treasury											
9.4	G10-9.4 Treasury - Other											
10.2	G10-10.2 MMB - BUDGET DIVISION											
10.3	G10-10.3 Analysis & Control (EBO's)											
10.4	G10-10.4 Budget Operations and Planning											
10.5	G10-10.5 Budget Division - Non Allocable											
11.2	G10-11.2 MMB-ACCOUNTING DIVISION											
11.3	G10-11.3 Central Payroll											
11.4	G10-11.4 Accounting Services											
11.5	G10-11.5 Financial Reporting											
11.6	G10-11.6 Financial Reporting - Single Audit											
11.7	G10-11.7 Accounting Services - Non Allocable											
12.2	G10-12.2 MMB LT - MANAGEMENT AND ADMINISTRATION											
12.4	G10-12.4 MAPS Operations and System Support											
12.5	G10-12.5 SEMA4 Operations and System Support											
12.6	G10-12.6 Budget Service - Computer Operations											
12.7	G10-12.7 SEMA4 Operations Special Billing											
12.8	G10-12.8 MAPS Operations Special Billing											
12.9	G10-12.9 MMB - OTHER - Non-Allocable											
13.2	G10-13.2 Human Resource Management & Employee Insurance											
13.3	G10-13.3 Personnel Administration											
13.5	G10-13.5 Employee Relations - Non Allocable											
14.2	G45-14.2 MEDIATION SERVICES											
14.3	G45-14.3 State Agencies											
14.4	<b>G45-14.4 Mediation/Representation - General</b>											
15.2	L49-15.2 LEGISLATIVE AUDITOR											
15.3	L49-15.3 Financial Audits											
15.4	<b>L49-15.4 Program Audits</b>											
15.5	L49-15.5 Single Audits											
15.6	L49-15.6 Audit Comm.											
16.2	G61-16.2 STATE AUDITOR											
17.3	ARRA - 17.3 ARRA											
3.0	<b>G02-3.0 DEPARTMENT OF ADMINISTRATION</b>											
3.2	<b>G02-3.2 ADMIN MANAGEMENT SERVICES</b>											
3.3	G02-3.3 Commissioner's Office											
3.4	G02-3.4 Human Resources											
3.5	G02-3.5 Financial Management and Reporting											
3.6	G02-3.6 Fiscal Agent - Non allocable											
4.2	G02-4.2 Government & Citizen Services											
4.4	G02-4.4 Resource Recovery	(19,285)										
4.5	G02-4.5 Real Estate & Construction Services	-	(17,054)									
4.7	G02-4.7 Real Property Enterprise System	-	-	-								
4.8	G02-4.8 Materials Management	-	-	-	(94,831)							
4.9	G02-4.9 Gift & Acceptance	-	-	-	-	-						
4.10	G02-4.10 Central Mail	-	-	-	-	(16,540)						
4.11	G02-4.11 Enterprise Performance Improvement	-	-	-	-	-	(13,497)					
4.12	G02-4.12 Grants Mgt	-	-	-	-	-	-	(1,847)				
4.13	G02-4.13 SmART FMR	-	-	-	-	-	-	-	(5,600)			



State of Minnesota

Statewide Cost Allocation Plan

Fiscal Year 2009 Actual

Exhibit B—Allocation of General Support Costs

Multiple Rate Method

			square feet of agencies using system	Purchase Order Transactions	PO's & RQ's & CR's in fund 690	Postage revolving fund charges - FY (Actual)	Number of FTE's - FY (Actual)	\$ of Grants received (5GXX) actual FY09	Acctg Trans for designated agencies by effective dates	FTE's for designated agencies by effective dates	Acctg Trans & FTE's for designated agencies by effective dates		
		1xx-2xx	22.4	22.5	22.7	22.8	22.9	22.10	22.11	22.12	22.13	22.14	22.15
			Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SMART FMR	SMART HR	Smart FMR/HR
4.14	G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	(4,046)	-
4.15	G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	41	-	-	102	-	0	9	-	-	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-	-
6.4	G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-	-
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg 1	-	-	-	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	49	-	-	248	-	173	50	-	-	-	-
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-	-
10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-	-
10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-	-
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-	-
11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-	-
11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-	-
11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-	-
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-	-
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
12.2	G10-12.2	MMB IT - MANAGEMENT AND ADMINISTRATION	17	-	-	-	-	-	-	-	-	-	-
12.4	G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-	-
12.5	G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-	-
12.7	G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-	-
12.8	G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-	-
13.2	G10-13.2	Human Resource Management & Employee Insurance	9	-	-	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	5	-	-	31	-	6	3	0	-	1,177	-
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	18	-	-	96	-	26	17	-	-	-	-
15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-	-
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	27	33	-	146	-	30	28	-	-	-	-
17.3	ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-	-
	G02-0002	State Archaeology	1	33	-	13	-	-	1	-	-	-	-
	G02-0003	Public Broadcasting	-	690	-	5	-	-	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-	-
	G02-0007	Public Info Policy Analysis - PIPA	1	33	-	11	-	0	1	-	-	-	-
	G02-0009	Construction Services	8	-	-	43	-	4	5	0	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	-	-	-
	G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-	-
	G02-0012	STAR	1	66	-	146	-	8	1	0	-	-	-
	G02-0014	Capital Group Parking	7	33	-	81	-	6	2	-	-	-	-
	G02-0015a	Fleet Services	18	131	-	153	-	4	2	-	-	-	-
	G02-0015b	Fleet Services - Commuter Van	-	-	-	53	-	-	-	-	-	-	-
	G02-0016	Development Disabilities	2	33	-	-	-	4	1	2	-	-	-
	G02-0017a	Risk Management - P&C	34	164	-	186	-	4	3	-	-	-	-
	G02-0017b	Risk Management - Workers' Compensation	87	-	-	50	-	31	9	-	-	-	-
	G02-0018	Gov's Res Concl (Ceremonial Hse GR)	0	-	-	1	-	0	-	-	-	-	-
	G02-0021a	Plant Management (Leases)	82	164	-	992	-	1	57	-	-	-	-
	G02-0021b	Plant Management (Repairs)	1	33	-	9	-	-	1	-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	2	66	-	31	-	-	3	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-	-	-	-	-
	G02-0021f	Plant Management (Facilities Repair & Replacement)	4	-	-	11	-	-	-	-	-	-	-
	G02-0021g	Plant Management (Janitorial Services)	3	-	-	25	-	-	6	-	-	-	-
	G02-0024	MN Bookstore	5	66	-	44	-	21	3	-	-	-	-
	G10-0026	Management Analysis	7	33	-	54	-	5	5	-	-	-	-
	G02-0028	Office Supply Connection	18	66	-	15	-	9	2	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	5	-	-	9	-	-	5	-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	5	-	-	29	-	3	3	-	-	-	-
	G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-	-
	G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-	-
	G02-0031	Central Mail	27	-	-	34	-	-	2	-	-	-	-
	G02-0034	Other Non-allocable	1	-	-	29	-	(1)	1	-	-	-	-
	G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	1	33	-	16	-	3	1	-	-	-	-

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	1xx-2xx 22.4	Leases 22.5	square feet of agencies using system 22.7	Purchase Order Transactions 22.8	PO's & RQ's & CR's in fund 690 22.9	Postage revolving fund charges - FY (Actual) 22.10	Number of FTE's - FY (Actual) 22.11	\$ of Grants received (5GXX) actual FY09 22.12	Acctg Trans for designated agencies by effective dates 22.13	FTE's for designated agencies by effective dates 22.14	Acctg Trans & FTE's for designated agencies by effective dates 22.15
	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR
G02-0037	MN Geospatial Information Office	5	-	-	44	-	3	-	-	-	-
G02-0038	Environmental Quality Board	2	-	-	20	-	1	-	-	-	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G30-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	3	-	-	34	-	2	-	-	-	-
G02-0044	RECS - Energy	1	-	-	0	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-0046	SmART HR	0	-	-	-	-	0	-	-	-	-
G02-0047	Grants Mgt	0	-	-	4	-	0	-	-	-	-
B04	AGRICULTURE DEPT	141	394	-	2,202	245	108	4	-	-	-
B11	BARBER/COSMETOLOGIST EXAMINERS	3	33	-	56	36	3	-	-	-	-
B13	COMMERCE DEPT	160	99	-	837	464	81	118	-	-	-
B14	ANIMAL HEALTH BOARD	17	33	-	231	43	14	10	-	-	-
B20	EXPLORE MINNESOTA TOURISM	32	99	-	192	103	13	8	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	455	2,464	-	2,010	25	430	374	-	-	-
B34	HOUSING FINANCE AGENCY	73	66	-	313	60	55	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	5	33	-	11	3	3	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	167	394	-	1,480	535	121	5	-	-	-
B43	IRON RANGE RESOURCES & REHAB	38	66	-	427	21	18	55	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	2	-	-	45	21	2	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	0	33	-	9	0	1	-	507	181	-
B7P	ACCOUNTANCY BOARD	1	33	-	27	20	1	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	0	-	-	11	-	0	-	-	-	-
B82	PUBLIC UTILITIES COMM	17	-	-	85	-	12	-	-	-	-
B9D	AMATEUR SPORTS COMM	1	-	-	0	-	1	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	22	33	-	276	-	19	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	4,507	-	-	-	86	4,116	-	-	-	-
E37	EDUCATION DEPARTMENT	227	164	-	1,408	173	107	203	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	2	-	-	-	-	-	-
E44	FARIBAULT ACADEMIES	44	99	-	383	-	48	-	-	-	-
E50	ARTS BOARD	3	-	-	170	18	2	24	-	815	-
E60	OFFICE OF HIGHER EDUCATION	66	66	-	493	89	18	4	-	-	-
E77	ZOOLOGICAL BOARD	65	-	-	1,106	-	59	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	51	-	-	5	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	0	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	1	-	-	-	-	1	-	-	-	-
G03	LOTTERY	32	66	-	-	19	37	-	-	-	-
G05	RACING COMMISSION	6	-	-	92	-	3	-	-	-	-
G06	ATTORNEY GENERAL	105	33	-	367	188	87	-	-	-	-
G09	GAMBLING CONTROL BOARD	8	-	-	36	5	8	-	-	-	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	1,956	263	-	123	119	13	-	-	-	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	1	-	-	3	-	-	-	-	-	-
G10c	ARRA	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	13	66	-	235	46	11	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	2	66	-	67	0	1	-	2,509	453	-
G38	INVESTMENT BOARD	12	-	-	13	8	5	-	-	-	-
G39	GOVERNORS OFFICE	11	66	-	96	14	9	-	-	-	-
G45	MEDIATION SERVICES DEPT	0	-	-	1	-	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	255	460	-	591	323	79	-	-	-	-
G53	SECRETARY OF STATE	34	296	-	285	385	22	0	-	-	-
G61	STATE AUDITOR	0	-	-	3	-	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	37	33	-	79	563	22	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	30	-	-	159	950	23	-	-	-	-
G67	REVENUE DEPT	406	131	-	1,242	2,514	375	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	26	-	-	80	318	21	-	-	-	-
G8H	MMB HIGHER EDUCATION	-	-	-	0	-	-	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	1	-	-	1	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	18	-	-	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	1	-	-	29	1	1	-	-	-	-
G93	MILLITARY ORDER OF PURPLE HEART	-	33	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	0	-	-	0	-	-	-	-	-	-
G98	VFW	-	33	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	33	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	2	-	-	36	24	2	-	154	754	-
G9K	ADMINISTRATIVE HEARINGS	29	33	-	115	166	21	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	1	33	-	83	-	1	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	1	-	-	82	6	1	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	1	33	-	16	1	1	-	-	-	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	115	-	-	7	-	-	1	-	-	-
G9T	TREASURY - NON OPERATING	0	-	-	0	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	1	33	-	15	1	1	-	-	-	-
G9Y	DISABILITY COUNCIL	2	33	-	84	4	2	-	2,430	666	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-

State of Minnesota

Statewide Cost Allocation Plan

Fiscal Year 2009 Actual

Exhibit B—Allocation of General Support Costs

Multiple Rate Method

		1xxx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions	PO's & RQ's & CR's in fund 590	Postage revolving fund charges - FY (Actual)	Number of FTE's - FY (Actual)	\$ of Grants received (5GXX) actual FY09	Acctg Trans for designated agencies by effective dates	FTE's for designated agencies by effective dates	Acctg Trans & FTE's for designated agencies by effective dates
		22.4	22.5	22.7	22.8	22.9	22.10	22.11	22.12	22.13	22.14	22.15
		Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SMART FMR	SMART HR	Smart FMR/HR
H12	HEALTH DEPT	473	329	-	3,667	-	1,020	347	290	-	-	-
H55	HUMAN SERVICES DEPT	1,209	2,497	-	2,944	-	1,572	1,322	322	-	-	-
H55(b)	Human Services Institutions	1,139	33	-	945	-	-	475	-	-	-	-
H75	VETERANS AFFAIRS DEPT	254	131	-	2,802	-	21	285	2	-	-	-
H76	VETERANS HOME BOARD	-	-	-	-	-	-	-	-	-	-	-
H76	MEDICAL PRACTICE BOARD	9	-	-	81	-	73	6	-	-	-	-
H7C	NURSING BOARD	10	-	-	57	-	112	8	-	-	-	-
H7D	PHARMACY BOARD	4	-	-	29	-	49	3	-	-	-	-
H7F	DENTISTRY BOARD	3	-	-	48	-	29	3	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	1	-	-	26	-	14	1	-	-	-	-
H7J	OPTOMETRY BOARD	0	-	-	16	-	3	0	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	3	-	-	56	-	3	2	-	-	-	-
H7L	SOCIAL WORK BOARD	3	-	-	62	-	32	3	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	0	-	-	23	-	6	0	-	-	-	-
H7Q	PODIATRIC MEDICINE BOARD	0	-	-	17	-	1	0	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	1	-	-	19	-	5	0	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	8	-	-	81	-	27	6	6	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	19	-	3	0	-	-	-	-
H7V	PSYCHOLOGY BOARD	2	-	-	44	-	12	2	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	1	-	-	28	-	17	1	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	1	-	-	30	-	7	1	-	-	-	-
H9G	OMBUDSMAN MH/MR	5	66	-	66	-	4	5	-	-	-	-
J33	TRIAL COURTS	733	-	-	2,531	-	32	557	1	-	-	-
J52	PUBLIC DEFENSE BOARD	158	-	-	201	-	-	155	-	-	-	-
J58	COURT OF APPEALS	31	33	-	72	-	54	25	-	-	-	-
J65	SUPREME COURT	122	230	-	633	-	114	77	0	-	-	-
J68	TAX COURT	2	33	-	10	-	6	2	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	1	-	-	17	-	-	1	-	-	-	-
L10	LEGISLATURE	188	33	-	0	-	1	22	-	-	-	-
L49	LEGISLATIVE AUDITOR	0	33	-	0	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	135	66	-	344	-	2	75	-	-	-	-
P07	PUBLIC SAFETY DEPT	757	1,544	-	5,901	-	3,928	546	255	-	-	-
P78	CORRECTIONS DEPT	1,281	723	-	7,486	-	133	1,103	28	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	3	-	-	21	-	12	3	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	2	-	-	21	-	1	2	-	-	-	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	922	1,380	-	5,240	-	786	721	114	-	-	-
R32	POLLUTION CONTROL AGENCY	380	394	-	1,933	-	308	249	21	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	23	197	-	374	-	8	19	0	-	-	-
T79	TRANSPORTATION DEPT	1,712	1,446	-	40,490	-	227	1,263	1	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	3	-	-	-	-	-	-	-
0	Other	-	329	-	-	-	-	-	-	-	-	-
XXX	Total	(0)	(0)	-	(0)	-	0	0	(0)	(0)	0	-

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2009 Actual  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	Net Administrative Expenditures by Division	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
	24.2	24.3	24.6	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
1.2	<b>Equipment Use Charge</b>										
3	G02-3.0	DEPARTMENT OF ADMINISTRATION									
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES									
3.3	G02-3.3	Commissioner's Office									
3.4	G02-3.4	Human Resources									
3.5	G02-3.5	Financial Management and Reporting									
3.6	G02-3.6	Fiscal Agent - Non allocable									
4.2	G02-4.2	Government & Citizen Services									
4.4	G02-4.4	Resource Recovery									
4.5	G02-4.5	Real Estate & Construction Services									
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 years/Beg 2011									
4.8	G02-4.8	Materials Management									
4.9	G02-4.9	Gift & Acceptance									
4.10	G02-4.10	Central Mail									
4.11	G02-4.11	Enterprise Performance Improvement									
4.12	G02-4.12	Grants Mgt									
4.13	G02-4.13	SmART FMR									
4.14	G02-4.14	SmART HR									
4.15	G02-4.15	Smart FMR/HR									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
6.4	G46-6.4	<b>Small Agency Tech Projects</b>									
6.5	G46-6.5	OET - Non allocable									
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ Begning in 2011									
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY									
9.2	G10-9.2	<b>TREASURY DIVISION</b>									
9.3	G10-9.3	Treasury									
9.4	G10-9.4	Treasury - Other									
10.2	G10-10.2	MMB - BUDGET DIVISION									
10.3	G10-10.3	Analysis & Control (EBO's)									
10.4	G10-10.4	Budget Operations and Planning									
10.5	G10-10.5	Budget Division - Non Allocable									
11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
11.3	G10-11.3	Central Payroll									
11.4	G10-11.4	Accounting Services									
11.5	G10-11.5	Financial Reporting									
11.6	G10-11.6	Financial Reporting - Single Audit									
11.7	G10-11.7	Accounting Services - Non Allocable									
12.2	G10-12.2	MMB LT - MANAGEMENT AND ADMINISTRATION									
12.4	G10-12.4	MAPS Operations and System Support									
12.5	G10-12.5	SEMA4 Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	SEMA4 Operations Special Billing									
12.8	G10-12.8	MAPS Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable									
13.2	G10-13.2	Human Resource Management & Employee Insurance									
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									
14.2	G45-14.2	MEDIATION SERVICES									
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	<b>Mediation/Representation - General</b>									
15.2	L49-15.2	LEGISLATIVE AUDITOR									
15.3	L49-15.3	Financial Audits									
15.4	L49-15.4	<b>Program Audits</b>									
15.5	L49-15.5	Single Audits									
15.6	L49-15.6	Audit Comm.									
16.2	G61-16.2	STATE AUDITOR									
17.3	ARRA - 17.3	ARRA									
3.0	G02-3.0	<b>DEPARTMENT OF ADMINISTRATION</b>									
3.2	G02-3.2	<b>ADMIN MANAGEMENT SERVICES</b>									
3.3	G02-3.3	Commissioner's Office									
3.4	G02-3.4	Human Resources									
3.5	G02-3.5	Financial Management and Reporting									
3.6	G02-3.6	Fiscal Agent - Non allocable									
4.2	G02-4.2	Government & Citizen Services									
4.4	G02-4.4	Resource Recovery									
4.5	G02-4.5	Real Estate & Construction Services									
4.7	G02-4.7	Real Property Enterprise System									
4.8	G02-4.8	Materials Management									
4.9	G02-4.9	Gift & Acceptance									
4.10	G02-4.10	Central Mail									
4.11	G02-4.11	Enterprise Performance Improvement									
4.12	G02-4.12	Grants Mgt									
4.13	G02-4.13	SmART FMR									

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		Net Administrative Expenditures by Division	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
		24.2	24.3	24.6	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
		OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
4.14	G02-4.14	SmART HR										
4.15	G02-4.15	Smart FMR/HR										
5.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	(262,241)									
5.3	G46-6.3	IT Spend	249,580									
5.4	G46-6.4	Small Agency Tech Projects	12,661									
5.5	G46-6.5	OET - Non allocable	-									
5.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg y	-									
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	4,840		(373,506)							
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
9.2	G10-9.2	TREASURY DIVISION			26,586		(26,586)					
9.3	G10-9.3	Treasury					18,351	(18,351)				
9.4	G10-9.4	Treasury - Other					8,235					
10.2	G10-10.2	MMB - BUDGET DIVISION							(36,235)			
10.3	G10-10.3	Analysis & Control (EBO's)							20,489	(20,466)		
10.4	G10-10.4	Budget Operations and Planning							10,887		(10,887)	
10.5	G10-10.5	Budget Division - Non Allocable							4,882			
11.2	G10-11.2	MMB-ACCOUNTING DIVISION			62,341							(432,982)
11.3	G10-11.3	Central Payroll										138,554
11.4	G10-11.4	Accounting Services										147,124
11.5	G10-11.5	Financial Reporting										142,710
11.6	G10-11.6	Financial Reporting - Single Audit										4,594
11.7	G10-11.7	Accounting Services - Non Allocable										
12.2	G10-12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION			178,251							
12.4	G10-12.4	MAPS Operations and System Support										
12.5	G10-12.5	SEMA4 Operations and System Support										
12.6	G10-12.6	Budget Service - Computer Operations										
12.7	G10-12.7	SEMA4 Operations Special Billing										
12.8	G10-12.8	MAPS Operations Special Billing										
12.9	G10-12.9	MMB - OTHER - Non-Allocable			8,380							
13.2	G10-13.2	Human Resource Management & Employee Insurance			61,965							
13.3	G10-13.3	Personnel Administration										
13.5	G10-13.5	Employee Relations - Non Allocable										
14.2	G45-14.2	MEDIATION SERVICES	68					2		2	3	
14.3	G45-14.3	State Agencies										
14.4	G45-14.4	Mediation/Representation - General										
15.2	L49-15.2	LEGISLATIVE AUDITOR	315					6		8	5	
15.3	L49-15.3	Financial Audits										
15.4	L49-15.4	Program Audits										
15.5	L49-15.5	Single Audits										
15.6	L49-15.6	Audit Comm.										
16.2	G61-16.2	STATE AUDITOR	289					15		19	15	
17.3	ARRA - 17.3	ARRA										
	G02-0002	State Archaeology						1		1	3	
	G02-0003	Public Broadcasting						0		0	1	
	G02-0005	Materials Service and Distribution										
	G02-0007	Public Info Policy Analysis - PIPA	6					1		1	3	
	G02-0009	Construction Services	12					3		10	17	
	G02-0010	Oil Overcharge (Stripper Wells)								0	0	
	G02-0011	Administration Cost Allocation										
	G02-0012	STAR						9		13	2	
	G02-0014	Capital Group Parking	95					13		21	5	
	G02-0015a	Fleet Services	155					139		165	6	
	G02-0015b	Fleet Services - Commuter Van						0		0	1	
	G02-0016	Development Disabilities	56					3		5	3	
	G02-0017a	Risk Management - P&C	196					21		27	6	
	G02-0017b	Risk Management - Workers' Compensation	150					7		36	23	
	G02-0018	Gov's Res Concl (Ceremonial Hse Gtr)						0		0	2	
	G02-0021a	Plant Management (Leases)	266					84		134	18	
	G02-0021b	Plant Management (Repairs)						1		6	1	
	G02-0021c	Plant Management (Materials Transfer)						2		8	3	
	G02-0021d	Plant Management (Energy)								0	0	
	G02-0021f	Plant Management (Facilities Repair & Replacement)						0		1	3	
	G02-0021g	Plant Management (Janitorial Services)						2		3	1	
	G02-0024	MN Bookstore	42					22		18	7	
	G10-0026	Management Analysis	22					4		9	8	
	G02-0028	Office Supply Connection	23					9		84	4	
	G02-0029a	Cooperative Purchasing (CPV)	261					2		2	3	
	G02-0029b	Cooperative Purchasing (MMCAP)	108					5		5	3	
	G02-0029c	Cooperative Purchasing (Medical Supplies)										
	G02-0030	InterTechnologies Group										
	G02-0031	Central Mail	9					3		22	4	
	G02-0034	Other Non-allocable	42					2		3	7	
	G02-0035	Support Services (Planning)										
	G02-0036	Demography	21					1		2	1	

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Fiscal Year 2009 Actual

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		24.2	24.3	24.6	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
		OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
G02-0037	MN Geospatial Information Office	-	560	-	-	-	-	4	-	5	10	-
G02-0038	Environmental Quality Board	-	28	-	-	-	-	1	-	2	3	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	46	-	-	-	-	12	-	10	6	-
G02-0044	RECS - Energy	-	-	-	-	-	-	0	-	0	3	-
G02-0045	SmART FMR	-	-	-	-	-	-	-	-	0	0	-
G02-0046	SmART HR	-	-	-	-	-	-	0	-	0	2	-
G02-0047	Grants Mgt	-	3	-	-	-	-	0	-	0	2	-
B04	AGRICULTURE DEPT	-	1,668	-	-	-	-	234	-	252	525	-
B11	BARBER/COSMETOLOGIST EXAMINERS	-	19	-	-	-	-	37	-	21	9	-
B13	COMMERCE DEPT	-	2,639	-	-	-	-	191	-	194	121	-
B14	ANIMAL HEALTH BOARD	-	223	-	-	-	-	22	-	30	79	-
B20	EXPLORE MINNESOTA TOURISM	-	360	-	-	-	-	17	-	24	34	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	14,588	-	-	-	-	760	-	717	162	-
B34	HOUSING FINANCE AGENCY	-	2,313	-	-	-	-	86	-	126	51	-
B41	WORKERS COMP COURT OF APPEALS	-	39	-	-	-	-	2	-	2	2	-
B42	LABOR AND INDUSTRY DEPT	-	2,208	-	-	-	-	141	-	515	69	-
B43	IRON RANGE RESOURCES & REHAB	-	243	-	-	-	-	64	-	65	30	-
B7E	ARCHITECTURE, ENGINEERING BD	-	23	-	-	-	-	14	-	10	2	-
B7G	COMBATIVE SPORTS COMMISSION	-	1	-	-	-	-	1	-	2	3	-
B7P	ACCOUNTANCY BOARD	-	52	-	-	-	-	13	-	7	2	-
B7S	PRIVATE DETECTIVES BOARD	-	2	-	-	-	-	2	-	2	2	-
B82	PUBLIC UTILITIES COMM	-	410	-	-	-	-	12	-	14	16	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	0	-	0	2	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	0	-	0	0	-
E25	CENTER FOR ARTS EDUCATION	-	219	-	-	-	-	29	-	38	74	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	36,659	-	-	-	-	1,831	-	2,332	849	-
E37	EDUCATION DEPARTMENT	-	4,525	-	-	-	-	118	-	179	527	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-	8	-	4	4	-
E44	FARIBAULT ACADEMIES	-	267	-	-	-	-	27	-	53	101	-
E50	ARTS BOARD	-	89	-	-	-	-	13	-	23	13	-
E60	OFFICE OF HIGHER EDUCATION	-	332	-	-	-	-	63	-	76	60	-
E77	ZOOLOGICAL BOARD	-	237	-	-	-	-	127	-	126	95	-
E81	UNIVERSITY OF MINNESOTA	-	1	-	-	-	-	1	-	2	11	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	0	-	0	0	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	0	-	0	1	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	0	-	0	1	-
G03	LOTTERY	-	892	-	-	-	-	1	-	5	11	-
G05	RACING COMMISSION	-	67	-	-	-	-	66	-	39	16	-
G06	ATTORNEY GENERAL	-	912	-	-	-	-	35	-	47	59	-
G09	GAMBLING CONTROL BOARD	-	33	-	-	-	-	10	-	7	8	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	1,107	-	-	-	-	37	-	142	49	-
G10a	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	44	-	-	-	-	0	-	0	0	-
G10c	ARRA	-	-	-	-	-	-	-	-	0	0	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	0	0	-
G17	HUMAN RIGHTS DEPT	-	524	-	-	-	-	15	-	18	23	-
G19	INDIAN AFFAIRS COUNCIL	-	24	-	-	-	-	6	-	8	9	-
G38	INVESTMENT BOARD	-	255	-	-	-	-	4	-	4	5	-
G39	GOVERNORS OFFICE	-	122	-	-	-	-	9	-	12	7	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	0	-	0	1	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	3,185	-	-	-	-	74	-	179	68	-
G53	SECRETARY OF STATE	-	3,388	-	-	-	-	62	-	48	69	-
G61	STATE AUDITOR	-	44	-	-	-	-	0	-	0	2	-
G62	MINN STATE RETIREMENT SYSTEM	-	1,172	-	-	-	-	19	-	19	7	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	1,037	-	-	-	-	25	-	23	9	-
G67	REVENUE DEPT	-	18,153	-	-	-	-	88	-	142	155	-
G69	TEACHERS RETIREMENT ASSOC	-	1,367	-	-	-	-	34	-	21	2	-
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	0	-	0	0	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	4	-	6	1	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	123	-	76	43	-
G92	OMBUDSPERSON FOR FAMILIES	-	8	-	-	-	-	2	-	3	2	-
G93	MILITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	0	-	0	1	-
G98	VFW	-	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	71	-	-	-	-	9	-	9	14	-
G9K	ADMINISTRATIVE HEARINGS	-	206	-	-	-	-	13	-	21	9	-
G9L	BLACK MINNESOTANS COUNCIL	-	8	-	-	-	-	6	-	8	6	-
G9M	CHICANO LATINNO AFFAIRS COUNCIL	-	6	-	-	-	-	4	-	6	5	-
G9N	ASIAN-PACIFIC COUNCIL	-	3	-	-	-	-	2	-	3	6	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	4	-	5	89	-
G9R	MMB NON-OPERATING	-	0	-	-	-	-	6	-	26	80	-
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	11	-	10	24	-
G9X	CAPITOL AREA ARCHITECT	-	6	-	-	-	-	1	-	2	6	-
G9Y	DISABILITY COUNCIL	-	18	-	-	-	-	5	-	8	12	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	0	0	-

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
**Exhibit B—Allocation of General Support Costs**  
**Multiple Rate Method**

		Net Administrative Expenditures by Division	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
		24.2	24.3	24.6	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
OFFICE OF ENTERPRISE TECHNOLOGY		IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB -BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	
H12	HEALTH DEPT	-	11,863	-	-	-	390	-	506	646	-	-
H55	HUMAN SERVICES DEPT	-	43,513	-	-	-	836	-	1,032	824	-	-
H55(b)	Human Services Institutions	-	2,409	-	-	-	564	-	531	211	-	-
H75	VETERANS AFFAIRS DEPT	-	1,108	-	-	-	265	-	315	196	-	-
H76	VETERANS HOME BOARD	-	-	-	-	-	-	-	3	12	-	-
H7B	MEDICAL PRACTICE BOARD	-	555	-	-	-	34	-	23	7	-	-
H7C	NURSING BOARD	-	320	-	-	-	40	-	23	5	-	-
H7D	PHARMACY BOARD	-	21	-	-	-	85	-	39	7	-	-
H7F	DENTISTRY BOARD	-	26	-	-	-	44	-	23	6	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	9	-	-	-	7	-	5	5	-	-
H7J	OPTOMETRY BOARD	-	4	-	-	-	4	-	3	3	-	-
H7K	NURSING HOME ADMIN BOARD	-	146	-	-	-	7	-	7	8	-	-
H7L	SOCIAL WORK BOARD	-	68	-	-	-	27	-	16	8	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	7	-	-	-	6	-	5	4	-	-
H7Q	PODIATRIC MEDICINE BOARD	-	3	-	-	-	3	-	3	3	-	-
H7R	VETERINARY MEDICINE BOARD	-	4	-	-	-	5	-	4	4	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	130	-	-	-	14	-	17	24	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	4	-	-	-	3	-	3	3	-	-
H7V	PSYCHOLOGY BOARD	-	37	-	-	-	11	-	8	5	-	-
H7W	PHYSICAL THERAPY BOARD	-	23	-	-	-	8	-	6	4	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	83	-	-	-	10	-	8	7	-	-
H9G	OMBUDSMAN MH/MR	-	87	-	-	-	3	-	4	2	-	-
J33	TRIAL COURTS	-	5,440	-	-	-	731	-	722	435	-	-
J52	PUBLIC DEFENSE BOARD	-	891	-	-	-	46	-	48	49	-	-
J58	COURT OF APPEALS	-	95	-	-	-	6	-	7	4	-	-
J65	SUPREME COURT	-	3,606	-	-	-	78	-	92	57	-	-
J68	TAX COURT	-	7	-	-	-	2	-	1	2	-	-
J70	JUDICIAL STANDARDS BOARD	-	4	-	-	-	2	-	2	2	-	-
L10	LEGISLATURE	-	672	-	-	-	16	-	16	33	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	0	-	0	1	-	-
P01	MILITARY AFFAIRS DEPT	-	981	-	-	-	177	-	208	72	-	-
P07	PUBLIC SAFETY DEPT	-	20,840	-	-	-	5,454	-	2,946	836	-	-
P78	CORRECTIONS DEPT	-	7,752	-	-	-	647	-	866	676	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	44	-	-	-	8	-	6	10	-	-
P9E	SENTENCING GUIDELINES COMM	-	13	-	-	-	2	-	2	3	-	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	0	0	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	0	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	0	-	0	1	-	-
R29	NATURAL RESOURCES DEPT	-	9,228	-	-	-	1,737	-	2,021	1,530	-	-
R32	POLLUTION CONTROL AGENCY	-	3,988	-	-	-	155	-	248	425	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	333	-	-	-	19	-	37	69	-	-
T78	TRANSPORTATION DEPT	-	27,642	-	-	-	2,037	-	4,325	856	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	0	-	1	3	-	-
0	Other	-	-	-	-	-	-	-	-	-	-	-
XXX	Total	(0)	0	-	(0)	-	(0)	0	(0)	(0)	0	(0)

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6	30.7	30.8	31.2

				MMB LT - Financial Reporting - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
		Central Payroll	Accounting Services	Financial Reporting Single Audit						
	<b>1.2</b>	<b>Equipment Use Charge</b>								
3	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES								
3.3	G02-3.3	Commissioner's Office								
3.4	G02-3.4	Human Resources								
3.5	G02-3.5	Financial Management and Reporting								
3.6	G02-3.6	Fiscal Agent - Non allocable								
4.2	G02-4.2	Government & Citizen Services								
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services								
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 years/Beg 2011								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.10	G02-4.10	Central Mail								
4.11	G02-4.11	Enterprise Performance Improvement								
4.12	G02-4.12	Grants Mgt								
4.13	G02-4.13	SmART FMR								
4.14	G02-4.14	SmART HR								
4.15	G02-4.15	Smart FMR/HR								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.4	<b>G46-6.4</b>	<b>Small Agency Tech Projects</b>								
6.5	G46-6.5	OET - Non allocable								
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ Begning in 2011								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY								
9.2	<b>G10-9.2</b>	<b>TREASURY DIVISION</b>								
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION								
10.3	G10-10.3	Analysis & Control (EBO's)								
10.4	G10-10.4	Budget Operations and Planning								
10.5	G10-10.5	Budget Division - Non Allocable								
11.2	G10-11.2	MMB-ACCOUNTING DIVISION								
11.3	G10-11.3	Central Payroll								
11.4	G10-11.4	Accounting Services								
11.5	G10-11.5	Financial Reporting								
11.6	G10-11.6	Financial Reporting - Single Audit								
11.7	G10-11.7	Accounting Services - Non Allocable								
12.2	G10-12.2	MMB LT - MANAGEMENT AND ADMINISTRATION								
12.4	G10-12.4	MAPS Operations and System Support								
12.5	G10-12.5	SEMA4 Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	SEMA4 Operations Special Billing								
12.8	G10-12.8	MAPS Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	Human Resource Management & Employee Insurance								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES								
14.3	G45-14.3	State Agencies								
14.4	<b>G45-14.4</b>	<b>Mediation/Representation - General</b>								
15.2	L49-15.2	LEGISLATIVE AUDITOR								
15.3	L49-15.3	Financial Audits								
15.4	<b>L49-15.4</b>	<b>Program Audits</b>								
15.5	L49-15.5	Single Audits								
15.6	L49-15.6	Audit Comm.								
16.2	G61-16.2	STATE AUDITOR								
17.3	ARRA - 17.3	ARRA								
3.0	<b>G02-3.0</b>	<b>DEPARTMENT OF ADMINISTRATION</b>								
3.2	<b>G02-3.2</b>	<b>ADMIN MANAGEMENT SERVICES</b>								
3.3	G02-3.3	Commissioner's Office								
3.4	G02-3.4	Human Resources								
3.5	G02-3.5	Financial Management and Reporting								
3.6	G02-3.6	Fiscal Agent - Non allocable								
4.2	G02-4.2	Government & Citizen Services								
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services								
4.7	G02-4.7	Real Property Enterprise System								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.10	G02-4.10	Central Mail								
4.11	G02-4.11	Enterprise Performance Improvement								
4.12	G02-4.12	Grants Mgt								
4.13	G02-4.13	SmART FMR								



**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
	29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6	30.7	30.8	31.2
	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB LT - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
4.14	G02-4.14	SMART HR									
4.15	G02-4.15	Smart FMR/HR									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
6.4	G46-6.4	Small Agency Tech Projects									
6.5	G46-6.5	OET - Non allocable									
6.6	<b>G46-6.6</b>	<b>Electronic Licensing \$7,330,264/10 years/ 2011 beg )</b>									
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
9.2	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY									
9.2	G10-9.2	TREASURY DIVISION									
9.3	G10-9.3	Treasury									
9.4	<b>G10-9.4</b>	<b>Treasury - Other</b>									
10.2	G10-10.2	MMB - BUDGET DIVISION									
10.3	G10-10.3	Analysis & Control (EBO's)									
10.4	G10-10.4	Budget Operations and Planning									
10.5	G10-10.5	Budget Division - Non Allocable									
11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
11.3	G10-11.3	Central Payroll	(138,554)								
11.4	G10-11.4	Accounting Services		(147,124)							
11.5	G10-11.5	Financial Reporting			(142,710)						
11.6	G10-11.6	Financial Reporting - Single Audit				(4,594)					
11.7	G10-11.7	Accounting Services - Non Allocable									
12.2	G10-12.2	MMB LT - MANAGEMENT AND ADMINISTRATION				(188,847)					
12.4	G10-12.4	MAPS Operations and System Support				48,286	(48,286)				
12.5	G10-12.5	SEMA4 Operations and System Support				28,128		(28,128)			
12.6	G10-12.6	Budget Service - Computer Operations				3,731			(3,731)		
12.7	G10-12.7	SEMA4 Operations Special Billing				37,735				(37,735)	
12.8	G10-12.8	MAPS Operations Special Billing				61,817					(61,817)
12.9	G10-12.9	MMB - OTHER - Non-Allocable				9,150					
13.2	G10-13.2	Human Resource Management & Employee Insurance									
13.3	G10-13.3	Personnel Administration									(164,828)
13.5	G10-13.5	Employee Relations - Non Allocable									127,193
14.2	G45-14.2	MEDIATION SERVICES	35	18	17		6	7	1	10	8
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	Mediation/Representation - General									
15.2	L49-15.2	LEGISLATIVE AUDITOR	176	55	53		18	36	2	48	23
15.3	<b>L49-15.3</b>	<b>Financial Audits</b>									
15.4	L49-15.4	Program Audits									
15.5	L49-15.5	Single Audits									
15.6	<b>L49-15.6</b>	<b>Audit Comm.</b>									
16.2	G81-16.2	STATE AUDITOR	289	135	131		44	59	5	79	57
17.3	ARRA - 17.3	ARRA									
	G02-0002	State Archaeology	6	9	8	0	3	1	1	2	4
	<b>G02-0003</b>	<b>Public Broadcasting</b>		3	3				0		1
	<b>G02-0005</b>	<b>Materials Service and Distribution</b>									
	<b>G02-0007</b>	<b>Public Info Policy Analysis - PIPA</b>	12	11	10		3	2	1	3	4
	G02-0009	Construction Services	50	71	69		23	10	6	14	30
	G02-0010	Oil Overcharge (Stripper Wells)			0		0		0		0
	G02-0011	Administration Cost Allocation									
	G02-0012	STAR	8	81	88	0	30	2	1	2	38
	G02-0014	Capital Group Parking	24	154	150		51	5	2	6	65
	G02-0015a	Fleet Services	26	1,189	1,153		390	5	2	7	499
	G02-0015b	Fleet Services - Commuter Van			0		0		0		0
	G02-0016	Development Disabilities		9	32	1		2	1	3	14
	G02-0017a	Risk Management - P&C	30	182	186		63	6	2	8	80
	G02-0017b	Risk Management - Workers' Compensation	92	260	253		85	19	8	25	109
	G02-0018	Gov's Res Concl (Ceremonial Hse Gift)		1	1				1		0
	G02-0021a	Plant Management (Leases)	588	964	935		316	119	6	160	405
	G02-0021b	Plant Management (Repairs)	5	43	41		14	1	0	1	18
	G02-0021c	Plant Management (Materials Transfer)	34	59	57		19	7	1	9	25
	G02-0021d	Plant Management (Energy)		0	0		0		0		0
	G02-0021f	Plant Management (Facilities Repair & Replacement)		7	6				1		3
	G02-0021g	Plant Management (Janitorial Services)	57	21	20		2	12	0	16	9
	G02-0024	MN Bookstore	30	129	125		42	6	2	8	54
	G10-0026	Management Analysis	54	67	65		22	11	3	15	28
	G02-0028	Office Supply Connection	19	603	585		198	4	1	5	253
	G02-0029a	Cooperative Purchasing (CPV)	56	14	13		5	11	1	15	6
	G02-0029b	Cooperative Purchasing (MMCAP)	33	35	34		11	7	1	9	15
	G02-0029c	Cooperative Purchasing (Medical Supplies)									
	G02-0030	InterTechnologies Group									
	G02-0031	Central Mail	20	156	151		51	4	1	5	66
	G02-0034	Other Non-allocable	6	22	21		7	1	2	2	9
	G02-0035	Support Services (Planning)									
	G02-0036	Demography	10	13	13		4	2	0	3	5

State of Minnesota  
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Fiscal Year 2009 Actual

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Multiple Rate Method

		Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
		29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6	30.7	30.8	31.2
		Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB LT - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
G02-0037	MN Geospatial Information Office	36	38	36	0	-	12	7	3	10	16	-
G02-0038	Environmental Quality Board	13	15	14	-	-	5	3	1	4	6	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-	-
G09-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	20	70	68	-	-	23	4	2	5	30	-
G02-0044	RECS - Energy	-	2	2	-	-	1	-	1	-	1	-
G02-0045	SmART FMR	-	0	0	-	-	0	-	0	-	0	-
G02-0046	SmART HR	0	3	3	-	-	1	0	1	0	1	-
G02-0047	Grants Mgt	2	3	3	-	-	1	0	1	0	1	-
B04	AGRICULTURE DEPT	1,114	1,814	1,759	5	-	595	228	180	303	762	-
B11	BARBER/COSMETOLOGIST EXAMINERS	27	150	145	-	-	49	5	3	7	63	-
B13	COMMERCE DEPT	836	1,394	1,352	65	-	458	170	42	228	586	-
B14	ANIMAL HEALTH BOARD	143	212	206	0	-	70	29	27	39	89	-
B20	EXPLORE MINNESOTA TOURISM	138	172	167	-	-	56	28	12	38	72	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,433	5,158	5,003	909	-	1,693	900	55	1,207	2,172	-
B34	HOUSING FINANCE AGENCY	565	905	878	-	-	297	115	17	154	380	-
B41	WORKERS COMP COURT OF APPEALS	35	14	14	-	-	5	7	1	10	6	-
B42	LABOR AND INDUSTRY DEPT	1,244	3,705	3,593	2	-	1,216	253	24	339	1,557	-
B43	IRON RANGE RESOURCES & REHAB	188	467	453	-	-	153	38	10	51	196	-
B7E	ARCHITECTURE, ENGINEERING BD	19	71	69	-	-	23	4	1	5	30	-
B7G	COMBATIVE SPORTS COMMISSION	5	11	11	-	-	4	1	1	1	5	-
B7P	ACCOUNTANCY BOARD	11	54	52	-	-	18	2	1	3	23	-
B7S	PRIVATE DETECTIVES BOARD	4	14	13	-	-	5	1	1	1	6	-
B82	PUBLIC UTILITIES COMM	124	100	97	-	-	33	25	5	34	42	-
B8D	AMATEUR SPORTS COMM	9	3	3	-	-	1	3	1	1	3	-
B8V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-	0	2	0	0	0	-
E25	CENTER FOR ARTS EDUCATION	195	274	266	0	-	90	40	25	53	115	-
E26	MN STATE COLLEGES/UNIVERSITIES	42,435	16,764	16,261	318	-	5,502	8,615	291	11,557	7,044	-
E37	EDUCATION DEPARTMENT	1,103	1,287	1,249	295	-	423	224	181	301	541	-
E40	HISTORICAL SOCIETY	-	30	29	-	-	10	-	1	-	13	-
E44	FARIBAULT ACADEMIES	495	383	371	-	-	126	100	35	135	161	-
E50	ARTS BOARD	24	168	163	0	-	55	5	5	7	70	-
E60	OFFICE OF HIGHER EDUCATION	181	545	529	-	-	179	37	21	49	229	-
E77	ZOOLOGICAL BOARD	609	906	879	-	-	297	124	33	168	381	-
E81	UNIVERSITY OF MINNESOTA	-	17	16	-	-	6	-	4	-	7	-
E85	HUMANITIES COMMISSION	-	0	0	-	-	0	-	0	-	0	-
E87	SCIENCE MUSEUM	-	0	0	-	-	0	-	0	-	0	-
E9W	HIGHER ED FACILITIES AUTHORITY	8	2	2	-	-	1	2	0	2	1	-
G03	LOTTERY	386	35	34	-	-	12	78	4	105	15	-
G05	RACING COMMISSION	34	278	270	-	-	91	7	5	9	117	-
G06	ATTORNEY GENERAL	895	335	325	0	-	110	182	20	244	141	-
G09	GAMBLING CONTROL BOARD	84	49	47	-	-	16	17	3	23	20	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	130	1,023	992	-	-	336	26	17	35	430	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	1	1	-	-	0	-	0	-	1	-
G10c	ARRA	-	3	3	-	-	0	-	0	-	0	-
G16	ADMIN CAP PROJECT & RELOCATION	-	0	0	-	-	0	-	0	-	0	-
G17	HUMAN RIGHTS DEPT	117	129	125	-	-	42	24	8	32	54	-
G19	INDIAN AFFAIRS COUNCIL	14	56	54	-	-	18	3	3	4	24	-
G38	INVESTMENT BOARD	56	31	30	-	-	10	11	2	15	13	-
G39	GOVERNORS OFFICE	97	85	83	-	-	28	20	3	27	36	-
G45	MEDIATION SERVICES DEPT	-	1	1	-	-	0	-	1	-	0	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	817	1,288	1,250	-	-	423	166	23	222	541	-
G53	SECRETARY OF STATE	224	353	343	1	-	116	46	24	61	148	-
G61	STATE AUDITOR	-	3	3	-	-	1	-	1	-	1	-
G62	MINN STATE RETIREMENT SYSTEM	230	135	131	-	-	44	47	2	63	57	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	241	164	159	-	-	54	49	3	66	69	-
G67	REVENUE DEPT	3,862	1,019	989	-	-	335	784	53	1,052	428	-
G69	TEACHERS RETIREMENT ASSOC	214	151	147	-	-	50	43	1	58	64	-
G8H	MMB HIGHER EDUCATION	-	0	0	-	-	0	-	0	-	0	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	40	38	-	-	13	-	0	-	17	-
G90	REVENUE INTERGOVT PAYMENTS	-	549	532	-	-	180	-	15	-	231	-
G92	OMBUDSPERSON FOR FAMILIES	13	20	19	-	-	7	3	1	4	8	-
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	1	1	-	-	0	-	0	-	1	-
G98	VFW	-	-	-	-	-	-	-	-	-	-	-
G98	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	23	63	61	-	-	21	5	5	6	27	-
G9K	ADMINISTRATIVE HEARINGS	214	150	145	-	-	49	43	3	58	63	-
G9L	BLACK MINNESOTANS COUNCIL	14	60	58	-	-	20	3	2	4	25	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	11	43	42	-	-	14	2	2	3	18	-
G9N	ASIAN-PACIFIC COUNCIL	11	19	19	-	-	6	2	2	3	8	-
G9Q	MMB - DEBT SERVICE	-	37	36	-	-	12	-	30	-	16	-
G9R	MMB NON-OPERATING	-	176	171	2	-	58	-	28	-	74	-
G9T	TREASURY - NON OPERATING	-	73	71	-	-	24	-	8	-	31	-
G9X	CAPITOL AREA ARCHITECT	11	13	12	-	-	4	2	2	3	5	-
G9Y	DISABILITY COUNCIL	20	54	53	-	-	18	4	4	5	23	-
GPR	PAYROLL CLEARING	-	0	0	-	-	0	-	0	-	0	-

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual

Exhibit B—Allocation of General Support Costs

Multiple Rate Method

		Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
		29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6	30.7	30.8	31.2
						MMB LT - FINANCIAL REPORTING - MANAGEMENT AND SINGLE AUDIT	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
		Central Payroll	Accounting Services	Financial Reporting	Financial Reporting Single Audit	ADMINISTRATION						
H12	HEALTH DEPT	3,573	3,635	3,526	92	-	1,193	725	222	973	1,527	-
H55	HUMAN SERVICES DEPT	13,628	7,420	7,197	2,460	-	2,435	2,767	282	3,712	3,118	-
H55(b)	Human Services Institutions	4,893	3,816	3,702	-	-	1,253	993	72	1,332	1,504	-
H75	VETERANS AFFAIRS DEPT	2,934	2,265	2,197	-	-	743	596	67	799	952	-
H76	VETERANS HOME BOARD	-	18	18	-	-	6	-	-	4	8	-
H7B	MEDICAL PRACTICE BOARD	62	169	164	-	-	55	13	2	17	71	-
H7C	NURSING BOARD	87	166	161	-	-	55	18	2	24	70	-
H7D	PHARMACY BOARD	30	279	271	0	-	92	6	2	8	117	-
H7F	DENTISTRY BOARD	26	163	158	-	-	54	5	2	7	69	-
H7H	CHIROPRACTIC EXAMINERS BOARD	13	39	38	-	-	13	3	2	4	16	-
H7J	OPTOMETRY BOARD	3	21	21	-	-	7	1	1	1	9	-
H7K	NURSING HOME ADMIN BOARD	24	49	47	-	-	16	5	3	7	21	-
H7L	SOCIAL WORK BOARD	30	115	112	-	-	38	6	3	8	48	-
H7M	MARRIAGE & FAMILY THERAPY BD	4	35	34	-	-	11	1	1	1	15	-
H7Q	PODIATRIC MEDICINE BOARD	1	19	19	-	-	6	0	1	0	8	-
H7R	VETERINARY MEDICINE BOARD	5	26	25	-	-	9	1	1	1	11	-
H7S	EMERGENCY MEDICAL SERVICES BD	60	120	116	0	-	39	12	8	16	50	-
H7U	DIETETICS & NUTRITION PRACTICE	2	19	18	-	-	6	0	1	1	8	-
H7V	PSYCHOLOGY BOARD	24	58	56	-	-	19	5	2	7	24	-
H7W	PHYSICAL THERAPY BOARD	8	41	39	-	-	13	2	1	2	17	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	11	54	53	-	-	18	2	2	3	23	-
H9G	OMBUDSMAN MH/MR	47	32	31	-	-	10	10	1	13	13	-
J33	TRIAL COURTS	5,744	5,188	5,032	0	-	1,703	1,168	149	1,564	2,180	-
J52	PUBLIC DEFENSE BOARD	1,598	343	333	-	-	113	324	17	435	144	-
J68	COURT OF APPEALS	260	53	52	-	-	18	53	2	71	22	-
J65	SUPREME COURT	795	659	639	0	-	216	161	20	217	277	-
J68	TAX COURT	16	10	10	-	-	3	3	1	4	4	-
J70	JUDICIAL STANDARDS BOARD	5	16	16	-	-	5	1	1	1	7	-
L10	LEGISLATURE	230	114	110	-	-	37	47	11	63	48	-
L49	LEGISLATIVE AUDITOR	-	0	0	-	-	0	-	0	-	0	-
P01	MILITARY AFFAIRS DEPT	774	1,496	1,451	30	-	491	157	25	211	628	-
P07	PUBLIC SAFETY DEPT	5,634	21,182	20,546	37	-	6,952	1,144	287	1,534	8,900	-
P78	CORRECTIONS DEPT	11,370	6,225	6,038	1	-	2,043	2,308	232	3,097	2,616	-
P77	PEACE OFFICERS BOARD (POST)	32	46	44	-	-	15	7	3	9	19	-
P9E	SENTENCING GUIDELINES COMM	19	15	15	-	-	5	4	1	5	6	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	0	0	0	-	-	0	-	0	-	0	-
R18	ENVIRONMENTAL ASSISTANCE	-	0	0	-	-	0	-	-	-	0	-
R28	MINN CONSERVATION CORPS	-	1	1	-	-	0	-	1	-	0	-
R29	NATURAL RESOURCES DEPT	7,432	14,526	14,090	17	-	4,768	1,509	524	2,024	6,104	-
R32	POLLUTION CONTROL AGENCY	2,567	1,782	1,729	10	-	585	521	145	699	749	-
R9P	WATER & SOIL RESOURCES BOARD	192	264	256	2	-	87	39	24	52	111	-
T79	TRANSPORTATION DEPT	13,020	31,095	30,162	345	-	10,205	2,643	293	3,546	13,065	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	0	6	6	-	-	2	-	1	-	3	-
0	Other	-	-	-	-	-	-	-	-	-	-	-
XXX	Total	0	0	(0)	0	0	0	0	0	(0)	(0)	0

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2009 Actual

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Budgeted FY09 SARRA GRANT
31.3	32.2	32.3	33.2	33.3	33.4	33.5	34.2	35.1

Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA
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1.2	<b>Equipment Use Charge</b>							
3	G02-3.0 DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2 ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3 Commissioner's Office							
3.4	G02-3.4 Human Resources							
3.5	G02-3.5 Financial Management and Reporting							
3.6	G02-3.6 Fiscal Agent - Non allocable							
4.2	G02-4.2 Government & Citizen Services							
4.4	G02-4.4 Resource Recovery							
4.5	G02-4.5 Real Estate & Construction Services							
4.7	G02-4.7 Real Property Enterprise System S2,485,982/10 years/Beg 2011							
4.8	G02-4.8 Materials Management							
4.9	G02-4.9 Gift & Acceptance							
4.10	G02-4.10 Central Mail							
4.11	G02-4.11 Enterprise Performance Improvement							
4.12	G02-4.12 Grants Mgt							
4.13	G02-4.13 SmART FMR							
4.14	G02-4.14 SmART HR							
4.15	G02-4.15 Smart FMR/HR							
6.2	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3 IT Spend							
6.4	<b>G46-6.4 Small Agency Tech Projects</b>							
6.5	G46-6.5 OET - Non allocable							
6.6	G46-6.6 Electronic Licensing \$7,330,264/10 years/ Begning in 2011							
8.2	G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3 INTERNAL CONTROL & ACCOUNTABILITY							
9.2	<b>G10-9.2 TREASURY DIVISION</b>							
9.3	G10-9.3 Treasury							
9.4	G10-9.4 Treasury - Other							
10.2	G10-10.2 MMB - BUDGET DIVISION							
10.3	G10-10.3 Analysis & Control (EBO's)							
10.4	G10-10.4 Budget Operations and Planning							
10.5	G10-10.5 Budget Division - Non Allocable							
11.2	G10-11.2 MMB-ACCOUNTING DIVISION							
11.3	G10-11.3 Central Payroll							
11.4	G10-11.4 Accounting Services							
11.5	G10-11.5 Financial Reporting							
11.6	G10-11.6 Financial Reporting - Single Audit							
11.7	G10-11.7 Accounting Services - Non Allocable							
12.2	G10-12.2 MMB LT - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4 MAPS Operations and System Support							
12.5	G10-12.5 SEMA4 Operations and System Support							
12.6	G10-12.6 Budget Service - Computer Operations							
12.7	G10-12.7 SEMA4 Operations Special Billing							
12.8	G10-12.8 MAPS Operations Special Billing							
12.9	G10-12.9 MMB - OTHER - Non-Allocable							
13.2	G10-13.2 Human Resource Management & Employee Insurance							
13.3	G10-13.3 Personnel Administration							
13.5	G10-13.5 Employee Relations - Non Allocable							
14.2	G45-14.2 MEDIATION SERVICES							
14.3	G45-14.3 State Agencies							
14.4	<b>G45-14.4 Mediation/Representation - General</b>							
15.2	L49-15.2 LEGISLATIVE AUDITOR							
15.3	L49-15.3 Financial Audits							
15.4	<b>L49-15.4 Program Audits</b>							
15.5	L49-15.5 Single Audits							
15.6	L49-15.6 Audit Comm.							
16.2	G61-16.2 STATE AUDITOR							
17.3	ARRA - 17.3 ARRA							
3.0	<b>G02-3.0 DEPARTMENT OF ADMINISTRATION</b>							
3.2	<b>G02-3.2 ADMIN MANAGEMENT SERVICES</b>							
3.3	G02-3.3 Commissioner's Office							
3.4	G02-3.4 Human Resources							
3.5	G02-3.5 Financial Management and Reporting							
3.6	G02-3.6 Fiscal Agent - Non allocable							
4.2	G02-4.2 Government & Citizen Services							
4.4	G02-4.4 Resource Recovery							
4.5	G02-4.5 Real Estate & Construction Services							
4.7	G02-4.7 Real Property Enterprise System							
4.8	G02-4.8 Materials Management							
4.9	G02-4.9 Gift & Acceptance							
4.10	G02-4.10 Central Mail							
4.11	G02-4.11 Enterprise Performance Improvement							
4.12	G02-4.12 Grants Mgt							
4.13	G02-4.13 SmART FMR							

State of Minnesota  
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Fiscal Year 2009 Actual

Exhibit B—Allocation of General Support Costs

Multiple Rate Method

		Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Budgeted FY09 ARRA GRANT
		31.3	32.2	32.3	33.2	33.3	33.4	33.5	34.2	35.1
		Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA
4.14	G02-4.14	SMART HR								
4.15	G02-4.15	Smart FMR/HR								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.4	G46-6.4	Small Agency Tech Projects								
6.5	G46-6.5	OET - Non allocable								
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg )								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY								
9.2	G10-9.2	TREASURY DIVISION								
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION								
10.3	G10-10.3	Analysis & Control (EBO's)								
10.4	G10-10.4	Budget Operations and Planning								
10.5	G10-10.5	Budget Division - Non Allocable								
11.2	G10-11.2	MMB-ACCOUNTING DIVISION								
11.3	G10-11.3	Central Payroll								
11.4	G10-11.4	Accounting Services								
11.5	G10-11.5	Financial Reporting								
11.6	G10-11.6	Financial Reporting - Single Audit								
11.7	G10-11.7	Accounting Services - Non Allocable								
12.2	G10-12.2	MMB LT - MANAGEMENT AND ADMINISTRATION								
12.4	G10-12.4	MAPS Operations and System Support								
12.5	G10-12.5	SEMA4 Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	SEMA4 Operations Special Billing								
12.8	G10-12.8	MAPS Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	Human Resource Management & Employee Insurance								
13.3	G10-13.3	Personnel Administration	(127,193)							
13.5	G10-13.5	Employee Relations - Non Allocable	-							
14.2	G45-14.2	MEDIATION SERVICES	32	(42,320)						
14.3	G45-14.3	State Agencies	-	1,734						
14.4	G45-14.4	Mediation/Representation - General	-	40,586						
15.2	L49-15.2	LEGISLATIVE AUDITOR	161	-	2	(1,064)				
15.3	L49-15.3	Financial Audits	-	-	-	686	(686)			
15.4	L49-15.4	Program Audits	-	-	-	287		(287)		
15.5	L49-15.5	Single Audits	-	-	-	89		(89)		
15.6	L49-15.6	Audit Comm.	-	-	-	1		-		
16.2	G61-16.2	STATE AUDITOR	266	-	4	-			(1,679)	
17.3	ARRA - 17.3	ARRA	-	-	-	-			-	-
	G02-0002	State Archaeology	5	-	0	-			-	0
	G02-0003	Public Broadcasting	-	-	-	-			-	-
	G02-0005	Materials Service and Distribution	-	-	-	-			-	-
	G02-0007	Public Info Policy Analysis - PIPA	11	-	0	-			-	-
	G02-0009	Construction Services	46	-	1	-			-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-			-	-
	G02-0011	Administration Cost Allocation	-	-	-	-			-	-
	G02-0012	STAR	8	-	0	-			-	0
	G02-0014	Capital Group Parking	22	-	0	-			-	-
	G02-0015a	Fleet Services	23	-	0	-			-	-
	G02-0015b	Fleet Services - Commuter Van	-	-	-	-			-	-
	G02-0016	Development Disabilities	9	-	0	-			-	0
	G02-0017a	Risk Management - P&C	28	-	0	-			-	-
	G02-0017b	Risk Management - Workers' Compensation	84	-	1	-			-	-
	G02-0018	Gov's Res Concl (Ceremonial Hse Gt)	-	-	-	-			-	-
	G02-0021a	Plant Management (Leases)	540	-	7	-			-	-
	G02-0021b	Plant Management (Repairs)	5	-	0	-			-	-
	G02-0021c	Plant Management (Materials Transfer)	31	-	0	-			-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-			-	-
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-			-	-
	G02-0021g	Plant Management (Janitorial Services)	53	-	1	-			-	-
	G02-0024	MN Bookstore	27	-	0	-			-	-
	G10-0026	Management Analysis	49	-	1	-			-	-
	G02-0028	Office Supply Connection	18	-	0	-			-	-
	G02-0028a	Cooperative Purchasing (CPV)	51	-	1	-			-	-
	G02-0028b	Cooperative Purchasing (MMCAP)	30	-	0	-			-	-
	G02-0028c	Cooperative Purchasing (Medical Supplies)	-	-	-	-			-	-
	G02-0030	InterTechnologies Group	-	-	-	-			-	-
	G02-0031	Central Mail	18	-	0	-			-	-
	G02-0034	Other Non-allocable	5	-	0	-			-	-
	G02-0035	Support Services (Planning)	-	-	-	-			-	-
	G02-0036	Demography	9	-	0	-			-	-

**State of Minnesota  
Statewide Cost Allocation Plan**

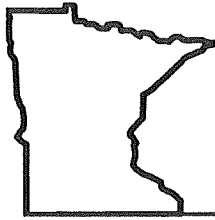
Fiscal Year 2009 Actual

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

		Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Budgeted FY09 SARRA GRANT
		31.3	32.2	32.3	33.2	33.3	33.4	33.5	34.2	35.1
		Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA
G02-0037	MN Geospacial Information Office	33	-	0	-	-	-	-	0	-
G02-0038	Environmental Quality Board	12	-	0	-	-	-	-	-	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	18	-	0	-	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-
G02-0046	SmART HR	0	-	0	-	-	-	-	-	-
G02-0047	Grants Mgt	1	-	0	-	-	-	-	-	-
B04	AGRICULTURE DEPT	1,023	-	14	-	11	2	-	2	-
B11	BARBER/COSMETOLOGIST EXAMINERS	25	-	0	-	2	-	-	-	-
B13	COMMERCE DEPT	767	-	10	-	7	-	3	24	-
B14	ANIMAL HEALTH BOARD	132	-	2	-	2	-	-	0	-
B20	EXPLORE MINNESOTA TOURISM	127	-	2	-	3	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMT	4,069	-	56	-	35	11	16	332	-
B34	HOUSING FINANCE AGENCY	519	-	7	-	0	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	32	-	0	-	1	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	1,142	-	16	-	12	41	-	1	-
B43	IRON RANGE RESOURCES & REHAB	173	-	2	-	12	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	17	-	0	-	5	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	5	-	0	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	10	-	0	-	1	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	4	-	0	-	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	114	-	2	-	5	-	-	-	-
B9D	AMATEUR SPORTS COMM	9	-	0	-	3	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	179	-	2	-	7	-	-	0	-
E26	MN STATE COLLEGES/UNIVERSITIES	38,955	-	531	-	47	34	-	116	-
E37	EDUCATION DEPARTMENT	1,013	-	14	-	23	16	8	108	-
E40	HISTORICAL SOCIETY	-	-	-	-	0	-	-	-	-
E44	FARIBAUTL ACADEMIES	454	-	6	-	10	-	-	-	-
E50	ARTS BOARD	22	-	0	-	2	-	-	0	-
E60	OFFICE OF HIGHER EDUCATION	166	-	2	-	-	-	-	-	-
E77	ZOOLOGICAL BOARD	559	-	8	-	5	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	0	-	-	-	-
E85	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	7	-	0	-	-	-	-	-	-
G03	LOTTERY	354	-	5	-	5	-	-	-	-
G05	RACING COMMISSION	31	-	0	-	2	-	-	-	-
G06	ATTORNEY GENERAL	822	-	11	-	7	-	-	0	-
G09	GAMBLING CONTROL BOARD	77	-	1	-	1	-	-	-	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	119	-	2	-	-	-	-	-	-
G10b	BIS UPGRADE BILLED TO DHS & TRANSPORTATION	-	-	-	-	-	-	-	-	-
G10c	ARRA	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	107	-	1	-	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	12	-	0	-	1	-	-	-	-
G36	INVESTMENT BOARD	52	-	1	-	53	-	-	-	-
G39	GOVERNORS OFFICE	88	-	1	-	7	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	750	-	10	-	-	-	-	-	-
G53	SECRETARY OF STATE	206	-	3	-	7	-	-	0	-
G61	STATE AUDITOR	-	-	-	-	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	211	-	3	-	6	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	221	-	3	-	32	-	-	-	-
G67	REVENUE DEPT	3,545	-	48	-	25	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	196	-	3	-	73	-	0	-	-
G8H	MMB HIGHER EDUCATION	-	-	-	-	33	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	12	-	0	-	1	-	-	-	-
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-
G98	VFW	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	21	-	0	-	3	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	196	-	3	-	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	12	-	0	-	6	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	10	-	0	-	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	10	-	0	-	1	-	-	-	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	1	-
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	10	-	0	-	-	-	-	-	-
G9Y	DISABILITY COUNCIL	18	-	0	-	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-

State of Minnesota  
 Statewide Cost Allocation Plan  
 Fiscal Year 2009 Actual  
 Exhibit B—Allocation of General Support Costs  
 Multiple Rate Method

		Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Budgeted FY09 SARRA GRANT
		31.3	32.2	32.3	33.2	33.3	33.4	33.5	34.2	35.1
	Personnel Administration		MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA
H12	HEALTH DEPT	3,280	-	45	-	9	2	12	34	-
H55	HUMAN SERVICES DEPT	12,511	-	171	-	55	27	37	899	-
H55(b)	Human Services Institutions	4,491	-	61	-	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	2,694	-	37	-	14	-	-	-	-
H76	VETERANS HOME BOARD	-	-	-	-	17	-	-	-	-
H78	MEDICAL PRACTICE BOARD	-	-	1	-	-	-	-	-	-
H7C	NURSING BOARD	57	-	1	-	1	-	-	-	-
H7D	PHARMACY BOARD	27	-	0	-	1	-	-	0	-
H7F	DENTISTRY BOARD	24	-	0	-	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	12	-	0	-	1	-	-	-	-
H7J	OPTOMETRY BOARD	2	-	0	-	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	22	-	0	-	2	-	-	-	-
H7L	SOCIAL WORK BOARD	27	-	0	-	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	4	-	0	-	-	-	-	-	-
H7Q	PODIATRIC MEDICINE BOARD	1	-	0	-	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	4	-	0	-	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	55	-	1	-	3	-	-	0	-
H7U	DIETETICS & NUTRITION PRACTICE	2	-	0	-	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	22	-	0	-	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	7	-	0	-	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	10	-	0	-	1	-	-	-	-
H9G	OMBUDSMAN MH/MR	43	-	1	-	-	-	-	-	-
J33	TRIAL COURTS	5,273	-	72	-	0	-	-	0	-
J52	PUBLIC DEFENSE BOARD	1,467	-	20	-	1	2	-	-	-
J58	COURT OF APPEALS	238	-	3	-	-	-	-	-	-
J65	SUPREME COURT	730	-	10	-	6	1	-	0	-
J68	TAX COURT	15	-	0	-	-	-	-	-	-
J79	JUDICIAL STANDARDS BOARD	5	-	0	-	0	-	-	-	-
L10	LEGISLATURE	211	-	3	-	-	110	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	710	-	10	-	-	-	2	11	-
P07	PUBLIC SAFETY DEPT	5,172	-	71	-	9	2	4	13	-
P78	CORRECTIONS DEPT	10,438	-	142	-	21	34	-	0	-
P7T	PEACE OFFICERS BOARD (POST)	30	-	0	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	17	-	0	-	1	-	-	-	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	6,823	-	93	-	36	4	5	6	-
R32	POLLUTION CONTROL AGENCY	2,356	-	32	-	9	-	-	4	-
R3P	WATER & SOIL RESOURCES BOARD	176	-	2	-	9	0	-	1	-
T79	TRANSPORTATION DEPT	11,952	-	163	-	18	-	2	126	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2	-	-	-	-
0	Other	-	-	-	-	15	-	-	-	-
XXX	Total	0	0	0	0	(0)	(0)	(0)	0	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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**SCHEDULE 1.0**

**EQUIPMENT USE CHARGE**

The allowable equipment usage charge is allocated in lieu of depreciation. The accumulation of assets to be included in the equipment use charge is based on all purchases of equipment over \$5,000.

A usage charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 2009. Equipment usage charges are not included for units of Administration funded through revolving funds.

**Ref.:** OMB A-87, Attachment B, Part 15



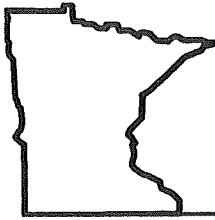
State of Minnesota  
 Summary of Allocated Costs  
 Fiscal Year 2009 - Actual  
 First Stepdown

EQUIPMENT USE CHARGE

Schedule No. 1.1

1.2
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	Equipment Use Charge	General Support Allocation
Total Eligible Direct Costs:	153,744	153,744
Add: Allocated Costs	-	-
Sum of Allocated Costs	<u>153,744</u>	<u>153,744</u>
Distribution of Allocated Costs	-	-
Total Allocated Costs	<u>153,744</u>	<u>153,744</u>
Less: Disallowed Costs	-	
Net Allocable Costs	<u><u>153,744</u></u>	<u><u>153,744</u></u>



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES

**SCHEDULE 3.1**

**DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES**

The Department of Administration provides management, procurement, and related services to state agencies that are funded by the State's general fund and other sources. This agency also provides a number of services, (including fleet services, plant maintenance, and office supply) which operate as internal service funds and are funded through direct billings to state agencies. Services are also provided through enterprise funds (including bookstore and surplus property) and are funded through direct billing to customers. The department also provides services to the public in connection with public television and other stakeholders.

Management Services provides internal leadership and specialized services and includes the general fund support costs for the Office of the Commissioner, Human Resources Division, and Financial Management and Reporting Division. Allowable costs have been divided into functional units and allocated as follows.

All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2009 net cost of these sub-centers.

- Costs of the Human Resources and Commissioner's office have been allocated to units *within the department* based on actual full time equivalent employees in each cost-center within the department in FY 2009.
- Costs of the Financial Management and Reporting Division have been allocated to units *within the department* based on accounting transactions in each cost center within the department in FY 2009.

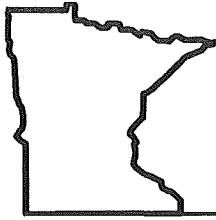
Ref.: OMB A-87, Attachment A part C, and Attachment B part 13

State of Minnesota  
 Summary of Allocated Costs  
 Fiscal Year 2009 - Actual  
 First Stepdown

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.1

	3.3	3.4	3.5	3.6	
	Administration - Management Services	Commissioner's Office	Human Resources	Financial Management and Reporting	Fiscal Agent - Non Allocable
Total Eligible Direct Costs	1,814,495	531,039	480,142	803,314	
Add: Allocated Costs					
Equipment Use Charge	-				
Sum of Allocated Costs	1,814,495	531,039	480,142	803,314	-
Distribution of Allocated Costs		-	-	-	-
Total Allocated Costs	1,814,495	531,039	480,142	803,314	-
Less: Disallowed Costs	-				-
Net Allocable Costs	1,814,495	531,039	480,142	803,314	-



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 4.0

**DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES**

Provide a broad range of services to state agencies, local units of government, and citizens of Minnesota. Allowable costs have been divided into functional units and allocated as follows:

The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2009 net cost of these activities.

- Government and Citizen Services – General support costs allocated to this cost center have been apportioned amount its activities based on FY 2009 net cost of these activities.
- Resource Recovery – administers the recycling program, including the State Recycling center. Costs are allowable for plan purposes and have been allocated based on operating costs paid in FY 2009.
- Materials Management - facilitates the strategic acquisition of goods and services for the State of Minnesota and other governmental entities and to provide retail and publishing services through Minnesota's Bookstore. Costs are allocated based on the count of FY 2009 purchase orders.
- Central Mail Services - provides interdepartmental mail delivery, processing of outside mail received or mailed by state agencies, and costs of postal clerk have been allocated based on FY 2009 postage charges. Costs of postage are directly charged through a revolving fund.
- Enterprise Performance Improvement- provides assistance to agencies on improving organizational performance through enhanced or re-engineered processes that improve efficiency and quality, and reduce processing time and cost. Leadership, coordination, and support is provided for reporting state agency goals, priorities, and progress to the public. These costs are allowable for plan purposes and have been allocated based on actual FTE's for FY 2009.
- Grants Management - standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
- Small Agency Resource Teams (SmART) offer expert human resource (HR) and financial management (FMR) business support services to their clients in state government. HR costs are allocated to supported agencies based on actual FTE's for FY2009. FMR costs are allocated to supported agencies based on count of accounting transactions for FY 2009.
- The legislature appropriates money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.

Other costs, such as architectural design services, which are included in this unit, are considered general government and have not been allocated.

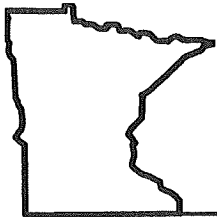
Ref.: OMB A-87, Attachment B, parts 25, 32, 37  
OMB Circular A-102 2. Post Award Policies

State of Minnesota  
 Summary of Allocated Costs  
 Fiscal Year 2009 - Actual  
 First Stepdown

## ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.4	4.5	4.7	4.8	4.9	4.10	4.11	4.12	4.13	4.14	4.15	
	Government & Citizen Services	General Support	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Mgt	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	SmART FMR/HR
Total Eligible Direct Costs	4,617,885		515,678	456,000	0	2,535,718	-	442,260	360,910	49,393	149,730	108,196	
Add: Allocated Costs													
Equipment Use Charge	46,127		16,495	-	-	29,632							
Admin - Management Services													
Commissioner's Office	46,522	46,522											
Human Resources	39,414	39,414											
Financial Mgmt and Reporting	20,536	20,536											
Sum of Allocated Costs	4,770,484	106,472	532,173	456,000	-	2,565,350	-	442,260	360,910	49,393	149,730	108,196	-
Distribution of Allocated Costs		(106,472)	11,890	10,514	-	58,465	-	10,197	8,321	1,139	3,452	2,495	
Total Allocated Costs	4,770,484	-	544,063	466,514	-	2,623,815	-	452,457	369,231	50,532	153,182	110,691	-
Less: Disallowed Costs													
Net Allocable Costs	4,770,484	-	544,063	466,514	-	2,623,815	-	452,457	369,231	50,532	153,182	110,691	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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**SCHEDULE 6.0**

**OFFICE OF ENTERPRISE TECHNOLOGY**

The Office of Enterprise Technology provides oversight, leadership and direction for information and telecommunications technology policy and the management, delivery and security of information and telecommunications technology systems and services in Minnesota.

- General support costs allocated to this cost center have been apportioned among its activities based on FY 2009 net cost of these activities.
- Expenditures for all IT costs are statistics used to allocate allocable costs.

**Ref.:** *OMB A-87, Attachment B, part 6*  
*OMB Circular A-102 2. Post Award Policies*

Exhibit C

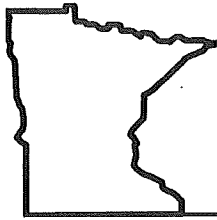
State of Minnesota  
 Summary of Allocated Costs  
 Fiscal Year 2009 - Actual  
 First Stepdown

OFFICE OF ENTERPRISE TECHNOLOGY

Schedule No. 6.1

6.2	6.3	6.4	6.6	6.5
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	Office of Enterprise Technology	General Support	IT Spend	Small Agency Tech Projects	Electronic Licensing	Other Non- Allocable
<b>Total Eligible Direct Costs</b>	9,696,009	2,245,004	7,451,005	-	-	-
<b>Add: Allocated Costs</b>						
Equipment Use Charge	6,536		6,536			
<b>Admin - Management Services</b>						
Human Resources	30,234	30,234				
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	1,164	1,164				
Materials Management	2,807	2,807				
Central Mail	2	2				
Enterprise Performance Improvement	251	251				
<b>Sum of Allocated Costs</b>	9,737,004	2,279,463	7,457,541	-	-	-
<b>Distribution of Allocated Costs</b>		(2,279,463)	2,169,413	110,050	-	-
<b>Total Allocated Costs</b>	9,737,004	-	9,626,954	110,050	-	-
<b>Less: Disallowed Costs</b>	110,050			110,050	-	
<b>Net Allocable Costs</b>	<u>9,626,954</u>	<u>-</u>	<u>9,626,954</u>	<u>-</u>	<u>-</u>	<u>-</u>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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**SCHEDULE 8.0**

**MINNESOTA MANAGEMENT & BUDGET (MMB)—FISCAL MANAGEMENT & ADMINISTRATION**

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes personnel, accounting services, and treasury.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2009.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

Services related to economic analysis, and accounting for state debt and investment records are considered general government expense and are, therefore, unallowable.

The Office of the State Treasurer's division is responsible for cash management; bank account administration and reconciliation; check (warrant) signing and processing; and other related activities. Costs of these services have been separated and are allowable for plan purposes. They have been allocated based on the total number of accounting transactions issued for each department.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

**Ref.:** *OMB A-87, Attachment B, part 6*  
*OMB Circular A-102 2. Post Award Policies*





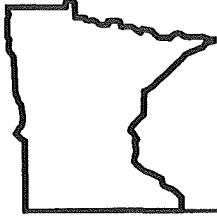
**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Fiscal Year 2009 - Actual  
First Stepdown**

**MMB—TREASURY DIVISION**

*Schedule No. 9.1*

	9.2	9.3	9.4
	Treasury Division	General Support	Treasury
			Non- Allocable
<b>Total Eligible Direct Costs</b>	1,148,966		1,148,966
<b>Add: Allocated Costs</b>			
<b>MMB - Treasury Division</b>			
General Support	276,922	276,922	
<b>Sum of Allocated Costs</b>	1,425,888	276,922	1,148,966
<b>Distribution of Allocated Costs</b>		(276,922)	191,143
<b>Total Allocated Costs</b>	1,425,888	-	1,340,109
<b>Less: Disallowed Costs</b>	85,779		85,779
<b>Net Allocable Costs</b>	1,340,109	-	1,340,109



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 10.0**

**MMB—BUDGET DIVISION**

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A Finance Department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2009. Executive budget officers' salaries are allocated to state agencies based on accounting transactions.

A portion of the Executive Budget Officers duties includes policy analysis, which is considered allocable for plan purposes. The unit also performs certain functions relating to support of the state legislative process, which have been disallowed as general government.

The Budget Support Unit prepares the budget document, reviews budget and grant funding changes, and other related services to ensure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. These functions are allowable for plan purposes and have been allocated based on the number of budget transactions processed in the state's accounting system during FY 2009.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

**Ref.:** *OMB Circular A-102 2. Post Award Policies*

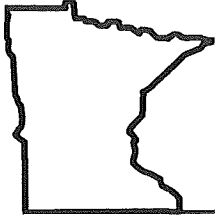
Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Fiscal Year 2009 - Actual  
 First Stepdown

MMB—BUDGET DIVISION

Schedule No. 10.1

	10.2	10.3	10.4	10.5	
	Budget Division	General Support	Analysis & Controls	Budget Operations & Planning	Budget Division-Gen Govt
Total Eligible Direct Costs	1,949,439	-	1,272,504	676,935	-
Add: Allocated Costs					
MMB - Budget Division					
General Support	374,806	374,806			
Sum of Allocated Costs	2,324,245	374,806	1,272,504	676,935	-
Distribution of Allocated Costs		(374,806)	211,695	112,616	50,495
Total Allocated Costs	2,324,245	-	1,484,199	789,551	50,495
Less: Disallowed Costs	50,495				50,495
Net Allocable Costs	<u>2,273,750</u>	<u>-</u>	<u>1,484,199</u>	<u>789,551</u>	<u>-</u>



**STATE OF MINNESOTA  
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**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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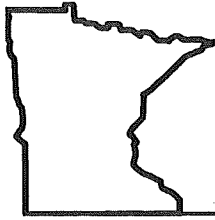
**SCHEDULE 9.0**

**MMB—TREASURY DIVISION**

This division is responsible for cash management; bank account administration and reconciliation; check (warrant) signing and processing; and other related activities. Costs of these services have been separated and are allowable for plan purposes. They have been allocated based on the total number of accounting transactions issued for each department.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

**Ref.:** *OMB Circular A-102 2. Post Award Policies*



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**SCHEDULE 11.0**

**MMB—ACCOUNTING DIVISION**

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division also includes the Financial Reporting and Internal Control Sections. The Financial Reporting Section reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report. The Internal Control Section reviews internal control procedures of state agencies to ensure that they are properly following Finance procedures. This unit is also responsible for the preparation of the statewide cost allocation plan. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2009.

Minnesota Management and Budget is also the lead state agency for federal single audit purposes. These costs are budgeted in the Financial Reporting Section but have been segregated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during FY 2009.

The cost of central payroll is allowable and has been allocated based on total FY 2009 FTE's.

Agency Assistance is also included in these costs. This group is responsible for assisting agencies with accounting and payroll system questions. In addition, they set up training for agencies on these systems. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2009.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

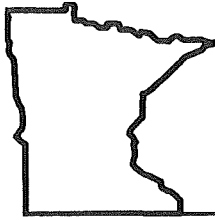
**Ref.:** *OMB A-87, Attachment B, Parts 4, 8*  
*OMB Circular A-102 2. Post Award Policies*

State of Minnesota  
 Summary of Allocated Costs  
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MMB—ACCOUNTING DIVISION

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
Total Eligible Direct Costs	3,903,231	-	1,249,033	1,326,289	1,286,493	41,416
Add: Allocated Costs						
Equipment Use Charge	3,784				3,784	
MMB - Accounting Division General Support	649,346	649,346				
Sum of Allocated Costs	4,556,362	649,346	1,249,033	1,326,289	1,290,278	41,416
Distribution of Allocated Costs		(649,346)	207,790	220,643	214,022	6,890
Total Allocated Costs	4,556,362	-	1,456,823	1,546,932	1,504,300	48,306
Less: Disallowed Costs	-					
Net Allocable Costs	4,556,362	-	1,456,823	1,546,932	1,504,300	48,306



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**SCHEDULE 12.0**

**MMB —INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION**

The Management and Administration Division of Minnesota Management and Budget provides technical systems support and related services for all of the statewide administrative systems. These systems include: the accounting and procurement (MAPS), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BIS), and information access (IA). This division also provides Minnesota Management and Budget programs Local Area Network (LAN) support and voice communications support.

These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2009.

The MAPS costs are based upon accounting transactions; the SEMA 4 costs are based upon FTE counts; and BIS costs are based upon budget transactions. The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

**Ref.:** OMB A-87, Attachment A, parts C and F  
OMB Circular A-102 2. Post Award Policies

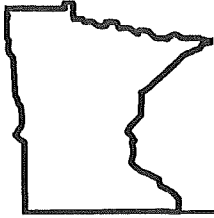


State of Minnesota  
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MMB—IT MANAGEMENT & ADMINISTRATION

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	
	Information Systems	General Support	MAPS Operations & System Support	SEMA4 Operations & System Support	Budget Services Computer Operations	SEMA4 Special Billing	MAPS Special Billing	Other Non-Allocable
Total Eligible Direct Costs	11,160,405	856,028	2,768,876	1,612,952	213,918	2,163,846	3,544,785	
<b>Add: Allocated Costs</b>								
Equipment Use Charge	54,749	340	-		705	17,405	36,299	
<b>Admin Governement &amp; Citizen Services</b>								
Resource Recovery	491	491						
<b>MMB - IT Management &amp; Administration</b>								
General Support	1,856,657	1,856,657						
<b>Sum of Allocated Costs</b>	<b>13,072,302</b>	<b>2,713,516</b>	<b>2,768,876</b>	<b>1,612,952</b>	<b>214,623</b>	<b>2,181,251</b>	<b>3,581,084</b>	<b>-</b>
<b>Distribution of Allocated Costs</b>		<b>(2,713,516)</b>	<b>729,146</b>	<b>424,749</b>	<b>56,332</b>	<b>569,819</b>	<b>933,471</b>	
<b>Total Allocated Costs</b>	<b>13,072,302</b>	<b>-</b>	<b>3,498,022</b>	<b>2,037,701</b>	<b>270,955</b>	<b>2,751,070</b>	<b>4,514,554</b>	<b>-</b>
<b>Less: Disallowed Costs</b>	<b>-</b>							<b>-</b>
<b>Net Allocable Costs</b>	<b>13,072,302</b>	<b>-</b>	<b>3,498,022</b>	<b>2,037,701</b>	<b>270,955</b>	<b>2,751,070</b>	<b>4,514,554</b>	<b>-</b>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
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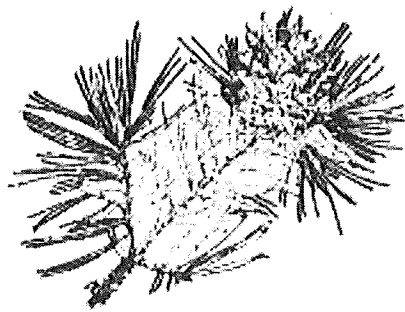
**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
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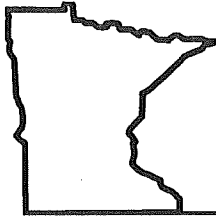
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*SCHEDULE N/A*

**MMB—OTHER SERVICES**

The Minnesota Management and Budget, Other Services includes the Economic Analysis and Debt Management Units. Both of these units are considered general government expense and are therefore, unallowable.





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**SCHEDULE 13.0**

**MMB—HUMAN RESOURCE MANAGEMENT & EMPLOYEE INSURANCE**

The Department of Employee Relations was eliminated on May 30, 2008. The functions of this department were transferred as follows:

- Center for Health Care Purchasing Improvement transferred to Minnesota Department of Health
- Workers' Compensation transferred to Minnesota Department of Administration
- Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration transferred to Minnesota Management and Budget. Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2009.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

Training costs, as well as costs of administering the employee's insurance, and workers compensation programs will continue to be billed directly to agencies. These costs have been excluded from the allocable cost pool prior to the allocation.

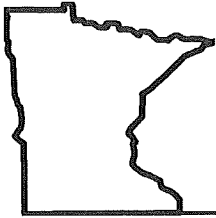
*Ref.: OMB A-87, Attachment B, parts 7, 13, 22*

State of Minnesota  
 Summary of Allocated Costs  
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 First Stepdown

Schedule No. 13.1

MMB—HUMAN RESOURCES MANAGEMENT & EMPLOYEE INSURANCE

	13.2	13.3	13.5				
	<table border="1"> <thead> <tr> <th>Human Resource Management &amp; Employee Insurance</th> <th>General Support</th> <th>Personnel Administration</th> <th>Non-Allocable</th> </tr> </thead> </table>			Human Resource Management & Employee Insurance	General Support	Personnel Administration	Non-Allocable
Human Resource Management & Employee Insurance	General Support	Personnel Administration	Non-Allocable				
Total Eligible Direct Costs	2,993,822	-	2,993,822				
Add: Allocated Costs							
Equipment Use Charge	668		668				
MMB - HR Management & Employee Insurance							
General Support	645,423	645,423					
Sum of Allocated Costs	3,639,913	645,423	2,994,490				
Distribution of Allocated Costs		(645,671)	147,424				
Total Allocated Costs	3,639,913	(248)	147,424				
Less: Disallowed Costs	147,424		147,424				
Net Allocable Costs	3,492,489	(248)	3,492,737				



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**SCHEDULE 14.0**

**DEPARTMENT OF MEDIATION SERVICES**

The Department of Mediation Services conducts hearings for public and private sector collective bargaining groups, and provides arbitration and mediation services at the request of parties to collective bargaining agreements. All costs of this activity are charged to the state General Fund, state agencies are not directly charged.

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2009.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

Costs of services to other public and private sector employees are considered general government and have not been allocated.

**Ref.:** OMB A-87, Attachment B, Part 8

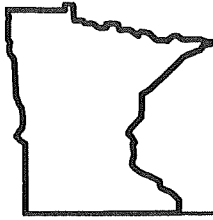
Exhibit C

State of Minnesota  
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DEPARTMENT OF MEDIATION SERVICES

Schedule No. 14.1

	14.2	14.3	14.4	
	Department of Mediation Services	General Support	Mediation Services - State Agencies	All Others
<b>Total Eligible Direct Costs</b>	66,760	-	66,760	-
<b>Add: Allocated Costs</b>				
Equipment Use Charge	14	14		
<b>Admin - Government &amp; Citizen Services</b>				
Resource Recovery	129	129		
Materials Management	844	844		
Central Mail	167	167		
Enterprise Performance Improvement	93	93		
Grants Mgt	4	4		
SmART HR	32,202	32,202		
<b>Office of Enterprise Technology</b>				
IT Spend	2,571	2,571		
<b>MMB - Treasury Division</b>				
Treasury	121	121		
<b>MMB - Budget Division</b>				
Analysis & Control (EBO's)	181	181		
Budget Operations and Planning	198	198		
<b>MMB - Accounting Division</b>				
Central Payroll	368	368		
Accounting Services	188	188		
Financial Reporting	183	183		
<b>MMB - IT Management &amp; Administration</b>				
MAPS Operations and System Support	426	426		
SEMA4 Operations and System Support	514	514		
Budget Service - Computer Operations	68	68		
SEMA4 Operations Special Billing	694	694		
MAPS Operations Special Billing	550	550		
<b>MMB - HR Management &amp; Employee Insurance</b>				
Personnel Administration	881	881		
<b>Sum of Allocated Costs</b>	107,156	40,396	66,760	-
<b>Distribution of Allocated Costs</b>		(40,396)	1,656	38,740
<b>Total Allocated Costs</b>	107,156	-	68,416	38,740
<b>Less: Disallowed or Unallocable Costs</b>	38,740			38,740
<b>Net Allocable Costs</b>	68,416	-	68,416	-



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**SCHEDULE 15.0**

**OFFICE OF LEGISLATIVE AUDITOR**

The Office of the Legislative Auditor (OLA) is responsible for annual audits of all state revenues and expenditures, special audits as assigned, coordinating audit services for federal single audit, and program evaluation.

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2009 allocation statistic.

These costs for coordinating audit services for the federal single audit are budgeted in the Finance Audits section. They are separated for allocation purposes and allocated based on the actual hours of service for FY 2009.

Program Evaluation costs are only allocated in the actual plan. The allocation of budgeted costs would have a material impact on agencies. By the nature of program evaluations, there is no practical means of anticipating the programs to be audited or the number of hours required for each evaluation. Therefore, they are not allocated.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

**Ref.:** *OMB A-87, Attachment B, part 4*  
*OMB Circular A-102 2. Post Award Policies*

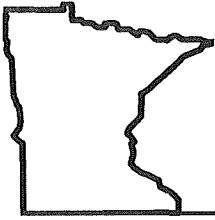


State of Minnesota  
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Schedule No. 15.1

OFFICE OF LEGISLATIVE AUDITOR

	15.2	15.3	15.4	15.5	15.6	
	Office of Legislative Auditor	General Support	OLA - Financial Audits	OLA - Program Audits	OLA - Single Audit	OLA - Government Non-Allocable
<b>Total Eligible Direct Costs</b>	6,289,157	1,431,052	3,132,848	1,311,455	407,893	5,909
<b>Add: Allocated Costs</b>						
Equipment Use Charge	4,451	4,451				
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	505	505				
Materials Mgt	2,657	2,657				
Central Mail	695	695				
Enterprise Performance Improvement	466	466				
<b>Office of Enterprise Technology</b>						
IT Spend	11,855	11,855				
<b>MMB - Treasury Division</b>						
Treasury	409	409				
<b>MMB - Budget Division</b>						
Analysis & Control (EBO's)	554	554				
Budget Operations and Planning	386	386				
<b>MMB - Accounting Division</b>						
Central Payroll	1,838	1,838				
Accounting Services	577	577				
Financial Reporting	562	562				
<b>MMB - IT Management &amp; Administration</b>						
MAPS Operations and System Support	1,306	1,306				
SEMA4 Operations and System Support	2,571	2,571				
Budget Service - Computer Operations	133	133				
SEMA4 Operations Special Billing	3,471	3,471				
MAPS Operations Special Billing	1,685	1,685				
<b>MMB - HR Management &amp; Employee Insurance</b>						
Personnel Administration	4,407	4,407				
<b>Mediation Services</b>						
State Agencies	86	86				
<b>Sum of Allocated Costs</b>	6,327,770	1,469,665	3,132,848	1,311,455	407,893	5,909
<b>Distribution of Allocated Costs</b>		(1,469,665)	947,743	396,739	123,395	1,788
<b>Total Allocated Costs</b>	6,327,770	-	4,080,591	1,708,194	531,288	7,697
<b>Less: Disallowed Costs</b>	7,697					7,697
<b>Net Allocable Costs</b>	6,320,073	-	4,080,591	1,708,194	531,288	-



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**SCHEDULE 16.0**

**OFFICE OF THE STATE AUDITOR—SINGLE AUDIT**

The single audit cost center is designed to meet the federal requirements of OMB Circular A-102. The requirement is for organization-wide audits, rather than grant by grant.

These audits determine whether:

- Financial operations are conducted properly;
- Financial statements are presented fairly;
- The organization has complied with the federal laws and regulations affecting the expenditure of federal funds;
- Internal procedures have been established to meet the objectives of federally assisted programs; and
- Financial reports contain accurate and reliable information.

The State Auditor requires organization-wide audits of sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during FY 2009.

**Ref.:** *OMB A-87, Attachment B, Part 5*  
*OMB Circular A-102 2. Post Award Policies*

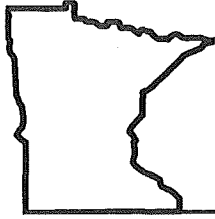
State of Minnesota  
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## STATE AUDITOR'S OFFICE

Schedule No. 16.1

16.2

	State	
	Auditor	General Support
Total Eligible Direct Costs	21,348	21,348
<b>Add: Allocated Costs</b>		
Equipment Use Charge	37,036	37,036
<b>Admin - Government &amp; Citizen Services</b>		
Resource Recovery	749	749
Real Estate & Construction Services	870	870
Materials Mgt	4,020	4,020
Central Mail	809	809
Enterprise Performance Improvement	767	767
<b>Office of Enterprise Technology</b>		
IT Spend	11,287	11,287
<b>MMB - Treasury Division</b>		
Treasury	1,089	1,089
<b>MMB - Budget Division</b>		
Analysis & Control (EBO's)	1,356	1,356
Budget Operations and Planning	1,100	1,100
<b>MMB - Accounting Division</b>		
Central Payroll	3,026	3,026
Accounting Services	1,413	1,413
Financial Reporting	1,374	1,374
Financial Reporting - Single Audit	-	-
<b>MMB - IT Management &amp; Administration</b>		
MAPS Operations and System Support	3,195	3,195
SEMA4 Operations and System Support	4,232	4,232
Budget Service - Computer Operations	378	378
SEMA4 Operations Special Billing	5,714	5,714
MAPS Operations Special Billing	4,123	4,123
<b>MMB - HR Management &amp; Employee Insurance</b>		
Personnel Administration	7,254	7,254
<b>Mediation Services</b>		
State Agencies	142	142
<b>Sum of Allocated Costs</b>	<b>111,281</b>	<b>111,281</b>
Distribution of Allocated Costs	-	-
<b>Total Allocated Costs</b>	<b>111,281</b>	<b>111,281</b>
Less: Disallowed Costs	-	-
<b>Net Allocable Costs</b>	<b>111,281</b>	<b>111,281</b>



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**SCHEDULE 17.0**

**AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)**

Allocable ARRA costs for fiscal year 2009 include the following:

**MINNESOTA MANAGEMENT & BUDGET**

**BUDGET DIVISION**—The ARRA team within the Budget division develops information tracking systems and reporting instructions to ensure state agencies are in compliance with federal reporting requirements. In addition this team oversees the design and development of a data accumulation and extracts system for use on the state's ARRA website. This team is also responsible for certain monitoring functions of the State Fiscal Stabilization Fund. Executive budget officers within the Budget Division review Section 1512 reports for alignment with statewide accounting system information and ensure that the laws and regulations of ARRA funding are adhered to. These costs are allocated to the ARRA programs on a pro rata basis using departmental ARRA program receipts as compared to total statewide ARRA receipts.

**ACCOUNTING DIVISION**—The Accounting division manages the state's accounting system and other related activities. The General Accounting unit is responsible for the preparation of the statewide cost allocation plan. Staff report activities associated with ARRA as recorded in their calendars. These costs are assigned to the ARRA programs on a pro rata basis using departmental ARRA program receipts as compared to total statewide ARRA receipts.

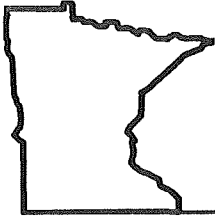
Ref.: OMB A-87, Attachment B, Parts 4, 8  
OMB Circular A-102 2. Post Award Policies

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AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)

Schedule No. 17.1

	17.3	
	ARRA	General Support
Total Eligible Direct Costs	24,072	24,072
Add: Allocated Costs		
Sum of Allocated Costs	24,072	24,072
Distribution of Allocated Costs	-	
Total Allocated Costs	24,072	24,072
Less: Disallowed Costs	-	-
Net Allocable Costs	24,072	24,072



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***SCHEDULE 20.0***

**DEPARTMENT OF ADMINISTRATION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

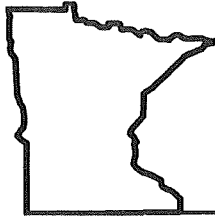
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota  
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## ADMINISTRATION—DEPARTMENT ALLOCATED FROM STEP 1

Schedule No. 20.0

	20	21.2	22.2	25.2	
Department of Administration	General Support	Admin - Management Services	Government & Citizen Services	Admin - Consumer Activities	
<b>Total Eligible Direct Costs</b>					
<b>Add: Allocated Costs</b>					
<b>Admin - Management Services</b>					
Commissioner's Office	17,429		17,130	299	
Human Resources	14,765		14,513	253	
Financial Management and Reporting	7,397		7,268	129	
<b>Admin - Government &amp; Citizen Services</b>	5,222	5,222			
Resource Recovery	1,358		763	595	
Real Estate & Construction Services	9,574		3,481	6,093	
Materials Management	6,024		1,457	4,567	
Central Mail	3,768		3,441	327	
Enterprise Performance Improvement	120		120		
Performance Measurement	46,675			46,675	
Daily Digest	-				
<b>Office of Enterprise Technology</b>	889			889	
IT Spend	2,066		2,066	-	
<b>MMB - Treasury Division</b>	1,139			1,139	
Treasury	1,695		273	1,422	
<b>MMB - Budget Division</b>	-			-	
Analysis & Control (EBO's)	1,693		403	1,290	
Budget Operations and Planning	1,632		444	1,187	
<b>MMB - Accounting Division</b>	1,154			1,154	
Central Payroll	475		475	-	
Accounting Services	420		420	-	
Financial Reporting	3,093		409	2,685	
Financial Reporting - Single Audit	1,805			1,805	
<b>MMB - IT Management &amp; Administration</b>	488			488	
MAPS Operations and System Support	3,387		950	2,437	
SEMA4 Operations and System Support	4,129		665	3,465	
Budget Service - Computer Operations	152		152	-	
SEMA4 Operations Special Billing	3,990		897	3,093	
MAPS Operations Special Billing	1,226		1,226	-	
<b>MMB - HR Management &amp; Employee Insurance</b>	61			61	
Personnel Administration	1,139		1,139	-	
<b>Mediation Services</b>	71,755			71,755	
State Agencies	19,594		22	19,572	
<b>Legislative Auditor</b>	-			-	
Financial Audits	31,045	31,045			
<b>Sum of Allocated Costs</b>	265,361	36,267	57,716	171,378	-
<b>Distribution of Allocated Costs</b>		(36,267)	2,785	1,322	32,160
<b>Total Allocated Costs</b>	265,361	-	60,501	172,700	32,160
<b>Less: Disallowed Costs</b>	28,846				28,846
<b>Net Allocable Costs</b>	236,515	-	60,501	172,700	3,314



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***SCHEDULE 21.0***

**DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

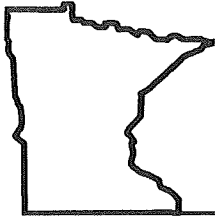


State of Minnesota  
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## ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 21.1

	21.2	21.3	21.5	21.5	21.7	
	Administration - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management and Reporting	Fiscal Agent - Non Allocable
Total Eligible Direct Costs						
Add: Allocated Costs						
<b>Admin - Management Services</b>						
Commissioner's Office	17,130	17,130				
Human Resources	14,513	14,513				
Financial Management and Reporting	7,268	7,268				
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	763	763				
Real Estate & Construction Services	3,481	3,481				
Materials Management	1,457	1,457				
Central Mail	3,441	3,441				
Enterprise Performance Improvement	120	120				
Performance Measurement	-	-				
Daily Digest	-	-				
<b>Office of Enterprise Technology</b>						
IT Spend	2,066	2,066				
<b>MMB - Treasury Division</b>						
Treasury	273	273				
<b>MMB - Budget Division</b>						
Analysis & Control (EBO's)	403	403				
Budget Operations and Planning	444	444				
<b>MMB - Accounting Division</b>						
Central Payroll	475	475				
Accounting Services	420	420				
Financial Reporting	409	409				
Financial Reporting - Single Audit	-	-				
<b>MMB - IT Management &amp; Administration</b>						
MAPS Operations and System Support	950	950				
SEMA4 Operations and System Support	665	665				
Budget Service - Computer Operations	152	152				
SEMA4 Operations Special Billing	897	897				
MAPS Operations Special Billing	1,226	1,226				
<b>MMB - HR Management &amp; Employee Insurance</b>						
Personnel Administration	1,139	1,139				
<b>Mediation Services</b>						
State Agencies	22	22				
<b>Department of Administration</b>						
	2,785	2,785				
<b>Sum of Allocated Costs</b>	60,501	60,501	-	-	-	-
<b>Distribution of Allocated Costs</b>		(60,501)	3,302	2,985	4,995	49,220
<b>Total Allocated Costs</b>	60,501	-	3,302	2,985	4,995	49,220
<b>Less: Disallowed Costs</b>	49,220					49,220
<b>Net Allocable Costs</b>	11,281	-	3,302	2,985	4,995	-



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***SCHEDULE 22.0***

**DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

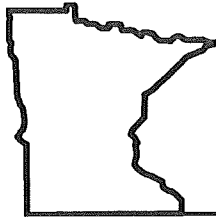
All revenues and direct-billed charges are accounted for in the initial allocation.

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## ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 22.1

	22.2	22.4	22.5	22.7	22.8	22.9	22.10	22.11	22.12	22.13	22.14	22.15	
	Government & Citizen Services	General Support	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR
<b>Total Eligible Direct Costs</b>													
<b>Add: Allocated Costs</b>													
<b>Admin - Government &amp; Citizen Services</b>													
Resource Recovery		595	595										
Real Estate & Construction Services		6,093	6,093										
Materials Management		4,567	4,567										
Enterprise Performance Improvement		327	327										
<b>Office of Enterprise Technology</b>													
IT Spend	46,675	46,675											
<b>MMB - Treasury Division</b>													
Treasury	889	889											
<b>MMB - Budget Division</b>													
Analysis & Control (EBO's)	1,139	1,139											
Budget Operations and Planning	1,422	1,422											
<b>MMB - Accounting Division</b>													
Central Payroll	1,290	1,290											
Accounting Services	1,187	1,187											
Financial Reporting	1,154	1,154											
Financial Reporting - Single Audit	-	-											
<b>MMB - IT Management &amp; Administration</b>													
MAPS Operations and System Support	2,685	2,685											
SEMA4 Operations and System Support	1,805	1,805											
Budget Service - Computer Operations	488	488											
SEMA4 Operations Special Billing	2,437	2,437											
MAPS Operations Special Billing	3,465	3,465											
<b>MMB - HR Management &amp; Employee Insurance</b>													
Personnel Administration	3,093	3,093											
<b>Mediation Services</b>													
State Agencies	61	61											
<b>Legislative Auditor</b>													
Financial Audits	71,755	71,755											
Program Audits	19,572	19,572											
Single Audits	-	-											
<b>State Auditor</b>													
Administration	1,322	1,322											
<b>Admin - Management Services</b>													
Commissioner's Office	299	299											
Human Resources	253	253											
Financial Management and Reporting	129	129											
<b>Sum of Allocated Costs</b>	172,020	172,020	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution of Allocated Costs</b>		(172,700)	19,285	17,054	-	94,831	-	16,540	13,497	1,847	5,600	4,046	-
<b>Total Allocated Costs</b>	172,020	-	19,285	17,054	-	94,831	-	16,540	13,497	1,847	5,600	4,046	-
<b>Less: Disallowed Costs</b>													
<b>Net Allocable Costs</b>	172,020	-	19,285	17,054	-	94,831	-	16,540	13,497	1,847	5,600	4,046	-



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***SCHEDULE 24.0***

**OFFICE OF ENTERPRISE TECHNOLOGY**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

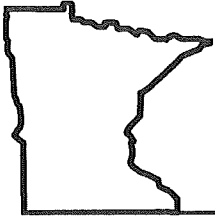
All revenues and direct-billed charges are accounted for in the initial allocation.

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## OFFICE OF ENTERPRISE TECHNOLOGY

Schedule No. 24.1

	24.2	24.3	24.4	24.6	24.7	
	Office of Enterprise Technology	General Support	IT Spend	Small Agency Tech Projects	Electronic Licensing	OET Non- Allocable
<b>Total Eligible Direct Costs</b>						
<b>Add: Allocated Costs</b>						
<b>Office of Enterprise Technology</b>						
IT Spend	170,727	170,727				
<b>MMB - Treasury Division</b>						
Treasury	474	474				
<b>MMB - Budget Division</b>						
Analysis & Control (EBO's)	636	636				
Budget Operations and Planning	540	540				
<b>MMB - Accounting Division</b>						
Central Payroll	990	990				
Accounting Services	663	663				
Financial Reporting	645	645				
Financial Reporting - Single Audit	-	-				
<b>MMB - IT Management &amp; Administration</b>						
MAPS Operations and System Support	1,499	1,499				
SEMA4 Operations and System Support	1,384	1,384				
Budget Service - Computer Operations	185	185				
SEMA4 Operations Special Billing	1,869	1,869				
MAPS Operations Special Billing	1,935	1,935				
Personnel Administration	2,373	2,373				
<b>Mediation Services</b>						
State Agencies	46	46				
<b>Legislative Auditor</b>						
Financial Audits	77,929	77,929				
Program Audits	-	-				
Single Audits	-	-				
<b>Admin - Management Services</b>						
Human Resources	194	194				
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	41	41				
Materials Mgt	102	102				
Central Mail	-	-				
Enterprise Performance Improvement	9	9				
<b>Sum of Allocated Costs</b>	262,241	262,241	-	-	-	
<b>Distribution of Allocated Costs</b>		(262,241)	249,580	12,661	-	-
<b>Total Allocated Costs</b>	262,241	-	249,580	12,661	-	-
<b>Less: Disallowed Costs</b>	12,661			12,661	-	-
<b>Net Allocable Costs</b>	249,580	-	249,580	-	-	-



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***SCHEDULE 26.0***

**MINNESOTA MANAGEMENT AND BUDGET—FISCAL MANAGEMENT AND ADMINISTRATION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

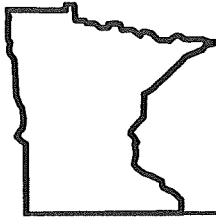
All revenues and direct-billed charges are accounted for in the initial allocation.

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Schedule No. 26.1

MMB—FISCAL MANAGEMENT & ADMINISTRATION

	26.2	27.2	28.2	29.2	30.2	30.9	31.2	
Minnesota Management & Budget	General Support	Treasury Division	Budget Division	Accounting Division	IT Management & Administration	Other Non- Allocable	Human Resource Management & Employee Insurance	
Total Eligible Direct Costs	-	-	-	-	-	-	-	
<b>Add: Allocated Costs</b>								
<b>MMB - Treasury Division</b>								
Treasury	1,153	1,153						
<b>MMB - Budget Division</b>								
Analysis & Control (EBO's)	1,778	1,778						
Budget Operations and Planning	2,559	2,559						
<b>MMB - Accounting Division</b>								
Central Payroll	5,373	5,373						
Accounting Services	1,853	1,853						
Financial Reporting	1,802	1,802						
Financial Reporting - Single Audit	-	-						
<b>MMB - IT Management &amp; Administration</b>								
MAPS Operations and System Support	4,191	4,191						
SEMA4 Operations and System Support	7,515	7,515						
Budget Service - Computer Operations	878	878						
SEMA4 Operations Special Billing	10,146	10,146						
MAPS Operations Special Billing	5,409	5,409						
Personnel Administration	12,881	12,881						
<b>MMB - HR Management &amp; Employee Insurance</b>								
General Support								
<b>Mediation Services</b>								
State Agencies	252	252						
<b>Legislative Auditor</b>								
Financial Audits	778,812	312,355	251	357,410	10,579		98,217	
Program Audits	4,638						4,638	
Single Audits	13,231			13,231				
<b>Admin - Government &amp; Citizen Services</b>								
Resource Recovery	49	49			17		9	
Materials Mgt	248	248						
Central Mail	173	173						
Performance Measurement	50	50						
<b>Office of Enterprise Technology</b>								
IT Spend	4,840	4,840						
<b>Sum of Allocated Costs</b>	852,472	368,147	-	251	370,641	10,579	-	102,854
<b>Distribution of Allocated Costs</b>		(373,506)	26,586	35,984	62,341	178,251	8,380	61,965
<b>Total Allocated Costs</b>	852,472	(5,359)	26,586	36,235	446,213	188,830	8,380	164,819
<b>Less: Disallowed Costs</b>	8,380						8,380	
<b>Net Allocable Costs</b>	844,093	(5,359)	26,586	36,235	446,213	188,830	-	164,819



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***SCHEDULE 27.0***

**MMB—TREASURY DIVISION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

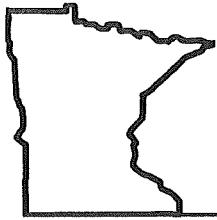


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Schedule No. 27.1

MMB—TREASURY DIVISION

	27.2	27.3	27.4
	Treasury Division	General Support	Treasury Non-Allocable
Total Eligible Direct Costs			
Add: Allocated Costs			
MMB - Treasury Division			
General Support	26,586	26,586	
Sum of Allocated Costs	26,586	26,586	-
Distribution of Allocated Costs		(26,586)	18,351
Total Allocated Costs	26,586	-	18,351
Less: Disallowed Costs	8,235		8,235
Net Allocable Costs	<b>18,351</b>	<b>-</b>	<b>18,351</b>



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***SCHEDULE 28.0***

**MMB —BUDGET DIVISION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

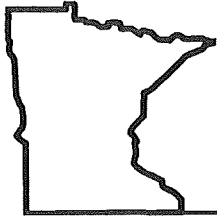
All revenues and direct-billed charges are accounted for in the initial allocation.

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**MMB—BUDGET DIVISION**

*Schedule No. 28.1*

	28.2	28.3	28.4	28.5	
	Budget Division	General Support	Analysis & Controls	Budget Operations & Planning	Budget Division- Gen Govt
<b>Total Eligible Direct Costs</b>					
<b>Add: Allocated Costs</b>					
<b>MMB - Budget Division</b>					
General Support	35,984	35,984			
<b>Legislative Auditor</b>					
Financial Audits	251	251			
<b>Sum of Allocated Costs</b>	36,235	251	-	-	-
<b>Distribution of Allocated Costs</b>		(36,235)	20,466	10,887	4,882
<b>Total Allocated Costs</b>	251	(35,984)	20,466	10,887	4,882
<b>Less: Disallowed Costs</b>	4,882				4,882
<b>Net Allocable Costs</b>	<u>(4,631)</u>	<u>(35,984)</u>	<u>20,466</u>	<u>10,887</u>	<u>-</u>



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***SCHEDULE 29.0***

**MMB —ACCOUNTING DIVISION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

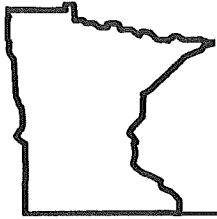
All revenues and direct-billed charges are accounted for in the initial allocation.

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MMB—ACCOUNTING DIVISION

Schedule No. 29.1

	29.2	29.3	29.4	29.5	29.6	
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
Total Eligible Direct Costs						
Add: Allocated Costs						
MMB - Accounting Division						
General Support	62,341	62,341				
Legislative Auditor						
Financial Audits	357,410	357,410				
Program Audits	-	-				
Single Audits	13,231	13,231				
Sum of Allocated Costs	432,982	370,641	-	-	-	-
Distribution of Allocated Costs		(432,982)	138,554	147,124	142,710	4,594
Total Allocated Costs	370,641	(62,341)	138,554	147,124	142,710	4,594
Less: Disallowed Costs	-	-	-	-	-	-
Net Allocable Costs	370,641	(62,341)	138,554	147,124	142,710	4,594



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***SCHEDULE 30.0***

**MMB —INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

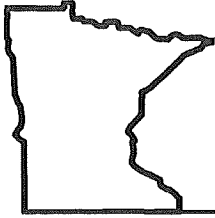
All revenues and direct-billed charges are accounted for in the initial allocation.

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MMB—IT MANAGEMENT & ADMINISTRATION

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	30.9	
	Information Systems	General Support	MAPS Operations & System Support	SEMA4 Operations & System Support	Budget Services Computer Operations	SEMA4 Special Billing	MAPS Special Billing	Other Non-Allocable
Total Eligible Direct Costs								
Add: Allocated Costs								
Admin - Government & Citizen Services								
Resource Recovery	17	17						
MMB - IT Management & Administration								
General Support	178,251	178,251						
Legislative Auditor								
Financial Audits	10,579	10,579						
Sum of Allocated Costs	188,847	188,847	-	-	-	-	-	-
Distribution of Allocated Costs		(188,847)	48,286	28,128	3,731	37,735	61,817	9,150
Total Allocated Costs	188,847	-	48,286	28,128	3,731	37,735	61,817	9,150
Less: Disallowed Costs	9,150							9,150
Net Allocable Costs	179,697	-	48,286	28,128	3,731	37,735	61,817	-



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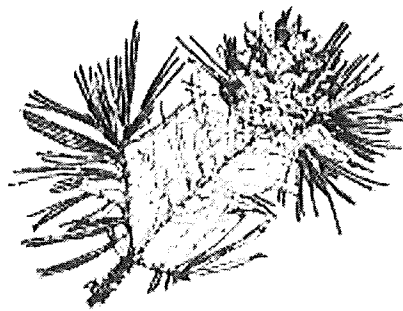
*SCHEDULE N/A*

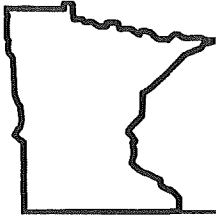
**MMB —OTHER SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.







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***SCHEDULE 31.0***

**MMB—HUMAN RESOURCE MANAGEMENT AND EMPLOYEE INSURANCE**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

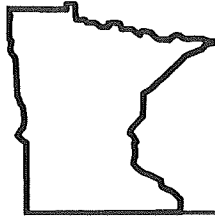
All revenues and direct-billed charges are accounted for in the initial allocation.

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MMB—HUMAN RESOURCES MANAGEMENT & EMPLOYEE INSURANCE

Schedule No. 31.1

	31.2	31.3	31.5	
	Human Resource Management & Employee Insurance	General Support	Personnel Administration	Non-Allocable
Total Eligible Direct Costs				
Add: Allocated Costs				
Admin - Government & Citizen Services				
Resource Recovery	9	9		
MMB - HR Management & Employee Insurance				
General Support	61,965	61,965		
Legislative Auditor	-	-		
Financial Audits	98,217	98,217		
Program Audits	4,638	4,638		
Sum of Allocated Costs	164,828	164,828	-	-
Distribution of Allocated Costs		(164,828)	127,193	37,635
Total Allocated Costs	164,828	-	127,193	37,635
Less: Disallowed Costs	37,635			37,635
Net Allocable Costs	127,193	-	127,193	-



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***SCHEDULE 32.0***

**DEPARTMENT OF MEDIATION SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

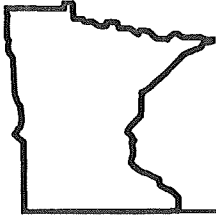
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2009  
 Second Stepdown

DEPARTMENT OF MEDIATION SERVICES

Schedule No. 32.1

	32.2	32.3	32.4	
	Department of Mediation Services	General Support	Mediation Services - State Agencies	All Others
<b>Total Eligible Direct Costs</b>				
<b>Add: Allocated Costs</b>				
<b>Admin - Government &amp; Citizen Services</b>				
Resource Recovery	4	4		
Materials Management	31	31		
Central Mail	6	6		
Enterprise Performance Improvement	3	3		
Grants Mgt	0	0		
SmART HR	1,177	1,177		
<b>Office of Enterprise Technology</b>				
IT Spend	68	68		
<b>MMB - Treasury Division</b>				
Treasury	2	2		
<b>MMB - Budget Division</b>				
Analysis & Control (EBO's)	2	2		
Budget Operations and Planning	3	3		
<b>MMB - Accounting Division</b>				
Central Payroll	35	35		
Accounting Services	18	18		
Financial Reporting	17	17		
Financial Reporting - Single Audit	-	-		
<b>MMB - IT Management &amp; Administration</b>				
MAPS Operations and System Support	6	6		
SEMA4 Operations and System Support	7	7		
Budget Service - Computer Operations	1	1		
SEMA4 Operations Special Billing	10	10		
MAPS Operations Special Billing	8	8		
<b>MMB - HR Management &amp; Employee Insurance</b>				
Personnel Administration	32	32	-	-
<b>Mediation Services</b>				
State Agencies	17	17		
<b>Legislative Auditor</b>				
Financial Audits	40,872	40,872		
<b>Sum of Allocated Costs</b>	42,320	42,320	-	-
<b>Distribution of Allocated Costs</b>		(42,320)	1,734	40,586
<b>Total Allocated Costs</b>	42,320	-	1,734	40,586
<b>Less: Disallowed Costs</b>	40,586			40,586
<b>Net Allocable Costs</b>	1,734	-	1,734	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 33.0***

**OFFICE OF LEGISLATIVE AUDITOR**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

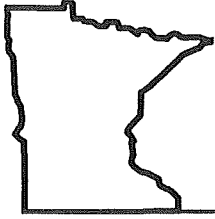
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2009  
 Second Stepdown

OFFICE OF LEGISLATIVE AUDITOR

Schedule No. 33.1

	33.2	33.3	33.4	33.5	33.6	
	Office of Legislative Auditor	General Support	OLA - Financial Audits	OLA - Program Audits	OLA - Single Audit	OLA Audit Commission
<b>Total Eligible Direct Costs</b>						
<b>Add: Allocated Costs</b>						
<b>Admin - Management Services</b>						
Human Resources	-	-				
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	18	18				
Materials Management	96	96				
Central Mail	26	26				
Enterprise Performance Improvement	17	17				
<b>Office of Enterprise Technology</b>						
IT Spend	315	315				
<b>MMB - Treasury Division</b>						
Treasury	6	6				
<b>MMB - Budget Division</b>						
Analysis & Control (EBO's)	8	8				
Budget Operations and Planning	5	5				
<b>MMB - Accounting Division</b>						
Central Payroll	176	176				
Accounting Services	55	55				
Financial Reporting	53	53				
Financial Reporting - Single Audit	-	-				
<b>MMB - IT Management &amp; Administration</b>						
MAPS Operations and System Support	18	18				
SEMA4 Operations and System Support	36	36				
Budget Service - Computer Operations	2	2				
SEMA4 Operations Special Billing	48	48				
MAPS Operations Special Billing	23	23				
<b>MMB - HR Management &amp; Employee Insurance</b>						
Personnel Administration	161	161				
<b>Total Allocated Costs</b>	1,064	1,064	-	-	-	-
<b>Less: Disallowed Costs</b>		(1,064)	686	287	89	1
<b>Net Allocable Costs</b>	1,064	-	686	287	89	1
<b>Less: Disallowed Costs</b>	1					1
<b>Net Allocable Costs</b>	1,063	-	686	287	89	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

---

***SCHEDULE 34.0***

**OFFICE OF THE STATE AUDITOR—SINGLE AUDIT**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.



**State of Minnesota**  
**Summary of Allocated Costs**  
**Actual State Fiscal Year 2009**  
**Second Stepdown**

**STATE AUDITOR'S OFFICE**

Schedule No. 34.1

34.2
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	State Auditor	General Support
<b>Total Eligible Direct Costs</b>	-	-
<b>Add: Allocated Costs</b>		
ADMIN CAP PROJECT & RELOCATION	-	-
RELOCATION-AGRICULTURE	-	-
RELOCATION-HEALTH	-	-
RELOCATION-HUMAN SERVICES	-	-
RELOCATION-VETS SERVICE BLDG	-	-
<b>Admin - Management Services</b>	-	-
Commissioner's Office	-	-
<b>Admin - Government &amp; Citizen Services</b>		
Office of Grants Management	-	-
Resource Recovery	26	26
Real Estate & Construction Services	32	32
Materials Management	145	145
Central Mail	30	30
Enterprise Performance Improvement	28	28
<b>Office of Enterprise Technology</b>		
IT Spend	299	299
<b>MMB - Treasury Division</b>		
Treasury	15	15
<b>MMB - Budget Division</b>		
Analysis & Control (EBO's)	19	19
Budget Operations and Planning	15	15
<b>MMB - Accounting Division</b>		
Central Payroll	289	289
Accounting Services	135	135
Financial Reporting	131	131
Financial Reporting - Single Audit	-	-
<b>MMB - IT Management &amp; Administration</b>		
MAPS Operations and System Support	44	44
SEMA4 Operations and System Support	59	59
Budget Service - Computer Operations	5	5
SEMA4 Operations Special Billing	79	79
MAPS Operations Special Billing	57	57
<b>MMB - HR Management &amp; Employee Insurance</b>		
Personnel Administration	266	266
<b>Mediation Services</b>		
State Agencies	4	4
<b>Total Allocated Costs</b>	<u>1,679</u>	<u>1,679</u>
<b>Less: Disallowed Costs</b>		-
<b>Net Allocable Costs</b>	<u>1,679</u>	<u>1,679</u>
<b>Less: Disallowed Costs</b>		-
<b>Net Allocable Costs</b>	<u><u>1,679</u></u>	<u><u>1,679</u></u>

State of Minnesota  
 Statewide Cost Allocation Plan  
 Fiscal Year 2009 Actual

Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Schedule No.	DP#	Name	2009 Actual		2011 Budget		Equipment Use Charge	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
			Allocable costs and applicable credits	Allocable costs and applicable credits	Fixed Assets	Net Administrative Expenditures by Agency					
1.2	1.2	Equipment Use Charge	153,744	153,744							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION					0				
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES					0	0			
3.3	G02-3.3	Commissioner's Office	531,039	472,000			0	531,039			
3.4	G02-3.4	Human Resources	480,142	425,000			0	480,142			
3.5	G02-3.5	Financial Management and Reporting	803,314	780,109			0	803,314			
3.6	G02-3.6	Fiscal Agent - Non allocable					0	7,916,393			
4.2	G02-4.2	Government & Citizen Services					0		46	46	14,297
4.4	G02-4.4	Resource Recovery	515,678	461,000	247,309						
4.5	G02-4.5	Real Estate & Construction Services	456,000	433,980			0				
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011					0				
4.8	G02-4.8	Materials Management	2,535,718	1,935,964	444,258						
4.9	G02-4.9	Gift & Acceptance					0				
4.10	G02-4.10	Central Mail	442,260	443,000			0				
4.11	G02-4.11	Enterprise Performance Improvement	360,910	136,000			0				
4.12	G02-4.12	Grants Mgt	49,393	177			0				
4.13	G02-4.13	SmART FMR	149,730	154,000			0				
4.14	G02-4.14	SmART HR	108,196	96,000			0				
4.15	G02-4.15	Smart FMR/HR					0				
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	2,245,004	1,510,052			0			35	
6.3	G46-6.3	IT Spend	7,451,005	4,167,082	97,997						
6.4	G46-6.4	Small Agency Tech Projects					0				
6.5	G46-6.5	OET - Non allocable		733,026			0				
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year		0			0				
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	3,693,346	2,601,947	5,660						
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY		518,709			0				
9.2	G10-9.2	TREASURY DIVISION		0			0				
9.3	G10-9.3	Treasury	1,148,966	1,282,815			0				
9.4	G10-9.4	Treasury - Other					0				
10.2	G10-10.2	MMB - BUDGET DIVISION					0				
10.3	G10-10.3	Analysis & Control (EBO's)	1,272,504	1,196,313			0				
10.4	G10-10.4	Budget Operations and Planning	676,935	636,403			0				
10.5	G10-10.5	Budget Division - Non Allocable					0				
11.2	G10-11.2	MMB-ACCOUNTING DIVISION					0				
11.3	G10-11.3	Central Payroll	1,249,033	1,241,549			0				
11.4	G10-11.4	Accounting Services	1,326,289	1,388,535			0				
11.5	G10-11.5	Financial Reporting	1,286,493	1,287,800	56,738						
11.6	G10-11.6	Financial Reporting - Single Audit	41,416	41,213			0				
11.7	G10-11.7	Accounting Services - Non Allocable					0				
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	856,028	2,164,807	5,100						
12.4	G10-12.4	MAPS Operations and System Support	2,768,876	1,449,285			0				
12.5	G10-12.5	SEMA4 Operations and System Support	1,612,952	881,964			0				
12.6	G10-12.6	Budget Service - Computer Operations	213,918	226,953	10,570						
12.7	G10-12.7	SEMA4 Operations Special Billing	2,163,846	1,694,319	260,938						
12.8	G10-12.8	MAPS Operations Special Billing	3,544,785	5,082,956	544,210						
12.9	G10-12.9	MMB - OTHER - Non-Allocable					0				
13.2	G10-13.2	Human Resource Management & Employee Insurance					0				

State of Minnesota  
 Statewide Cost Allocation Plan  
 Fiscal Year 2009 Actual

Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Schedule No.	DP#	Name	2009 Actual Allocable costs and applicable credits	2011 Budget Allocable costs and applicable credits	Fixed Assets	Equipment Use Charge	Net	Number of FTE's -	Number of FTE's -	MAPS Accounting
							Administrative Expenditures by Agency	FY (Actual)	FY (Actual)	Transactions
					1.2		3.2	3.3	3.4	3.5
							ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
13.3	G10-13.3	Personnel Administration	2,993,822	3,169,348		10,021				
13.5	G10-13.5	Employee Relations - Non Allocable				0				
14.2	<b>G45-14.2 MEDIATION SERVICES</b>					212				
14.3	G45-14.3	State Agencies	66,760	27,579		0				
14.4	G45-14.4	Mediation/Representation - General				0				
15.2	<b>L49-15.2 LEGISLATIVE AUDITOR</b>					66,731				
15.3	L49-15.3	Financial Audits	1,431,052	1,214,885		0				
15.4	L49-15.4	Program Audits	3,132,848	2,831,732		0				
15.5	L49-15.5	Single Audits	1,311,455			0				
15.6	L49-15.6	Audit Comm.	407,893	392,831		0				
16.2	<b>G61-16.2 STATE AUDITOR</b>					555,265				
17.3	<b>ARRA-17. ARRA</b>					0				
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	21,348	26,000						
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES	24,072	1,206,020						
21.3	G02-3.3	Commissioner's Office						17		
21.4	G02-3.4	Human Resources							17	
21.5	G02-3.5	Financial Management and Reporting								5,060
21.6	G02-3.6	Fiscal Agent - Non allocable								
22.2	G02-4.2	Government & Citizen Services								
22.4	G02-4.4	Resource Recovery								
22.5	G02-4.5	Real Estate & Construction Services								
22.7	G02-4.7	Real Property Enterprise System								
22.8	G02-4.8	Materials Management								
22.9	G02-4.9	Gift & Acceptance								
22.10	G02-4.10	Central Mail								
22.11	G02-4.11	Enterprise Performance Improvement								
22.12	G02-4.12	Grants Mgt								
22.13	G02-4.13	SmART FMR								
22.14	G02-4.14	SmART HR								
22.15	G02-4.15	Smart FMR/HR								
24.2	<b>G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY</b>									
24.3	G46-6.3	IT Spend								
24.4	G46-6.4	Small Agency Tech Projects								
24.5	G46-6.5	OET - Non allocable								
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year								
26.2	<b>G10-8.2 MINNESOTA MANAGEMENT &amp; BUDGET</b>									
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY								
27.2	G10-9.2	TREASURY DIVISION								
27.3	G10-9.3	Treasury								
27.4	G10-9.4	Treasury - Other								
28.2	G10-10.2	MMB - BUDGET DIVISION								
28.3	G10-10.3	Analysis & Control (EBO's)								
28.4	G10-10.4	Budget Operations and Planning								
28.5	G10-10.5	Budget Division - Non Allocable								
29.2	G10-11.2	MMB-ACCOUNTING DIVISION								
29.3	G10-11.3	Central Payroll								

State of Minnesota  
 Statewide Cost Allocation Plan  
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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Schedule No.	DP#	Name	2009 Actual Allocable costs and applicable credits	2011 Budget Allocable costs and applicable credits	Fixed Assets	Equipment Use Charge	Net	Number of FTE's -	Number of FTE's -	MAPS Accounting
							Administrative Expenditures by Agency	FY (Actual)	FY (Actual)	Transactions
					1.2		3.2	3.3	3.4	3.5
							ADMIN SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
29.4	G10-11.4	Accounting Services								
29.5	G10-11.5	Financial Reporting								
29.6	G10-11.6	Financial Reporting - Single Audit								
29.7	G10-11.7	Accounting Services - Non Allocable								
30.2	G10-12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION								
30.4	G10-12.4	MAPS Operations and System Support								
30.5	G10-12.5	SEMA4 Operations and System Support								
30.6	G10-12.6	Budget Service - Computer Operations								
30.7	G10-12.7	SEMA4 Operations Special Billing								
30.8	G10-12.8	MAPS Operations Special Billing								
30.9	G10-12.9	MMB - OTHER - Non-Allocable								
31.2	G10-13.2	Human Resource Management & Employee Insurance								
31.3	G10-13.3	Personnel Administration								
31.5	G10-13.5	Employee Relations - Non Allocable								
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>								
32.3	G45-14.3	State Agencies								
32.4	G45-14.4	Mediation/Representation - General								
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>								
33.3	L49-15.3	Financial Audits								
33.4	L49-15.4	Program Audits								
33.5	L49-15.5	Single Audits								
33.6	L49-15.6	Audit Comm.								
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>								
	<b>ARRA-17. ARRA</b>									
	G02-0002	State Archaeology						2	2	1,075
	G02-0003	Public Broadcasting						0	0	344
	G02-0005	Materials Service and Distribution						0	0	0
	G02-0007	Public Info Policy Analysis - PIPA						4	4	1,339
	G02-0009	Construction Services						18	18	8,953
	G02-0010	Oil Overcharge (Stripper Wells)						0	0	6
	G02-0011	Administration Cost Allocation						0	0	0
	G02-0012	STAR						3	3	11,474
	G02-0014	Capital Group Parking						9	9	19,466
	G02-0015a	Fleet Services						9	9	150,105
	G02-0015b	Fleet Services - Commuter Van						0	0	25
	G02-0016	Development Disabilities						3	3	4,106
	G02-0017a	Risk Management - P&C						11	11	24,184
	G02-0017b	Risk Management - Workers' Compensation						34	34	32,894
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)						0	0	137
	G02-0021a	Plant Management (Leases)						218	218	121,727
	G02-0021b	Plant Management (Repairs)						2	2	5,385
	G02-0021c	Plant Management (Materials Transfer)						12	12	7,418
	G02-0021d	Plant Management (Energy)						0	0	8
	G02-0021f	Plant Management (Facilities Repair & Replacement)						0	0	824
	G02-0021g	Plant Management (Janitorial Services)						21	21	2,630
	G02-0024	MN Bookstore						11	11	16,274

State of Minnesota  
 Statewide Cost Allocation Plan  
 Fiscal Year 2009 Actual

Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Schedule No.	DP#	Name	2009 Actual Allocable costs and applicable credits	2011 Budget Allocable costs and applicable credits	Fixed Assets	Equipment Use Charge	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions
							ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
	G10-0026	Management Analysis			1.2		3.2	3.3	3.4	3.5
	G02-0028	Office Supply Connection						20	20	8,518
	G02-0029a	Cooperative Purchasing (CPV)						7	7	76,162
	G02-0029b	Cooperative Purchasing (MMCAP)						21	21	1,741
	G02-0029c	Cooperative Purchasing (Medical Supplies)						12	12	4,424
	G02-0030	InterTechnologies Group						0	0	0
	G02-0031	Central Mail						0	0	0
	G02-0034	Other Non-allocable						7	7	19,723
	G02-0035	Support Services (Planning)						2	2	2,740
	G02-0036	Demography						0	0	0
	G02-0037	MN Geospacial Information Office						4	4	1,644
	G02-0038	Environmental Quality Board						13	13	4,743
	G02-0040	Local Planning Assistance						5	5	1,863
	G39-0042	Vets Affairs Faith Based Interagency						0	0	0
	G02-0043	Surplus Services						0	0	0
	G02-0044	RECS - Energy						7	7	8,887
	G02-0045	SmART FMR						0	0	214
	G02-0046	SmART HR						0	0	1
	G02-0047	Grants Mgt						0	0	441
								1	1	408
	B04	AGRICULTURE DEPT								
	B11	BARBER/COSMETOLOGIST EXAMINERS								
	B13	COMMERCE DEPT								
	B14	ANIMAL HEALTH BOARD								
	B20	EXPLORE MINNESOTA TOURISM								
	B22	EMPLOYMENT & ECONOMIC DEVELPMT								
	B34	HOUSING FINANCE AGENCY								
	B41	WORKERS COMP COURT OF APPEALS								
	B42	LABOR AND INDUSTRY DEPT								
	B43	IRON RANGE RESOURCES & REHAB								
	B7E	ARCHITECTURE, ENGINEERING BD								
	B7G	COMBATIVE SPORTS COMMISSION								
	B7P	ACCOUNTANCY BOARD								
	B7S	PRIVATE DETECTIVES BOARD								
	B82	PUBLIC UTILITIES COMM								
	B9D	AMATEUR SPORTS COMM								
	B9V	AGRICULTURE UTILIZATION RESRCH								
	E25	CENTER FOR ARTS EDUCATION								
	E26	MN STATE COLLEGES/UNIVERSITIES								
	E37	EDUCATION DEPARTMENT								
	E40	HISTORICAL SOCIETY								
	E44	FARIBAULT ACADEMIES								
	E50	ARTS BOARD								
	E60	OFFICE OF HIGHER EDUCATION								
	E77	ZOOLOGICAL BOARD								
	E81	UNIVERSITY OF MINNESOTA								
	E95	HUMANITIES COMMISSION								
	E97	SCIENCE MUSEUM								
	E9W	HIGHER ED FACILITIES AUTHORITY								

**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2009 Actual**

Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Schedule No.	DP#	Name	2009 Actual Allocable costs and applicable credits	2011 Budget Allocable costs and applicable credits	Fixed Assets Equipment Use Charge	Net Administrative Expenditures by Agency ADMIN MANAGEMENT SERVICES	Number of FTE's - FY (Actual) Commissioner's Office	Number of FTE's - FY (Actual) Human Resources	MAPS Accounting Transactions Financial Management and Reporting
					1.2	3.2	3.3	3.4	3.5
	G03	LOTTERY							
	G05	RACING COMMISSION							
	G06	ATTORNEY GENERAL							
	G09	GAMBLING CONTROL BOARD							
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS							
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION							
	G10c	ARRA							
	G16	ADMIN CAP PROJECT & RELOCATION							
	G17	HUMAN RIGHTS DEPT							
	G19	INDIAN AFFAIRS COUNCIL							
	G38	INVESTMENT BOARD							
	G39	GOVERNORS OFFICE							
	G45	MEDIATION SERVICES DEPT							
	G46	OFFICE OF ENTERPRISE TECHNOLOGY							
	G53	SECRETARY OF STATE							
	G61	STATE AUDITOR							
	G62	MINN STATE RETIREMENT SYSTEM							
	G63	PUBLIC EMPLOYEES RETIRE ASSOC							
	G67	REVENUE DEPT							
	G69	TEACHERS RETIREMENT ASSOC							
	G8H	MMB HIGHER EDUCATION							
	G8S	MMB INTERGOVERNMENTAL AIDS							
	G90	REVENUE INTERGOVT PAYMENTS							
	G92	OMBUDSPERSON FOR FAMILIES							
	G93	MILLITARY ORDER OF PURPLE HEART							
	G96	UNIFORM LAWS COMMISSION							
	G98	VFW							
	G99	DISABLED AMERICAN VETS							
	G9J	CAMPAIGN FINANCE BOARD							
	G9K	ADMINISTRATIVE HEARINGS							
	G9L	BLACK MINNESOTANS COUNCIL							
	G9M	CHICANO LATINO AFFAIRS COUNCIL							
	G9N	ASIAN-PACIFIC COUNCIL							
	G9Q	MMB - DEBT SERVICE							
	G9R	MMB NON-OPERATING							
	G9T	TREASURY - NON OPERATING							
	G9X	CAPITOL AREA ARCHITECT							
	G9Y	DISABILITY COUNCIL							
	GPR	PAYROLL CLEARING							
	H12	HEALTH DEPT							
	H55	HUMAN SERVICES DEPT							
	H55(b)	Human Services Institutions							
	H75	VETERANS AFFAIRS DEPT							
	H76	VETERANS HOME BOARD							
	H7B	MEDICAL PRACTICE BOARD							
	H7C	NURSING BOARD							
	H7D	PHARMACY BOARD							
	H7F	DENTISTRY BOARD							

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Organizes Data From Comstat Format to fit into Stepdown Format

Schedule No.	DP#	Name			Fixed Assets	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions
			2009 Actual Allocable costs and applicable credits	2011 Budget Allocable costs and applicable credits	1.2	3.2	3.3	3.4	3.5
					Equipment Use Charge	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
	H7H	CHIROPRACTIC EXAMINERS BOARD							
	H7J	OPTOMETRY BOARD							
	H7K	NURSING HOME ADMIN BOARD							
	H7L	SOCIAL WORK BOARD							
	H7M	MARRIAGE & FAMILY THERAPY BD							
	H7Q	PODIATRIC MEDICINE BOARD							
	H7R	VETERINARY MEDICINE BOARD							
	H7S	EMERGENCY MEDICAL SERVICES BD							
	H7U	DIETETICS & NUTRITION PRACTICE							
	H7V	PSYCHOLOGY BOARD							
	H7W	PHYSICAL THERAPY BOARD							
	H7X	BEHAVIORAL HEALTH & THERAPY BD							
	H9G	OMBUDSMAN MH/MR							
	J33	TRIAL COURTS							
	J52	PUBLIC DEFENSE BOARD							
	J58	COURT OF APPEALS							
	J65	SUPREME COURT							
	J68	TAX COURT							
	J70	JUDICIAL STANDARDS BOARD							
	L10	LEGISLATURE							
	L49	LEGISLATIVE AUDITOR							
	P01	MILITARY AFFAIRS DEPT							
	P07	PUBLIC SAFETY DEPT							
	P78	CORRECTIONS DEPT							
	P7T	PEACE OFFICERS BOARD (POST)							
	P9E	SENTENCING GUIDELINES COMM							
	P9Z	AUTOMOBILE THEFT PREVENTION BD							
	R18	ENVIRONMENTAL ASSISTANCE							
	R28	MINN CONSERVATION CORPS							
	R29	NATURAL RESOURCES DEPT							
	R32	POLLUTION CONTROL AGENCY							
	R9P	WATER & SOIL RESOURCES BOARD							
	T79	TRANSPORTATION DEPT							
	T9B	METROPOLITAN COUNCIL/TRANSPORT							
		Other							
XXX	Total		47,532,679	43,432,695	2,305,008	9,730,888	521	556	559,240
XXX	Source		47,532,678	43,432,692	2,305,010	9,730,888	521	556	559,240
XXX	Difference (Total - Source)		-1	-3	2	0	0	0	0

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Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions	PO's & RQ's & CR's in fund 690	Postage revolving fund charges - FY (Actual)
4.2	4.4	4.5	4.7	4.8	4.9	4.10

Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management	Gift & Acceptance	Central Mail
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery	515,678						
4.5	G02-4.5	Real Estate & Construction Services	456,000						
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011	0						
4.8	G02-4.8	Materials Management	2,535,718						
4.9	G02-4.9	Gift & Acceptance	0						
4.10	G02-4.10	Central Mail	442,260						
4.11	G02-4.11	Enterprise Performance Improvement	360,910						
4.12	G02-4.12	Grants Mgt	49,393						
4.13	G02-4.13	SmART FMR	149,730						
4.14	G02-4.14	SmART HR	108,196						
4.15	G02-4.15	Smart FMR/HR	0						
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		14,098,653	0	0	655	0	43
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		16,580,767	0	0	1,597	0	89,945
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY		0	0	0	0	0	0
9.2	G10-9.2	TREASURY DIVISION		0	0	0	0	0	0
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION		0	0	0	0	0	0
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION		0	0	0	0	0	0
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		5,951,964	0	0	0	0	0
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable		0	0	0	0	0	0
13.2	G10-13.2	Human Resource Management & Employee Insurance		2,993,739	0	0	0	0	0



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4.2	4.4	4.5	4.7	4.8	4.9	4.10

Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management	Gift & Acceptance	Central Mail
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>		1,556,747	0	0	197	0	3,198
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>		6,111,008	0	0	620	0	13,335
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>		9,067,748	1	0	938	0	15,523
17.3	<b>ARRA-17.3</b>	<b>ARRA</b>		0	0	0	0	0	0
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION			6	0			
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES		9,243,878	4	0	340	0	66,052
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services		7,206,252	7	0	1,066	0	
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>							
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>							
27.2	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
27.2	G10-9.2	TREASURY DIVISION							
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION							
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION							
29.3	G10-11.3	Central Payroll							

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4.2	4.4	4.5	4.7	4.8	4.9	4.10

Schedule

No. DP# Name

- 29.4 G10-11.4 Accounting Services
- 29.5 G10-11.5 Financial Reporting
- 29.6 G10-11.6 Financial Reporting - Single Audit
- 29.7 G10-11.7 Accounting Services - Non Allocable
- 30.2 G10-12.2 MMB IT - MANAGEMENT AND ADMINISTRATION
- 30.4 G10-12.4 MAPS Operations and System Support
- 30.5 G10-12.5 SEMA4 Operations and System Support
- 30.6 G10-12.6 Budget Service - Computer Operations
- 30.7 G10-12.7 SEMA4 Operations Special Billing
- 30.8 G10-12.8 MAPS Operations Special Billing
- 30.9 G10-12.9 MMB - OTHER - Non-Allocable
- 31.2 G10-13.2 Human Resource Management & Employee Insurance
- 31.3 G10-13.3 Personnel Administration
- 31.5 G10-13.5 Employee Relations - Non Allocable
- 32.2 **G45-14.2 MEDIATION SERVICES**
- 32.3 G45-14.3 State Agencies
- 32.4 G45-14.4 Mediation/Representation - General
- 33.2 **L49-15.2 LEGISLATIVE AUDITOR**
- 33.3 L49-15.3 Financial Audits
- 33.4 L49-15.4 Program Audits
- 33.5 L49-15.5 Single Audits
- 33.6 L49-15.6 Audit Comm.
- 34.2 **G61-16.2 STATE AUDITOR**

Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management	Gift & Acceptance	Central Mail
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ARRA-17. ARRA

G02-0002 State Archaeology	205,651	1	0	82	426	0
G02-0003 Public Broadcasting	0	21	0	32	0	0
G02-0005 Materials Service and Distribution	0	0	0	0	0	0
G02-0007 Public Info Policy Analysis - PIPA	460,888	1	0	70	0	127
G02-0009 Construction Services	2,843,567	0	0	279	25,183	2,291
G02-0010 Oil Overcharge (Stripper Wells)	0	0	0	0	0	0
G02-0011 Administration Cost Allocation	0	0	0	0	0	0
G02-0012 STAR	385,430	2	0	940	0	4,385
G02-0014 Capital Group Parking	2,472,284	1	0	521	0	3,208
G02-0015a Fleet Services	6,196,496	4	2,320	983	0	2,082
G02-0015b Fleet Services - Commuter Van	0	0	0	343	0	0
G02-0016 Development Disabilities	595,731	1	0	0	0	1,928
G02-0017a Risk Management - P&C	11,421,950	5	0	1,197	0	1,925
G02-0017b Risk Management - Workers' Compensation	29,668,954	0	0	322	0	16,001
G02-0018 Gov's Res Concl (Ceremonial Hse Gft)	865	0	0	6	865	13
G02-0021a Plant Management (Leases)	28,012,972	5	4,205,174	6,389	0	358
G02-0021b Plant Management (Repairs)	221,509	1	0	56	0	0
G02-0021c Plant Management (Materials Transfer)	779,545	2	0	197	0	0
G02-0021d Plant Management (Energy)	0	0	0	0	0	0
G02-0021f Plant Management (Facilities Repair & Replacement)	1,473,146	0	0	72	0	0
G02-0021g Plant Management (Janitorial Services)	1,033,018	0	0	160	0	0
G02-0024 MN Bookstore	1,535,433	2	0	282	0	10,836

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4.2	4.4	4.5	4.7	4.8	4.9	4.10

Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management	Gift & Acceptance	Central Mail
	G10-0026	Management Analysis		2,372,672	1	0	348	0	2,509
	G02-0028	Office Supply Connection		6,000,644	2	0	96	0	4,644
	G02-0029a	Cooperative Purchasing (CPV)		1,802,992	0	0	58	0	0
	G02-0029b	Cooperative Purchasing (MMCAP)		1,760,097	0	0	186	0	1,649
	G02-0029c	Cooperative Purchasing (Medical Supplies)		0	0	0	0	0	0
	G02-0030	InterTechnologies Group		0	0	0	0	0	0
	G02-0031	Central Mail		9,048,062	0	0	220	0	0
	G02-0034	Other Non-allocable		238,970	0	0	185	0	-398
	G02-0035	Support Services (Planning)		0	0	0	0	0	0
	G02-0036	Demography		424,711	1	0	100	0	1,428
	G02-0037	MN Geospacial Information Office		1,673,322	0	0	283	0	167
	G02-0038	Environmental Quality Board		555,624	0	0	132	0	335
	G02-0040	Local Planning Assistance		0	0	0	0	0	0
	G39-0042	Vets Affairs Faith Based Interagency		0	0	0	0	0	0
	G02-0043	Surplus Services		942,822	0	44,075	217	0	635
	G02-0044	RECS - Energy		180,609	0	0	3	0	0
	G02-0045	SmART FMR		0	0	0	0	0	0
	G02-0046	SmART HR		8,637	0	0	0	0	0
	G02-0047	Grants Mgt		62,540	0	0	25	0	0
	B04	AGRICULTURE DEPT		48,197,050	12	8,500	14,180	47,134	127,723
	B11	BARBER/COSMETOLOGIST EXAMINERS		864,077	1	0	359	0	19,016
	B13	COMMERCE DEPT		54,618,404	3	2,900	5,390	0	241,538
	B14	ANIMAL HEALTH BOARD		5,912,171	1	0	1,490	0	22,594
	B20	EXPLORE MINNESOTA TOURISM		10,854,159	3	0	1,234	0	53,756
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		154,905,852	75	62,000	12,948	380,825	13,157
	B34	HOUSING FINANCE AGENCY		24,755,309	2	0	2,018	0	31,518
	B41	WORKERS COMP COURT OF APPEALS		1,625,809	1	0	69	0	1,305
	B42	LABOR AND INDUSTRY DEPT		56,871,692	12	0	9,532	0	278,842
	B43	IRON RANGE RESOURCES & REHAB		12,901,763	2	309,467	2,748	0	0
	B7E	ARCHITECTURE, ENGINEERING BD		673,862	0	0	288	0	11,202
	B7G	COMBATIVE SPORTS COMMISSION		101,362	1	0	55	0	104
	B7P	ACCOUNTANCY BOARD		484,961	1	0	171	0	10,484
	B7S	PRIVATE DETECTIVES BOARD		129,957	0	0	70	0	0
	B82	PUBLIC UTILITIES COMM		5,912,251	0	0	550	0	0
	B9D	AMATEUR SPORTS COMM		304,094	0	505,607	1	0	0
	B9V	AGRICULTURE UTILIZATION RESRCH		0	0	0	2	0	0
	E25	CENTER FOR ARTS EDUCATION		7,489,371	1	171,307	1,779	2,847	0
	E26	MN STATE COLLEGES/UNIVERSITIES		1,535,857,147	0	0	0	0	44,708
	E37	EDUCATION DEPARTMENT		77,294,947	5	0	9,067	65,648	90,044
	E40	HISTORICAL SOCIETY		0	0	0	12	0	0
	E44	FARIBAULT ACADEMIES		14,867,378	3	360,513	2,465	171,479	0
	E50	ARTS BOARD		1,013,225	0	0	1,096	0	9,376
	E60	OFFICE OF HIGHER EDUCATION		22,517,688	2	0	3,178	0	46,498
	E77	ZOOLOGICAL BOARD		21,984,665	0	466,894	7,125	2,824,747	0
	E81	UNIVERSITY OF MINNESOTA		17,400,000	0	0	34	0	0
	E95	HUMANITIES COMMISSION		0	0	0	0	0	0
	E97	SCIENCE MUSEUM		0	0	0	2	0	0
	E9W	HIGHER ED FACILITIES AUTHORITY		265,577	0	0	0	0	0

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	4.2	4.4	4.5	4.7	4.8	4.9	4.10

Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year	Materials Management	Gift & Acceptance	Central Mail
	G03	LOTTERY		11,001,771	2	0	0	0	10,048
	G05	RACING COMMISSION		1,918,758	0	0	594	0	0
	G06	ATTORNEY GENERAL		35,787,019	1	0	2,361	0	98,171
	G09	GAMBLING CONTROL BOARD		2,807,291	0	0	234	0	3,175
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS		666,669,376	8	0	789	0	62,212
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION		374,282	0	0	17	0	0
	G10c	ARRA		0	0	0	0	0	0
	G16	ADMIN CAP PROJECT & RELOCATION		0	0	0	0	0	0
	G17	HUMAN RIGHTS DEPT		4,407,383	2	0	1,515	0	24,941
	G19	INDIAN AFFAIRS COUNCIL		577,759	2	0	430	0	72
	G38	INVESTMENT BOARD		3,963,062	0	0	86	0	3,927
	G39	GOVERNORS OFFICE		3,900,596	2	0	620	0	7,342
	G45	MEDIATION SERVICES DEPT		23,885	0	0	4	0	0
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		86,751,549	14	0	3,807	0	168,360
	G53	SECRETARY OF STATE		11,657,019	9	0	1,837	287,936	200,678
	G61	STATE AUDITOR		137,576	0	0	22	0	0
	G62	MINN STATE RETIREMENT SYSTEM		12,588,395	1	146,981	509	0	293,602
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		10,148,501	0	0	1,022	0	495,047
	G67	REVENUE DEPT		138,216,756	4	0	7,999	0	1,309,955
	G69	TEACHERS RETIREMENT ASSOC		8,806,843	0	0	577	0	165,852
	G8H	MMB HIGHER EDUCATION		0	0	0	2	0	0
	G8S	MMB INTERGOVERNMENTAL AIDS		494,572	0	0	4	0	0
	G90	REVENUE INTERGOVT PAYMENTS		6,260,776	0	0	0	0	0
	G92	OMBUDSPERSON FOR FAMILIES		396,021	0	0	186	0	340
	G93	MILLITARY ORDER OF PURPLE HEART		0	1	0	0	0	0
	G96	UNIFORM LAWS COMMISSION		54,537	0	0	2	0	0
	G98	VFW		0	1	0	0	0	0
	G99	DISABLED AMERICAN VETS		0	1	0	0	0	0
	G9J	CAMPAIGN FINANCE BOARD		700,475	1	0	233	0	12,594
	G9K	ADMINISTRATIVE HEARINGS		9,768,920	1	0	740	0	86,675
	G9L	BLACK MINNESOTANS COUNCIL		500,370	1	0	536	2,757	334
	G9M	CHICANO LATINO AFFAIRS COUNCIL		365,380	0	0	527	11,425	3,100
	G9N	ASIAN-PACIFIC COUNCIL		325,242	1	0	104	3,201	497
	G9Q	MMB - DEBT SERVICE		0	0	0	0	0	0
	G9R	MMB NON-OPERATING		39,184,348	0	0	42	0	0
	G9T	TREASURY - NON OPERATING		18,544	0	0	2	0	0
	G9X	CAPITOL AREA ARCHITECT		398,958	1	0	94	0	271
	G9Y	DISABILITY COUNCIL		774,924	1	0	539	0	2,121
	GPR	PAYROLL CLEARING		0	0	0	0	0	0
	H12	HEALTH DEPT		161,205,618	10	0	23,619	9,622	531,420
	H55	HUMAN SERVICES DEPT		411,932,207	76	0	18,959	6,098	819,032
	H55(b)	Human Services Institutions		388,072,304	1	2,465,988	6,085	4,713	0
	H75	VETERANS AFFAIRS DEPT		86,720,385	4	815,244	18,048	317,627	10,968
	H76	VETERANS HOME BOARD		0	0	0	0	0	0
	H7B	MEDICAL PRACTICE BOARD		3,108,528	0	0	524	0	38,012
	H7C	NURSING BOARD		3,384,127	0	0	369	0	58,112
	H7D	PHARMACY BOARD		1,411,764	0	0	188	0	25,607
	H7F	DENTISTRY BOARD		1,067,148	0	0	312	0	15,085

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Exhibit D—Stepdown Go Between Worksheet  
Organizes Data From Comstat Format to fit into Stepdown Format

Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions	PO's & RQ's & CR's in fund 690	Postage revolving fund charges - FY (Actual)	
	4.2	4.4	4.5	4.7	4.8	4.9	4.10

Schedule No.	DP#	Name	Government & Citizen Services		Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year		Materials Management	Gift & Acceptance	Central Mail
			Resource Recovery							
	H7H	CHIROPRACTIC EXAMINERS BOARD	439,856		0	0	167	0	7,132	
	H7J	OPTOMETRY BOARD	106,412		0	0	105	0	1,567	
	H7K	NURSING HOME ADMIN BOARD	966,604		0	0	358	0	1,754	
	H7L	SOCIAL WORK BOARD	934,923		0	0	401	0	16,430	
	H7M	MARRIAGE & FAMILY THERAPY BD	144,718		0	0	146	0	3,002	
	H7Q	PODIATRIC MEDICINE BOARD	60,877		0	0	110	0	507	
	H7R	VETERINARY MEDICINE BOARD	181,108		0	0	123	0	2,388	
	H7S	EMERGENCY MEDICAL SERVICES BD	2,853,315		0	0	523	0	13,989	
	H7U	DIETETICS & NUTRITION PRACTICE	83,102		0	0	120	0	1,691	
	H7V	PSYCHOLOGY BOARD	756,666		0	0	284	0	6,020	
	H7W	PHYSICAL THERAPY BOARD	333,846		0	0	180	0	9,081	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	472,955		0	0	196	0	3,609	
	H9G	OMBUDSMAN MH/MR	1,550,600		2	0	423	0	1,855	
	J33	TRIAL COURTS	249,929,908		0	0	16,300	43,336	16,719	
	J52	PUBLIC DEFENSE BOARD	53,768,400		0	0	1,292	206,670	0	
	J58	COURT OF APPEALS	10,461,409		1	0	463	0	28,068	
	J65	SUPREME COURT	41,514,697		7	0	4,075	89,010	59,457	
	J68	TAX COURT	805,959		1	0	66	0	3,191	
	J70	JUDICIAL STANDARDS BOARD	454,386		0	0	112	0	0	
	L10	LEGISLATURE	64,067,278		1	0	2	74,939	503	
	L49	LEGISLATIVE AUDITOR	5,000		1	0	1	0	0	
	P01	MILITARY AFFAIRS DEPT	45,879,496		2	4,392,140	2,213	0	1,052	
	P07	PUBLIC SAFETY DEPT	258,149,203		47	20,360	38,004	39,878	2,046,787	
	P78	CORRECTIONS DEPT	439,853,215		22	5,686,547	48,228	11,121	69,087	
	P7T	PEACE OFFICERS BOARD (POST)	1,129,122		0	0	135	0	6,275	
	P9E	SENTENCING GUIDELINES COMM	621,943		0	0	135	35,000	758	
	P9Z	AUTOMOBILE THEFT PREVENTION BD	0		0	0	0	0	0	
	R18	ENVIRONMENTAL ASSISTANCE	0		0	0	0	0	0	
	R28	MINN CONSERVATION CORPS	0		0	0	0	0	0	
	R29	NATURAL RESOURCES DEPT	314,174,070		42	3,285,215	33,748	1,521,959	409,721	
	R32	POLLUTION CONTROL AGENCY	129,388,497		12	16,140	12,452	1,637,339	160,421	
	R9P	WATER & SOIL RESOURCES BOARD	7,738,241		6	0	2,410	0	4,314	
	T79	TRANSPORTATION DEPT	583,357,576		44	5,840,321	260,771	0	118,068	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0		0	0	17	0	0	
		Other	0		10	0	0	0	0	
XXX	Total		4,617,885	6,589,059,019	536	28,807,693	612,158	7,821,785	8,685,080	
XXX	Source		4,617,885	6,589,059,019	536	28,807,693	612,158	7,821,784	8,685,080	
XXX	Difference (Total - Source)		0	0	0	0	0	-1	0	

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Number of FTE's - FY (Actual)	\$ of Grants received (5GXX) actual FY09	\$ of Grants received (5GXX) allocate only to Admin after FY09	Acctg Trans for designated agencies by effective dates	FTE's for designated agencies by effective dates	FTE's for designated agencies by effective dates	Net Administrative Expenditures by Division
4.11	4.12	4.12	4.13	4.14	4.15	6.2

Schedule	No.	DP#	Name	Enterprise Performance Improvement	Grants Mgt	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
	1.2	1.2	Equipment Use Charge							
	3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
	3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
	3.3	G02-3.3	Commissioner's Office							
	3.4	G02-3.4	Human Resources							
	3.5	G02-3.5	Financial Management and Reporting							
	3.6	G02-3.6	Fiscal Agent - Non allocable							
	4.2	G02-4.2	Government & Citizen Services							
	4.4	G02-4.4	Resource Recovery							
	4.5	G02-4.5	Real Estate & Construction Services							
	4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
	4.8	G02-4.8	Materials Management							
	4.9	G02-4.9	Gift & Acceptance							
	4.10	G02-4.10	Central Mail							
	4.11	G02-4.11	Enterprise Performance Improvement							
	4.12	G02-4.12	Grants Mgt							
	4.13	G02-4.13	SmART FMR							
	4.14	G02-4.14	SmART HR							
	4.15	G02-4.15	Smart FMR/HR							
	6.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>	35	0	0				
	6.3	G46-6.3	IT Spend							7,451,005
	6.4	G46-6.4	Small Agency Tech Projects							377,975
	6.5	G46-6.5	OET - Non allocable							0
	6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
	8.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>	190	0	0				
	8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	0	0	0				
	9.2	G10-9.2	TREASURY DIVISION	0	0	0				
	9.3	G10-9.3	Treasury							
	9.4	G10-9.4	Treasury - Other							
	10.2	G10-10.2	MMB - BUDGET DIVISION	0	0	0				
	10.3	G10-10.3	Analysis & Control (EBO's)							
	10.4	G10-10.4	Budget Operations and Planning							
	10.5	G10-10.5	Budget Division - Non Allocable							
	11.2	G10-11.2	MMB-ACCOUNTING DIVISION	0	0	0				
	11.3	G10-11.3	Central Payroll							
	11.4	G10-11.4	Accounting Services							
	11.5	G10-11.5	Financial Reporting							
	11.6	G10-11.6	Financial Reporting - Single Audit							
	11.7	G10-11.7	Accounting Services - Non Allocable							
	12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0				
	12.4	G10-12.4	MAPS Operations and System Support							
	12.5	G10-12.5	SEMA4 Operations and System Support							
	12.6	G10-12.6	Budget Service - Computer Operations							
	12.7	G10-12.7	SEMA4 Operations Special Billing							
	12.8	G10-12.8	MAPS Operations Special Billing							
	12.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0	0				
	13.2	G10-13.2	Human Resource Management & Employee Insurance	0	0	0				

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4.11	4.12	4.12	4.13	4.14	4.15	6.2

Schedule No.	DP#	Name	Enterprise Performance Improvement	Grants Mgt	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>	13	58,528	58,528		13	13	
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>	65	0	0				
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>	107	0	0				
17.3	<b>ARRA-17</b>	<b>ARRA</b>	0	0	0				
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES	17	0	0				
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services	46	0					
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>							
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>							
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
27.2	G10-9.2	TREASURY DIVISION							
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION							
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION							
29.3	G10-11.3	Central Payroll							

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4.11	4.12	4.12	4.13	4.14	4.15	6.2

**Schedule**

No.	DP#	Name
29.4	G10-11.4	Accounting Services
29.5	G10-11.5	Financial Reporting
29.6	G10-11.6	Financial Reporting - Single Audit
29.7	G10-11.7	Accounting Services - Non Allocable
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION
30.4	G10-12.4	MAPS Operations and System Support
30.5	G10-12.5	SEMA4 Operations and System Support
30.6	G10-12.6	Budget Service - Computer Operations
30.7	G10-12.7	SEMA4 Operations Special Billing
30.8	G10-12.8	MAPS Operations Special Billing
30.9	G10-12.9	MMB - OTHER - Non-Allocable
31.2	G10-13.2	Human Resource Management & Employee Insurance
31.3	G10-13.3	Personnel Administration
31.5	G10-13.5	Employee Relations - Non Allocable
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>
32.3	G45-14.3	State Agencies
32.4	G45-14.4	Mediation/Representation - General
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>
33.3	L49-15.3	Financial Audits
33.4	L49-15.4	Program Audits
33.5	L49-15.5	Single Audits
33.6	L49-15.6	Audit Comm.
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>

**ARRA-17. ARRA**

	Enterprise Performance Improvement	Grants Mgt	Grants Mgt	SMART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
G02-0002 State Archaeology	2	0	0				
G02-0003 Public Broadcasting	0	0	0				
G02-0005 Materials Service and Distribution	0	0	0				
G02-0007 Public Info Policy Analysis - PIPA	4	0	0				
G02-0009 Construction Services	18	100,000	100,000				
G02-0010 Oil Overcharge (Stripper Wells)	0	0	0				
G02-0011 Administration Cost Allocation	0	0	0				
G02-0012 STAR	3	82,973	82,973				
G02-0014 Capital Group Parking	9	0	0				
G02-0015a Fleet Services	9	0	0				
G02-0015b Fleet Services - Commuter Van	0	0	0				
G02-0016 Development Disabilities	3	906,279	906,279				
G02-0017a Risk Management - P&C	11	0	0				
G02-0017b Risk Management - Workers' Compensation	34	0	0				
G02-0018 Gov's Res Concl (Ceremonial Hse Gft)	0	0	0				
G02-0021a Plant Management (Leases)	218	0	0				
G02-0021b Plant Management (Repairs)	2	0	0				
G02-0021c Plant Management (Materials Transfer)	12	0	0				
G02-0021d Plant Management (Energy)	0	0	0				
G02-0021f Plant Management (Facilities Repair & Replacement)	0	0	0				
G02-0021g Plant Management (Janitorial Services)	21	0	0				
G02-0024 MN Bookstore	11	0	0				



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Schedule No.	DP#	Name	Enterprise Performance Improvement	Grants Mgt	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
	G10-0026	Management Analysis	20	0	0				
	G02-0028	Office Supply Connection	7	0	0				
	G02-0029a	Cooperative Purchasing (CPV)	21	0	0				
	G02-0029b	Cooperative Purchasing (MMCAP)	12	0	0				
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0	0	0				
	G02-0030	InterTechnologies Group	0	0	0				
	G02-0031	Central Mail	7	0	0				
	G02-0034	Other Non-allocable	2	0	0				
	G02-0035	Support Services (Planning)	0	0	0				
	G02-0036	Demography	4	0	0				
	G02-0037	MN Geospacial Information Office	13	0	0				
	G02-0038	Environmental Quality Board	5	0	0				
	G02-0040	Local Planning Assistance	0	0	0				
	G39-0042	Vets Affairs Faith Based Interagency	0	0	0				
	G02-0043	Surplus Services	7	0	0				
	G02-0044	RECS - Energy	0	0	0				
	G02-0045	SmART FMR	0	0	0				
	G02-0046	SmART HR	0	0	0				
	G02-0047	Grants Mgt	1	0	0				
	B04	AGRICULTURE DEPT	412	1,758,164	1,758,164				
	B11	BARBER/COSMETOLOGIST EXAMINERS	10	0	0				
	B13	COMMERCE DEPT	309	48,911,320	48,911,320				
	B14	ANIMAL HEALTH BOARD	53	4,164,348	4,164,348				
	B20	EXPLORE MINNESOTA TOURISM	51	3,364,176	3,364,176				
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	1,639	155,426,321	155,426,321				
	B34	HOUSING FINANCE AGENCY	209	0	0				
	B41	WORKERS COMP COURT OF APPEALS	13	0	0				
	B42	LABOR AND INDUSTRY DEPT	460	1,877,610	1,877,610				
	B43	IRON RANGE RESOURCES & REHAB	70	22,758,533	22,758,533				
	B7E	ARCHITECTURE, ENGINEERING BD	7	0	0				
	B7G	COMBATIVE SPORTS COMMISSION	2	0	0	1,433	2	1,435	
	B7P	ACCOUNTANCY BOARD	4	0	0				
	B7S	PRIVATE DETECTIVES BOARD	2	0	0				
	B82	PUBLIC UTILITIES COMM	46	0	0				
	B9D	AMATEUR SPORTS COMM	3	0	0				
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	0				
	E25	CENTER FOR ARTS EDUCATION	72	0	0				
	E26	MN STATE COLLEGES/UNIVERSITIES	15,690	0	0				
	E37	EDUCATION DEPARTMENT	408	84,145,978	84,145,978				
	E40	HISTORICAL SOCIETY	0	0	0				
	E44	FARIBAULT ACADEMIES	183	0	0				
	E50	ARTS BOARD	9	10,120,977	10,120,977		9	9	
	E60	OFFICE OF HIGHER EDUCATION	67	1,596,073	1,596,073				
	E77	ZOOLOGICAL BOARD	225	0	0				
	E81	UNIVERSITY OF MINNESOTA	0	0	0				
	E95	HUMANITIES COMMISSION	0	0	0				
	E97	SCIENCE MUSEUM	0	0	0				
	E9W	HIGHER ED FACILITIES AUTHORITY	3	0	0				

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4.11	4.12	4.12	4.13	4.14	4.15	6.2

Schedule No.	DP#	Name	Enterprise Performance Improvement	Grants Mgt	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
	G03	LOTTERY	143	0	0				
	G05	RACING COMMISSION	13	0	0				
	G06	ATTORNEY GENERAL	331	0	0				
	G09	GAMBLING CONTROL BOARD	31	0	0				
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	48	0	0				
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	0	0	0				
	G10c	ARRA	0	0	0				
	G16	ADMIN CAP PROJECT & RELOCATION	0	0	0				
	G17	HUMAN RIGHTS DEPT	43	0	0				
	G19	INDIAN AFFAIRS COUNCIL	5	0	0	7,093	5	7,098	
	G38	INVESTMENT BOARD	21	0	0				
	G39	GOVERNORS OFFICE	36	0	0				
	G45	MEDIATION SERVICES DEPT	0	0	0		0	0	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	302	0	0				
	G53	SECRETARY OF STATE	83	7,300	7,300				
	G61	STATE AUDITOR	0	0	0				
	G62	MINN STATE RETIREMENT SYSTEM	85	0	0				
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	89	0	0				
	G67	REVENUE DEPT	1,428	0	0				
	G69	TEACHERS RETIREMENT ASSOC	79	0	0				
	G8H	MMB HIGHER EDUCATION	0	0	0				
	G8S	MMB INTERGOVERNMENTAL AIDS	0	0	0				
	G90	REVENUE INTERGOVT PAYMENTS	0	0	0				
	G92	OMBUDSPERSON FOR FAMILIES	5	0	0				
	G93	MILLITARY ORDER OF PURPLE HEART	0	0	0				
	G96	UNIFORM LAWS COMMISSION	0	0	0				
	G98	VFV	0	0	0				
	G99	DISABLED AMERICAN VETS	0	0	0				
	G9J	CAMPAIGN FINANCE BOARD	8	0	0	7,976	8	7,984	
	G9K	ADMINISTRATIVE HEARINGS	79	0	0				
	G9L	BLACK MINNESOTANS COUNCIL	5	0	0				
	G9M	CHICANO LATINO AFFAIRS COUNCIL	4	0	0				
	G9N	ASIAN-PACIFIC COUNCIL	4	0	0				
	G9Q	MMB - DEBT SERVICE	0	0	0				
	G9R	MMB NON-OPERATING	0	305,000	305,000				
	G9T	TREASURY - NON OPERATING	0	0	0				
	G9X	CAPITOL AREA ARCHITECT	4	0	0				
	G9Y	DISABILITY COUNCIL	7	0	0	6,871	7	6,878	
	GPR	PAYROLL CLEARING	0	0	0				
	H12	HEALTH DEPT	1,321	120,417,219	120,417,219				
	H55	HUMAN SERVICES DEPT	5,039	133,898,824	133,898,824				
	H55(b)	Human Services Institutions	1,809	0	0				
	H75	VETERANS AFFAIRS DEPT	1,085	781,542	781,542				
	H76	VETERANS HOME BOARD	0	0	0				
	H7B	MEDICAL PRACTICE BOARD	23	0	0				
	H7C	NURSING BOARD	32	0	0				
	H7D	PHARMACY BOARD	11	0	0				
	H7F	DENTISTRY BOARD	10	0	0				

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Number of FTE's - FY (Actual)	\$ of Grants received (5GXX) actual FY09	\$ of Grants received (5GXX) allocate only to Admin after FY09	Acctg Trans for designated agencies by effective dates	FTE's for designated agencies by effective dates	FTE's for designated agencies by effective dates	Net Administrative Expenditures by Division
4.11	4.12	4.12	4.13	4.14	4.15	6.2

Schedule No.	DP#	Name	Enterprise Performance Improvement	Grants Mgt	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
H7H		CHIROPRACTIC EXAMINERS BOARD	5	0	0				
H7J		OPTOMETRY BOARD	1	0	0				
H7K		NURSING HOME ADMIN BOARD	9	0	0				
H7L		SOCIAL WORK BOARD	11	0	0				
H7M		MARRIAGE & FAMILY THERAPY BD	2	0	0				
H7Q		PODIATRIC MEDICINE BOARD	0	0	0				
H7R		VETERINARY MEDICINE BOARD	2	0	0				
H7S		EMERGENCY MEDICAL SERVICES BD	22	2,310,147	2,310,147				
H7U		DIETETICS & NUTRITION PRACTICE	1	0	0				
H7V		PSYCHOLOGY BOARD	9	0	0				
H7W		PHYSICAL THERAPY BOARD	3	0	0				
H7X		BEHAVIORAL HEALTH & THERAPY BD	4	0	0				
H9G		OMBUDSMAN MH/MR	17	0	0				
J33		TRIAL COURTS	2,124	495,611	495,611				
J52		PUBLIC DEFENSE BOARD	591	0	0				
J58		COURT OF APPEALS	96	0	0				
J65		SUPREME COURT	294	7,172	7,172				
J68		TAX COURT	6	0	0				
J70		JUDICIAL STANDARDS BOARD	2	0	0				
L10		LEGISLATURE	85	0	0				
L49		LEGISLATIVE AUDITOR	0	0	0				
P01		MILITARY AFFAIRS DEPT	286	0	0				
P07		PUBLIC SAFETY DEPT	2,083	105,764,027	105,764,027				
P78		CORRECTIONS DEPT	4,204	11,732,266	11,732,266				
P7T		PEACE OFFICERS BOARD (POST)	12	0	0				
P9E		SENTENCING GUIDELINES COMM	7	0	0				
P9Z		AUTOMOBILE THEFT PREVENTION BD	0	0	0				
R18		ENVIRONMENTAL ASSISTANCE	0	0	0				
R28		MINN CONSERVATION CORPS	0	0	0				
R29		NATURAL RESOURCES DEPT	2,748	47,172,247	47,172,247				
R32		POLLUTION CONTROL AGENCY	949	8,752,554	8,752,554				
R9P		WATER & SOIL RESOURCES BOARD	71	93,750	93,750				
T79		TRANSPORTATION DEPT	4,814	217,374	217,374				
T9B		METROPOLITAN COUNCIL/TRANSPORT	0	0	0				
		Other	0	0	0				
XXX		Total	51,518	767,226,313	767,226,313	23,373	45	23,418	7,828,980
XXX		Source	51,518	767,226,313	767,226,313	23,373	45	23,418	7,828,980
XXX		Difference (Total - Source)	0	0	0	0	0	0	0

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Schedule No.	DP#	Name	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division
			6.3	6.6	8.2	8.3	9.2	9.3	10.2
				Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	10,139,885	0					
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY		0	0				
9.2	G10-9.2	TREASURY DIVISION		0	1,664,584	0	0		
9.3	G10-9.3	Treasury		0			1,148,966		
9.4	G10-9.4	Treasury - Other		0			515,618		
10.2	G10-10.2	MMB - BUDGET DIVISION		0	2,252,966	0			
10.3	G10-10.3	Analysis & Control (EBO's)		0					1,272,504
10.4	G10-10.4	Budget Operations and Planning		0					676,935
10.5	G10-10.5	Budget Division - Non Allocable		0					303,527
11.2	G10-11.2	MMB-ACCOUNTING DIVISION		0	3,903,231	0			
11.3	G10-11.3	Central Payroll		0					
11.4	G10-11.4	Accounting Services		0					
11.5	G10-11.5	Financial Reporting		0					
11.6	G10-11.6	Financial Reporting - Single Audit		0					
11.7	G10-11.7	Accounting Services - Non Allocable		0					
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		0	11,160,405	0			
12.4	G10-12.4	MAPS Operations and System Support		0					
12.5	G10-12.5	SEMA4 Operations and System Support		0					
12.6	G10-12.6	Budget Service - Computer Operations		0					
12.7	G10-12.7	SEMA4 Operations Special Billing		0					
12.8	G10-12.8	MAPS Operations Special Billing		0					
12.9	G10-12.9	MMB - OTHER - Non-Allocable		0	524,670	0			
13.2	G10-13.2	Human Resource Management & Employee Insurance		0	3,879,654	0			

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			IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division
			6.3	6.6	8.2	8.3	9.2	9.3	10.2
				Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
Schedule No.	DP#	Name	IT Spend						
13.3	G10-13.3	Personnel Administration		0					
13.5	G10-13.5	Employee Relations - Non Allocable		0					
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>	142,875	0		2,269		313	
14.3	G45-14.3	State Agencies		0		0			
14.4	G45-14.4	Mediation/Representation - General		0		0			
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>	658,819	0		6,954		1,058	
15.3	L49-15.3	Financial Audits		0		0			
15.4	L49-15.4	Program Audits		0		0			
15.5	L49-15.5	Single Audits		0		0			
15.6	L49-15.6	Audit Comm.		0		0			
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>	627,261	0		17,014		2,819	
17.3	<b>ARRA-17. ARRA</b>			0		0		0	
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION		0					
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES	114,828	0		5,060		707	
21.3	G02-3.3	Commissioner's Office		0					
21.4	G02-3.4	Human Resources		0					
21.5	G02-3.5	Financial Management and Reporting		0					
21.6	G02-3.6	Fiscal Agent - Non allocable		0					
22.2	G02-4.2	Government & Citizen Services	2,593,953	0		14,297		2,302	
22.4	G02-4.4	Resource Recovery		0					
22.5	G02-4.5	Real Estate & Construction Services		0					
22.7	G02-4.7	Real Property Enterprise System		0					
22.8	G02-4.8	Materials Management		0					
22.9	G02-4.9	Gift & Acceptance		0					
22.10	G02-4.10	Central Mail		0					
22.11	G02-4.11	Enterprise Performance Improvement		0					
22.12	G02-4.12	Grants Mgt		0					
22.13	G02-4.13	SmART FMR		0					
22.14	G02-4.14	SmART HR		0					
22.15	G02-4.15	Smart FMR/HR		0					
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>	9,488,202	0		7,983		1,227	
24.3	G46-6.3	IT Spend		0					
24.4	G46-6.4	Small Agency Tech Projects		0					
24.5	G46-6.5	OET - Non allocable		0					
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year		0					
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>		0		22,319		2,986	
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY		0				0	
27.2	G10-9.2	TREASURY DIVISION		0				0	
27.3	G10-9.3	Treasury		0					
27.4	G10-9.4	Treasury - Other		0					
28.2	G10-10.2	MMB - BUDGET DIVISION		0				0	
28.3	G10-10.3	Analysis & Control (EBO's)		0					
28.4	G10-10.4	Budget Operations and Planning		0					
28.5	G10-10.5	Budget Division - Non Allocable		0					
29.2	G10-11.2	MMB-ACCOUNTING DIVISION		0				0	
29.3	G10-11.3	Central Payroll		0					

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			6.3	6.6	8.2	8.3	9.2	9.3	10.2
				Electronic Licensing					
				\$7,330,264/10	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
			IT Spend	years/ 2011 beg year					
29.4	G10-11.4	Accounting Services		0					
29.5	G10-11.5	Financial Reporting		0					
29.6	G10-11.6	Financial Reporting - Single Audit		0					
29.7	G10-11.7	Accounting Services - Non Allocable		0					
30.2	G10-12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION		0				0	
30.4	G10-12.4	MAPS Operations and System Support		0					
30.5	G10-12.5	SEMA4 Operations and System Support		0					
30.6	G10-12.6	Budget Service - Computer Operations		0					
30.7	G10-12.7	SEMA4 Operations Special Billing		0					
30.8	G10-12.8	MAPS Operations Special Billing		0					
30.9	G10-12.9	MMB - OTHER - Non-Allocable		0				0	
31.2	G10-13.2	Human Resource Management & Employee Insurance		0				0	
31.3	G10-13.3	Personnel Administration		0					
31.5	G10-13.5	Employee Relations - Non Allocable		0					
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>		0					
32.3	G45-14.3	State Agencies		0					
32.4	G45-14.4	Mediation/Representation - General		0					
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>		0					
33.3	L49-15.3	Financial Audits		0					
33.4	L49-15.4	Program Audits		0					
33.5	L49-15.5	Single Audits		0					
33.6	L49-15.6	Audit Comm.		0					
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>		0					
	<b>ARRA-17. ARRA</b>			0					
				0					
	G02-0002	State Archaeology	0	0		1,075		145	
	G02-0003	Public Broadcasting	0	0		344		37	
	G02-0005	Materials Service and Distribution	0	0		0		0	
	G02-0007	Public Info Policy Analysis - PIPA	11,760	0		1,339		193	
	G02-0009	Construction Services	25,620	0		8,953		595	
	G02-0010	Oil Overcharge (Stripper Wells)	0	0		6		0	
	G02-0011	Administration Cost Allocation	0	0		0		0	
	G02-0012	STAR	0	0		11,474		1,788	
	G02-0014	Capital Group Parking	198,542	0		19,466		2,436	
	G02-0015a	Fleet Services	325,035	0		150,105		26,242	
	G02-0015b	Fleet Services - Commuter Van	0	0		25		2	
	G02-0016	Development Disabilities	138,093	0		4,106		635	
	G02-0017a	Risk Management - P&C	410,955	0		24,184		3,970	
	G02-0017b	Risk Management - Workers' Compensation	335,362	0		32,894		1,230	
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	0	0		137		26	
	G02-0021a	Plant Management (Leases)	557,855	0		121,727		15,831	
	G02-0021b	Plant Management (Repairs)	0	0		5,385		263	
	G02-0021c	Plant Management (Materials Transfer)	0	0		7,418		352	
	G02-0021d	Plant Management (Energy)	0	0		8		0	
	G02-0021f	Plant Management (Facilities Repair & Replacement)	0	0		824		86	
	G02-0021g	Plant Management (Janitorial Services)	0	0		2,630		315	
	G02-0024	MN Bookstore	86,989	0		16,274		4,199	

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		Electronic Licensing							
		\$7,330,264/10 years/ 2011 beg							
		G10-0026 Management Analysis	46,596	0		8,518		808	
		G02-0028 Office Supply Connection	48,622	0		76,162		1,641	
		G02-0029a Cooperative Purchasing (CPV)	546,737	0		1,741		364	
		G02-0029b Cooperative Purchasing (MMCAP)	226,086	0		4,424		986	
		G02-0029c Cooperative Purchasing (Medical Supplies)	0	0		0		0	
		G02-0030 InterTechnologies Group	0	0		0		0	
		G02-0031 Central Mail	18,332	0		19,723		559	
		G02-0034 Other Non-allocable	87,509	0		2,740		391	
		G02-0035 Support Services (Planning)	0	0		0		0	
		G02-0036 Demography	44,022	0		1,644		280	
		G02-0037 MN Geospacial Information Office	1,173,644	0		4,743		693	
		G02-0038 Environmental Quality Board	58,001	0		1,863		275	
		G02-0040 Local Planning Assistance	0	0		0		0	
		G39-0042 Vets Affairs Faith Based Interagency	0	0		0		0	
		G02-0043 Surplus Services	95,577	0		8,887		2,322	
		G02-0044 RECS - Energy	0	0		214		7	
		G02-0045 SmART FMR	0	0		1		0	
		G02-0046 SmART HR	0	0		441		2	
		G02-0047 Grants Mgt	7,212	0		408		41	
	B04	AGRICULTURE DEPT	3,494,399	49,011		229,041		44,227	
	B11	BARBER/COSMETOLOGIST EXAMINERS	39,811	17,365		18,914		7,063	
	B13	COMMERCE DEPT	5,947,499	130,329		176,056		36,108	
	B14	ANIMAL HEALTH BOARD	467,753	0		26,790		4,171	
	B20	EXPLORE MINNESOTA TOURISM	772,473	0		21,701		3,253	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	30,561,480	0		651,331		143,507	
	B34	HOUSING FINANCE AGENCY	4,846,284	0		114,267		16,313	
	B41	WORKERS COMP COURT OF APPEALS	81,530	0		1,772		290	
	B42	LABOR AND INDUSTRY DEPT	4,625,650	72,070		467,824		26,670	
	B43	IRON RANGE RESOURCES & REHAB	509,994	0		58,928		12,065	
	B7E	ARCHITECTURE, ENGINEERING BD	49,082	1,300		8,992		2,724	
	B7G	COMBATIVE SPORTS COMMISSION	1,364	0		1,433		275	
	B7P	ACCOUNTANCY BOARD	109,023	4,744		6,807		2,493	
	B7S	PRIVATE DETECTIVES BOARD	4,771	0		1,733		460	
	B82	PUBLIC UTILITIES COMM	858,033	0		12,580		2,284	
	B9D	AMATEUR SPORTS COMM	0	0		410		67	
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0		60		8	
	E25	CENTER FOR ARTS EDUCATION	458,399	0		34,577		5,527	
	E26	MN STATE COLLEGES/UNIVERSITIES	76,793,471	0		2,116,937		345,518	
	E37	EDUCATION DEPARTMENT	9,478,981	29,000		162,572		22,301	
	E40	HISTORICAL SOCIETY	0	0		3,840		1,512	
	E44	FARIBAULT ACADEMIES	559,826	0		48,310		5,108	
	E50	ARTS BOARD	185,995	0		21,156		2,427	
	E60	OFFICE OF HIGHER EDUCATION	695,968	0		68,851		11,887	
	E77	ZOOLOGICAL BOARD	495,500	0		114,466		23,888	
	E81	UNIVERSITY OF MINNESOTA	0	0		2,127		248	
	E95	HUMANITIES COMMISSION	0	0		10		1	
	E97	SCIENCE MUSEUM	0	0		47		6	
	E9W	HIGHER ED FACILITIES AUTHORITY	0	0		198		7	

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			6.3	6.6	8.2	8.3	9.2	9.3	10.2
				Electronic Licensing \$7,330,264/10 years/ 2011 beg	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
			IT Spend	year					
	G03	LOTTERY	1,868,916	0		4,459		218	
	G05	RACING COMMISSION	141,381	0		35,163		12,453	
	G06	ATTORNEY GENERAL	1,910,065	0		42,290		6,535	
	G09	GAMBLING CONTROL BOARD	69,747	0		6,139		1,802	
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	2,318,151	0		129,136		7,071	
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	92,349	0		160		21	
	G10c	ARRA	0	0		3		0	
	G16	ADMIN CAP PROJECT & RELOCATION	0	0		363		0	
	G17	HUMAN RIGHTS DEPT	1,097,944	0		16,270		2,920	
	G19	INDIAN AFFAIRS COUNCIL	51,224	0		7,093		1,049	
	G38	INVESTMENT BOARD	534,666	0		3,940		735	
	G39	GOVERNORS OFFICE	255,059	0		10,758		1,699	
	G45	MEDIATION SERVICES DEPT	0	0		133		15	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	6,671,726	0		162,691		13,938	
	G53	SECRETARY OF STATE	7,097,556	0		44,628		11,786	
	G61	STATE AUDITOR	93,105	0		343		50	
	G62	MINN STATE RETIREMENT SYSTEM	2,454,147	0		17,057		3,584	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,171,616	0		20,751		4,669	
	G67	REVENUE DEPT	38,027,226	0		128,709		16,580	
	G69	TEACHERS RETIREMENT ASSOC	2,863,148	0		19,124		6,381	
	G8H	MMB HIGHER EDUCATION	0	0		28		2	
	G8S	MMB INTERGOVERNMENTAL AIDS	0	0		5,006		828	
	G90	REVENUE INTERGOVMT PAYMENTS	0	0		69,288		23,241	
	G92	OMBUDSPERSON FOR FAMILIES	16,907	0		2,503		353	
	G93	MILLITARY ORDER OF PURPLE HEART	0	0		0		0	
	G96	UNIFORM LAWS COMMISSION	0	0		151		19	
	G98	VFW	0	0		0		0	
	G99	DISABLED AMERICAN VETS	0	0		0		0	
	G9J	CAMPAIGN FINANCE BOARD	148,505	0		7,976		1,711	
	G9K	ADMINISTRATIVE HEARINGS	430,769	0		18,925		2,486	
	G9L	BLACK MINNESOTANS COUNCIL	17,767	0		7,587		1,117	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	12,645	0		5,474		813	
	G9N	ASIAN-PACIFIC COUNCIL	6,058	0		2,431		382	
	G9Q	MMB - DEBT SERVICE	0	0		4,727		736	
	G9R	MMB NON-OPERATING	147	0		22,242		1,125	
	G9T	TREASURY - NON OPERATING	0	0		9,236		2,116	
	G9X	CAPITOL AREA ARCHITECT	12,053	0		1,612		259	
	G9Y	DISABILITY COUNCIL	38,195	0		6,871		882	
	GPR	PAYROLL CLEARING	0	0		22		0	
	H12	HEALTH DEPT	24,850,612	34,384		459,028		73,590	
	H55	HUMAN SERVICES DEPT	91,151,664	4,120		936,986		157,691	
	H55(b)	Human Services Institutions	5,046,964	0		481,952		106,403	
	H75	VETERANS AFFAIRS DEPT	2,320,297	0		286,066		49,977	
	H76	VETERANS HOME BOARD	0	0		2,319		0	
	H7B	MEDICAL PRACTICE BOARD	1,162,285	23,408		21,313		6,393	
	H7C	NURSING BOARD	670,164	54,484		20,970		7,566	
	H7D	PHARMACY BOARD	43,365	20,903		35,271		16,006	
	H7F	DENTISTRY BOARD	54,349	8,741		20,607		8,350	



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Organizes Data From Comstat Format to fit into Stepdown Format

			IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division
			6.3	6.6	8.2	8.3	9.2	9.3	10.2
			Electronic Licensing		MINNESOTA	INTERNAL	TREASURY	MMB - BUDGET	
Schedule No.	DP#	Name	IT Spend	\$7,330,264/10 years/ 2011 beg year	MANAGEMENT & BUDGET	CONTROLS & ACCOUNTABILITY	DIVISION	Treasury	DIVISION
	H7H	CHIROPRACTIC EXAMINERS BOARD	18,175	3,267		4,886		1,354	
	H7J	OPTOMETRY BOARD	8,891	1,026		2,700		751	
	H7K	NURSING HOME ADMIN BOARD	306,053	816		6,179		1,282	
	H7L	SOCIAL WORK BOARD	143,187	5,355		14,545		5,107	
	H7M	MARRIAGE & FAMILY THERAPY BD	14,509	1,399		4,424		1,205	
	H7Q	PODIATRIC MEDICINE BOARD	6,810	111		2,459		630	
	H7R	VETERINARY MEDICINE BOARD	8,276	1,531		3,287		954	
	H7S	EMERGENCY MEDICAL SERVICES BD	272,518	0		15,146		2,558	
	H7U	DIETETICS & NUTRITION PRACTICE	7,426	828		2,365		590	
	H7V	PSYCHOLOGY BOARD	78,071	1,925		7,340		2,063	
	H7W	PHYSICAL THERAPY BOARD	48,657	5,176		5,142		1,555	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	173,677	1,544		6,851		1,938	
	H9G	OMBUDSMAN MH/MR	181,425	0		4,011		632	
	J33	TRIAL COURTS	11,395,994	0		655,118		138,016	
	J52	PUBLIC DEFENSE BOARD	1,866,877	0		43,296		8,675	
	J58	COURT OF APPEALS	199,731	0		6,734		1,058	
	J65	SUPREME COURT	7,553,295	0		83,203		14,691	
	J68	TAX COURT	15,389	0		1,304		293	
	J70	JUDICIAL STANDARDS BOARD	8,187	0		2,083		334	
	L10	LEGISLATURE	1,407,679	0		14,362		2,926	
	L49	LEGISLATIVE AUDITOR	0	0		37		1	
	P01	MILITARY AFFAIRS DEPT	2,055,439	0		188,864		33,484	
	P07	PUBLIC SAFETY DEPT	43,655,718	26,537		2,674,863		1,029,367	
	P78	CORRECTIONS DEPT	16,239,635	0		786,137		122,104	
	P7T	PEACE OFFICERS BOARD (POST)	93,117	0		5,755		1,447	
	P9E	SENTENCING GUIDELINES COMM	28,235	0		1,953		311	
	P9Z	AUTOMOBILE THEFT PREVENTION BD	0	0		12		0	
	R18	ENVIRONMENTAL ASSISTANCE	0	0		12		0	
	R28	MINN CONSERVATION CORPS	0	0		80		7	
	R29	NATURAL RESOURCES DEPT	19,330,921	0		1,834,402		327,869	
	R32	POLLUTION CONTROL AGENCY	8,353,497	0		225,060		29,250	
	R9P	WATER & SOIL RESOURCES BOARD	697,879	0		33,334		3,534	
	T79	TRANSPORTATION DEPT	57,903,900	0		3,926,719		384,386	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0	0		809		84	
		Other						0	
XXX		Total	535,019,595	499,374	23,385,510	18,628,782	1,664,584	3,470,542	2,252,966
XXX		Source	535,019,595	499,374	23,385,510	18,628,782	1,664,584	3,470,543	2,252,966
XXX		Difference (Total - Source)	0	0	0	0	0	1	0

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MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.3	10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
1.2	1.2	<b>Equipment Use Charge</b>							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll				1,249,033			
11.4	G10-11.4	Accounting Services					1,326,289		
11.5	G10-11.5	Financial Reporting						1,286,493	
11.6	G10-11.6	Financial Reporting - Single Audit						41,416	
11.7	G10-11.7	Accounting Services - Non Allocable						0	
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							

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10.3	10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>	2,269	85		13	2,269	2,269	0
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>	6,954	166		65	6,954	6,954	0
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>	17,014	473		107	17,014	17,014	0
17.3	<b>IRRA-17.3</b>	<b>ARRA</b>	0	0		0	0	0	0
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES	5,060	191		17	5,060	5,060	0
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services	14,297	611		46	14,297	14,297	0
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>	7,983	232		35	7,983	7,983	0
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>	22,319	1,100		190	22,319	22,319	0
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	0	0		0	0	0	0
27.2	G10-9.2	TREASURY DIVISION	0	0		0	0	0	0
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION	0	0		0	0	0	0
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION	0	0		0	0	0	0
29.3	G10-11.3	Central Payroll							

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10.3	10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
29.4	G10-11.4	Accounting Services							
29.5	G10-11.5	Financial Reporting							
29.6	G10-11.6	Financial Reporting - Single Audit							
29.7	G10-11.7	Accounting Services - Non Allocable							
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0		0	0	0	0
30.4	G10-12.4	MAPS Operations and System Support							
30.5	G10-12.5	SEMA4 Operations and System Support							
30.6	G10-12.6	Budget Service - Computer Operations							
30.7	G10-12.7	SEMA4 Operations Special Billing							
30.8	G10-12.8	MAPS Operations Special Billing							
30.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0		0	0	0	0
31.2	G10-13.2	Human Resource Management & Employee Insurance	0	0		0	0	0	0
31.3	G10-13.3	Personnel Administration							
31.5	G10-13.5	Employee Relations - Non Allocable							
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>							
32.3	G45-14.3	State Agencies							
32.4	G45-14.4	Mediation/Representation - General							
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>							
33.3	L49-15.3	Financial Audits							
33.4	L49-15.4	Program Audits							
33.5	L49-15.5	Single Audits							
33.6	L49-15.6	Audit Comm.							
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
	<b>ARRA-17.</b>	<b>ARRA</b>							
	G02-0002	State Archaeology	1,075	101		2	1,075	1,075	76,280
	G02-0003	Public Broadcasting	344	44		0	344	344	0
	G02-0005	Materials Service and Distribution	0	0		0	0	0	0
	G02-0007	Public Info Policy Analysis - PIPA	1,339	102		4	1,339	1,339	0
	G02-0009	Construction Services	8,953	540		18	8,953	8,953	0
	G02-0010	Oil Overcharge (Stripper Wells)	6	6		0	6	6	0
	G02-0011	Administration Cost Allocation	0	0		0	0	0	0
	G02-0012	STAR	11,474	56		3	11,474	11,474	494,996
	G02-0014	Capital Group Parking	19,466	142		9	19,466	19,466	0
	G02-0015a	Fleet Services	150,105	182		9	150,105	150,105	0
	G02-0015b	Fleet Services - Commuter Van	25	19		0	25	25	0
	G02-0016	Development Disabilities	4,106	85		3	4,106	4,106	1,334,500
	G02-0017a	Risk Management - P&C	24,184	186		11	24,184	24,184	0
	G02-0017b	Risk Management - Workers' Compensation	32,894	704		34	32,894	32,894	0
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	137	48		0	137	137	0
	G02-0021a	Plant Management (Leases)	121,727	555		218	121,727	121,727	0
	G02-0021b	Plant Management (Repairs)	5,385	24		2	5,385	5,385	0
	G02-0021c	Plant Management (Materials Transfer)	7,418	108		12	7,418	7,418	0
	G02-0021d	Plant Management (Energy)	8	8		0	8	8	0
	G02-0021f	Plant Management (Facilities Repair & Replacement)	824	87		0	824	824	0
	G02-0021g	Plant Management (Janitorial Services)	2,630	29		21	2,630	2,630	0
	G02-0024	MN Bookstore	16,274	208		11	16,274	16,274	0

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10.3	10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G10-0026	Management Analysis	8,518	241		20	8,518	8,518	0
	G02-0028	Office Supply Connection	76,162	130		7	76,162	76,162	0
	G02-0029a	Cooperative Purchasing (CPV)	1,741	78		21	1,741	1,741	0
	G02-0029b	Cooperative Purchasing (MMCAP)	4,424	96		12	4,424	4,424	0
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0	0		0	0	0	0
	G02-0030	InterTechnologies Group	0	0		0	0	0	0
	G02-0031	Central Mail	19,723	112		7	19,723	19,723	0
	G02-0034	Other Non-allocable	2,740	203		2	2,740	2,740	0
	G02-0035	Support Services (Planning)	0	0		0	0	0	0
	G02-0036	Demography	1,644	29		4	1,644	1,644	0
	G02-0037	MN Geospatial Information Office	4,743	305		13	4,743	4,743	76,911
	G02-0038	Environmental Quality Board	1,863	93		5	1,863	1,863	0
	G02-0040	Local Planning Assistance	0	0		0	0	0	0
	G39-0042	Vets Affairs Faith Based Interagency	0	0		0	0	0	0
	G02-0043	Surplus Services	8,887	175		7	8,887	8,887	0
	G02-0044	RECS - Energy	214	92		0	214	214	0
	G02-0045	SmART FMR	1	1		0	1	1	0
	G02-0046	SmART HR	441	64		0	441	441	0
	G02-0047	Grants Mgt	408	53		1	408	408	0
	B04	AGRICULTURE DEPT	229,041	16,249		412	229,041	229,041	11,051,705
	B11	BARBER/COSMETOLOGIST EXAMINERS	18,914	278		10	18,914	18,914	0
	B13	COMMERCE DEPT	176,056	3,759		309	176,056	176,056	150,368,026
	B14	ANIMAL HEALTH BOARD	26,790	2,451		53	26,790	26,790	1,088,393
	B20	EXPLORE MINNESOTA TOURISM	21,701	1,064		51	21,701	21,701	0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	651,331	5,008		1,639	651,331	651,331	2,093,078,964
	B34	HOUSING FINANCE AGENCY	114,267	1,577		209	114,267	114,267	0
	B41	WORKERS COMP COURT OF APPEALS	1,772	52		13	1,772	1,772	0
	B42	LABOR AND INDUSTRY DEPT	467,824	2,129		460	467,824	467,824	4,794,987
	B43	IRON RANGE RESOURCES & REHAB	58,928	937		70	58,928	58,928	0
	B7E	ARCHITECTURE, ENGINEERING BD	8,992	66		7	8,992	8,992	0
	B7G	COMBATIVE SPORTS COMMISSION	1,433	85		2	1,433	1,433	0
	B7P	ACCOUNTANCY BOARD	6,807	69		4	6,807	6,807	0
	B7S	PRIVATE DETECTIVES BOARD	1,733	71		2	1,733	1,733	0
	B82	PUBLIC UTILITIES COMM	12,580	493		46	12,580	12,580	0
	B9D	AMATEUR SPORTS COMM	410	54		3	410	410	0
	B9V	AGRICULTURE UTILIZATION RESRCH	60	8		0	60	60	0
	E25	CENTER FOR ARTS EDUCATION	34,577	2,296		72	34,577	34,577	83,886
	E26	MN STATE COLLEGES/UNIVERSITIES	2,116,937	26,298		15,690	2,116,937	2,116,937	732,063,932
	E37	EDUCATION DEPARTMENT	162,572	16,327		408	162,572	162,572	680,037,161
	E40	HISTORICAL SOCIETY	3,840	120		0	3,840	3,840	0
	E44	FARIBAUTL ACADEMIES	48,310	3,134		183	48,310	48,310	0
	E50	ARTS BOARD	21,156	418		9	21,156	21,156	667,360
	E60	OFFICE OF HIGHER EDUCATION	68,851	1,863		67	68,851	68,851	0
	E77	ZOOLOGICAL BOARD	114,466	2,944		225	114,466	114,466	0
	E81	UNIVERSITY OF MINNESOTA	2,127	336		0	2,127	2,127	0
	E95	HUMANITIES COMMISSION	10	6		0	10	10	0
	E97	SCIENCE MUSEUM	47	13		0	47	47	0
	E9W	HIGHER ED FACILITIES AUTHORITY	198	21		3	198	198	0

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Exhibit D—Stepdown Go Between Worksheet

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MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.3	10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G03	LOTTERY	4,459	328		143	4,459	4,459	0
	G05	RACING COMMISSION	35,163	490		13	35,163	35,163	0
	G06	ATTORNEY GENERAL	42,290	1,828		331	42,290	42,290	881,702
	G09	GAMBLING CONTROL BOARD	6,139	253		31	6,139	6,139	0
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	129,136	1,506		48	129,136	129,136	0
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	160	12		0	160	160	0
	G10c	ARRA	3	3		0	3	3	0
	G16	ADMIN CAP PROJECT & RELOCATION	363	2		0	363	363	0
	G17	HUMAN RIGHTS DEPT	16,270	697		43	16,270	16,270	0
	G19	INDIAN AFFAIRS COUNCIL	7,093	271		5	7,093	7,093	0
	G38	INVESTMENT BOARD	3,940	168		21	3,940	3,940	0
	G39	GOVERNORS OFFICE	10,758	228		36	10,758	10,758	0
	G45	MEDIATION SERVICES DEPT	133	46		0	133	133	0
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	162,691	2,103		302	162,691	162,691	0
	G53	SECRETARY OF STATE	44,628	2,125		83	44,628	44,628	2,658,969
	G61	STATE AUDITOR	343	66		0	343	343	0
	G62	MINN STATE RETIREMENT SYSTEM	17,057	213		85	17,057	17,057	0
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	20,751	290		89	20,751	20,751	0
	G67	REVENUE DEPT	128,709	4,809		1,428	128,709	128,709	0
	G69	TEACHERS RETIREMENT ASSOC	19,124	66		79	19,124	19,124	0
	G8H	MMB HIGHER EDUCATION	28	12		0	28	28	0
	G8S	MMB INTERGOVERNMENTAL AIDS	5,006	35		0	5,006	5,006	0
	G90	REVENUE INTERGOVT PAYMENTS	69,288	1,328		0	69,288	69,288	0
	G92	OMBUDSPERSON FOR FAMILIES	2,503	75		5	2,503	2,503	0
	G93	MILLITARY ORDER OF PURPLE HEART	0	0		0	0	0	0
	G96	UNIFORM LAWS COMMISSION	151	21		0	151	151	0
	G98	VFW	0	0		0	0	0	0
	G99	DISABLED AMERICAN VETS	0	0		0	0	0	0
	G9J	CAMPAIGN FINANCE BOARD	7,976	434		8	7,976	7,976	0
	G9K	ADMINISTRATIVE HEARINGS	18,925	287		79	18,925	18,925	0
	G9L	BLACK MINNESOTANS COUNCIL	7,587	201		5	7,587	7,587	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	5,474	167		4	5,474	5,474	0
	G9N	ASIAN-PACIFIC COUNCIL	2,431	185		4	2,431	2,431	0
	G9Q	MMB - DEBT SERVICE	4,727	2,749		0	4,727	4,727	0
	G9R	MMB NON-OPERATING	22,242	2,488		0	22,242	22,242	5,635,503
	G9T	TREASURY - NON OPERATING	9,236	752		0	9,236	9,236	0
	G9X	CAPITOL AREA ARCHITECT	1,612	172		4	1,612	1,612	0
	G9Y	DISABILITY COUNCIL	6,871	361		7	6,871	6,871	0
	GPR	PAYROLL CLEARING	22	10		0	22	22	0
	H12	HEALTH DEPT	459,028	20,026		1,321	459,028	459,028	212,598,852
	H55	HUMAN SERVICES DEPT	936,986	25,537		5,039	936,986	936,986	5,662,621,846
	H55(b)	Human Services Institutions	481,952	6,530		1,809	481,952	481,952	0
	H75	VETERANS AFFAIRS DEPT	286,066	6,068		1,085	286,066	286,066	0
	H76	VETERANS HOME BOARD	2,319	361		0	2,319	2,319	0
	H7B	MEDICAL PRACTICE BOARD	21,313	223		23	21,313	21,313	0
	H7C	NURSING BOARD	20,970	163		32	20,970	20,970	0
	H7D	PHARMACY BOARD	35,271	214		11	35,271	35,271	8,468
	H7F	DENTISTRY BOARD	20,607	177		10	20,607	20,607	0

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10.3	10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	H7H	CHIROPRACTIC EXAMINERS BOARD	4,886	170		5	4,886	4,886	0
	H7J	OPTOMETRY BOARD	2,700	94		1	2,700	2,700	0
	H7K	NURSING HOME ADMIN BOARD	6,179	255		9	6,179	6,179	0
	H7L	SOCIAL WORK BOARD	14,545	247		11	14,545	14,545	0
	H7M	MARRIAGE & FAMILY THERAPY BD	4,424	125		2	4,424	4,424	0
	H7Q	PODIATRIC MEDICINE BOARD	2,459	94		0	2,459	2,459	0
	H7R	VETERINARY MEDICINE BOARD	3,287	135		2	3,287	3,287	0
	H7S	EMERGENCY MEDICAL SERVICES BD	15,146	729		22	15,146	15,146	193,655
	H7U	DIETETICS & NUTRITION PRACTICE	2,365	87		1	2,365	2,365	0
	H7V	PSYCHOLOGY BOARD	7,340	145		9	7,340	7,340	0
	H7W	PHYSICAL THERAPY BOARD	5,142	124		3	5,142	5,142	0
	H7X	BEHAVIORAL HEALTH & THERAPY BD	6,851	218		4	6,851	6,851	0
	H9G	OMBUDSMAN MH/MR	4,011	65		17	4,011	4,011	0
	J33	TRIAL COURTS	655,118	13,465		2,124	655,118	655,118	287,391
	J52	PUBLIC DEFENSE BOARD	43,296	1,522		591	43,296	43,296	0
	J58	COURT OF APPEALS	6,734	136		96	6,734	6,734	0
	J65	SUPREME COURT	83,203	1,764		294	83,203	83,203	842,319
	J68	TAX COURT	1,304	54		6	1,304	1,304	0
	J70	JUDICIAL STANDARDS BOARD	2,083	73		2	2,083	2,083	0
	L10	LEGISLATURE	14,362	1,011		85	14,362	14,362	0
	L49	LEGISLATIVE AUDITOR	37	17		0	37	37	0
	P01	MILITARY AFFAIRS DEPT	188,864	2,234		286	188,864	188,864	68,663,787
	P07	PUBLIC SAFETY DEPT	2,674,863	25,908		2,083	2,674,863	2,674,863	84,095,673
	P78	CORRECTIONS DEPT	786,137	20,955		4,204	786,137	786,137	1,589,340
	P7T	PEACE OFFICERS BOARD (POST)	5,755	297		12	5,755	5,755	0
	P9E	SENTENCING GUIDELINES COMM	1,953	104		7	1,953	1,953	0
	P9Z	AUTOMOBILE THEFT PREVENTION BD	12	12		0	12	12	0
	R18	ENVIRONMENTAL ASSISTANCE	12	0		0	12	12	0
	R28	MINN CONSERVATION CORPS	80	46		0	80	80	0
	R29	NATURAL RESOURCES DEPT	1,834,402	47,408		2,748	1,834,402	1,834,402	39,396,268
	R32	POLLUTION CONTROL AGENCY	225,060	13,153		949	225,060	225,060	23,061,469
	R9P	WATER & SOIL RESOURCES BOARD	33,334	2,152		71	33,334	33,334	4,536,551
	T79	TRANSPORTATION DEPT	3,926,719	26,525		4,814	3,926,719	3,926,719	793,250,898
	T9B	METROPOLITAN COUNCIL/TRANSPORT	809	96		0	809	809	0
		Other	0	0		0	0	0	0
XXX		Total	18,628,782	339,390	3,903,231	51,518	18,628,782	18,628,782	10,575,539,791
XXX		Source	18,628,782	339,390	3,903,231	51,518	18,628,782	18,628,782	10,575,539,791
XXX		Difference (Total - Source)	0	0	0	0	0	0	0

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Organizes Data From Comstat Format to fit into Stepdown Format

Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
12.2	12.4	12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support		2,768,876					
12.5	G10-12.5	SEMA4 Operations and System Support		1,612,952					
12.6	G10-12.6	Budget Service - Computer Operations		213,918					
12.7	G10-12.7	SEMA4 Operations Special Billing		2,163,846					
12.8	G10-12.8	MAPS Operations Special Billing		3,544,785					
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							



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	12.2	12.4	12.5	12.6	12.7	12.8	13.2		
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
13.3	G10-13.3	Personnel Administration							2,993,822
13.5	G10-13.5	Employee Relations - Non Allocable							885,832
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>		2,269	13	85	13	2,269	
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>		6,954	65	166	65	6,954	
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>		17,014	107	473	107	17,014	
17.3	<b>IRRA-17. ARRA</b>			0	0	0	0	0	
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES		5,060	17	191	17	5,060	
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services		14,297	46	611	46	14,297	
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>		7,983	35	232	35	7,983	
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>		22,319	190	1,100	190	22,319	
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY		0	0	0	0	0	
27.2	G10-9.2	TREASURY DIVISION							
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION							
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION							
29.3	G10-11.3	Central Payroll							

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12.2	12.4	12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
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- 29.4 G10-11.4 Accounting Services
- 29.5 G10-11.5 Financial Reporting
- 29.6 G10-11.6 Financial Reporting - Single Audit
- 29.7 G10-11.7 Accounting Services - Non Allocable
- 30.2 G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION
- 30.4 G10-12.4 MAPS Operations and System Support
- 30.5 G10-12.5 SEMA4 Operations and System Support
- 30.6 G10-12.6 Budget Service - Computer Operations
- 30.7 G10-12.7 SEMA4 Operations Special Billing
- 30.8 G10-12.8 MAPS Operations Special Billing
- 30.9 G10-12.9 MMB - OTHER - Non-Allocable
- 31.2 G10-13.2 Human Resource Management & Employee Insurance
- 31.3 G10-13.3 Personnel Administration
- 31.5 G10-13.5 Employee Relations - Non Allocable
- 32.2 **G45-14.2 MEDIATION SERVICES**
- 32.3 G45-14.3 State Agencies
- 32.4 G45-14.4 Mediation/Representation - General
- 33.2 **L49-15.2 LEGISLATIVE AUDITOR**
- 33.3 L49-15.3 Financial Audits
- 33.4 L49-15.4 Program Audits
- 33.5 L49-15.5 Single Audits
- 33.6 L49-15.6 Audit Comm.
- 34.2 **G61-16.2 STATE AUDITOR**

**ARRA-17. ARRA**

G02-0002 State Archaeology	1,075	2	101	2	1,075
G02-0003 Public Broadcasting	344	0	44	0	344
G02-0005 Materials Service and Distribution	0	0	0	0	0
G02-0007 Public Info Policy Analysis - PIPA	1,339	4	102	4	1,339
G02-0009 Construction Services	8,953	18	540	18	8,953
G02-0010 Oil Overcharge (Stripper Wells)	6	0	6	0	6
G02-0011 Administration Cost Allocation	0	0	0	0	0
G02-0012 STAR	11,474	3	56	3	11,474
G02-0014 Capital Group Parking	19,466	9	142	9	19,466
G02-0015a Fleet Services	150,105	9	182	9	150,105
G02-0015b Fleet Services - Commuter Van	25	0	19	0	25
G02-0016 Development Disabilities	4,106	3	85	3	4,106
G02-0017a Risk Management - P&C	24,184	11	186	11	24,184
G02-0017b Risk Management - Workers' Compensation	32,894	34	704	34	32,894
G02-0018 Gov's Res Concl (Ceremonial Hse Gft)	137	0	48	0	137
G02-0021a Plant Management (Leases)	121,727	218	555	218	121,727
G02-0021b Plant Management (Repairs)	5,385	2	24	2	5,385
G02-0021c Plant Management (Materials Transfer)	7,418	12	108	12	7,418
G02-0021d Plant Management (Energy)	8	0	8	0	8
G02-0021f Plant Management (Facilities Repair & Replacement)	824	0	87	0	824
G02-0021g Plant Management (Janitorial Services)	2,630	21	29	21	2,630
G02-0024 MN Bookstore	16,274	11	208	11	16,274

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12.2	12.4	12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
	G10-0026	Management Analysis		8,518	20	241	20	8,518	
	G02-0028	Office Supply Connection		76,162	7	130	7	76,162	
	G02-0029a	Cooperative Purchasing (CPV)		1,741	21	78	21	1,741	
	G02-0029b	Cooperative Purchasing (MMCAP)		4,424	12	96	12	4,424	
	G02-0029c	Cooperative Purchasing (Medical Supplies)		0	0	0	0	0	
	G02-0030	InterTechnologies Group		0	0	0	0	0	
	G02-0031	Central Mail		19,723	7	112	7	19,723	
	G02-0034	Other Non-allocable		2,740	2	203	2	2,740	
	G02-0035	Support Services (Planning)		0	0	0	0	0	
	G02-0036	Demography		1,644	4	29	4	1,644	
	G02-0037	MN Geospacial Information Office		4,743	13	305	13	4,743	
	G02-0038	Environmental Quality Board		1,863	5	93	5	1,863	
	G02-0040	Local Planning Assistance		0	0	0	0	0	
	G39-0042	Vets Affairs Faith Based Interagency		0	0	0	0	0	
	G02-0043	Surplus Services		8,887	7	175	7	8,887	
	G02-0044	RECS - Energy		214	0	92	0	214	
	G02-0045	SmART FMR		1	0	1	0	1	
	G02-0046	SmART HR		441	0	64	0	441	
	G02-0047	Grants Mgt		408	1	53	1	408	
	B04	AGRICULTURE DEPT		229,041	412	16,249	412	229,041	
	B11	BARBER/COSMETOLOGIST EXAMINERS		18,914	10	278	10	18,914	
	B13	COMMERCE DEPT		176,056	309	3,759	309	176,056	
	B14	ANIMAL HEALTH BOARD		26,790	53	2,451	53	26,790	
	B20	EXPLORE MINNESOTA TOURISM		21,701	51	1,064	51	21,701	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		651,331	1,639	5,008	1,639	651,331	
	B34	HOUSING FINANCE AGENCY		114,267	209	1,577	209	114,267	
	B41	WORKERS COMP COURT OF APPEALS		1,772	13	52	13	1,772	
	B42	LABOR AND INDUSTRY DEPT		467,824	460	2,129	460	467,824	
	B43	IRON RANGE RESOURCES & REHAB		58,928	70	937	70	58,928	
	B7E	ARCHITECTURE, ENGINEERING BD		8,992	7	66	7	8,992	
	B7G	COMBATIVE SPORTS COMMISSION		1,433	2	85	2	1,433	
	B7P	ACCOUNTANCY BOARD		6,807	4	69	4	6,807	
	B7S	PRIVATE DETECTIVES BOARD		1,733	2	71	2	1,733	
	B82	PUBLIC UTILITIES COMM		12,580	46	493	46	12,580	
	B9D	AMATEUR SPORTS COMM		410	3	54	3	410	
	B9V	AGRICULTURE UTILIZATION RESRCH		60	0	8	0	60	
	E25	CENTER FOR ARTS EDUCATION		34,577	72	2,296	72	34,577	
	E26	MN STATE COLLEGES/UNIVERSITIES		2,116,937	15,690	26,298	15,690	2,116,937	
	E37	EDUCATION DEPARTMENT		162,572	408	16,327	408	162,572	
	E40	HISTORICAL SOCIETY		3,840	0	120	0	3,840	
	E44	FARIBAULT ACADEMIES		48,310	183	3,134	183	48,310	
	E50	ARTS BOARD		21,156	9	418	9	21,156	
	E60	OFFICE OF HIGHER EDUCATION		68,851	67	1,863	67	68,851	
	E77	ZOOLOGICAL BOARD		114,466	225	2,944	225	114,466	
	E81	UNIVERSITY OF MINNESOTA		2,127	0	336	0	2,127	
	E95	HUMANITIES COMMISSION		10	0	6	0	10	
	E97	SCIENCE MUSEUM		47	0	13	0	47	
	E9W	HIGHER ED FACILITIES AUTHORITY		198	3	21	3	198	

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Organizes Data From Comstat Format to fit into Stepdown Format

			Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.2	12.4	12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
	G03	LOTTERY		4,459	143	328	143	4,459	
	G05	RACING COMMISSION		35,163	13	490	13	35,163	
	G06	ATTORNEY GENERAL		42,290	331	1,828	331	42,290	
	G09	GAMBLING CONTROL BOARD		6,139	31	253	31	6,139	
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS		129,136	48	1,506	48	129,136	
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION		160	0	12	0	160	
	G10c	ARRA		3	0	3	0	3	
	G16	ADMIN CAP PROJECT & RELOCATION		363	0	2	0	363	
	G17	HUMAN RIGHTS DEPT		16,270	43	697	43	16,270	
	G19	INDIAN AFFAIRS COUNCIL		7,093	5	271	5	7,093	
	G38	INVESTMENT BOARD		3,940	21	168	21	3,940	
	G39	GOVERNORS OFFICE		10,758	36	228	36	10,758	
	G45	MEDIATION SERVICES DEPT		133	0	46	0	133	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		162,691	302	2,103	302	162,691	
	G53	SECRETARY OF STATE		44,628	83	2,125	83	44,628	
	G61	STATE AUDITOR		343	0	66	0	343	
	G62	MINN STATE RETIREMENT SYSTEM		17,057	85	213	85	17,057	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		20,751	89	290	89	20,751	
	G67	REVENUE DEPT		128,709	1,428	4,809	1,428	128,709	
	G69	TEACHERS RETIREMENT ASSOC		19,124	79	66	79	19,124	
	G8H	MMB HIGHER EDUCATION		28	0	12	0	28	
	G8S	MMB INTERGOVERNMENTAL AIDS		5,006	0	35	0	5,006	
	G90	REVENUE INTERGOVT PAYMENTS		69,288	0	1,328	0	69,288	
	G92	OMBUDSPERSON FOR FAMILIES		2,503	5	75	5	2,503	
	G93	MILLITARY ORDER OF PURPLE HEART		0	0	0	0	0	
	G96	UNIFORM LAWS COMMISSION		151	0	21	0	151	
	G98	VFW		0	0	0	0	0	
	G99	DISABLED AMERICAN VETS		0	0	0	0	0	
	G9J	CAMPAIGN FINANCE BOARD		7,976	8	434	8	7,976	
	G9K	ADMINISTRATIVE HEARINGS		18,925	79	287	79	18,925	
	G9L	BLACK MINNESOTANS COUNCIL		7,587	5	201	5	7,587	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		5,474	4	167	4	5,474	
	G9N	ASIAN-PACIFIC COUNCIL		2,431	4	185	4	2,431	
	G9Q	MMB - DEBT SERVICE		4,727	0	2,749	0	4,727	
	G9R	MMB NON-OPERATING		22,242	0	2,488	0	22,242	
	G9T	TREASURY - NON OPERATING		9,236	0	752	0	9,236	
	G9X	CAPITOL AREA ARCHITECT		1,612	4	172	4	1,612	
	G9Y	DISABILITY COUNCIL		6,871	7	361	7	6,871	
	GPR	PAYROLL CLEARING		22	0	10	0	22	
	H12	HEALTH DEPT		459,028	1,321	20,026	1,321	459,028	
	H55	HUMAN SERVICES DEPT		936,986	5,039	25,537	5,039	936,986	
	H55(b)	Human Services Institutions		481,952	1,809	6,530	1,809	481,952	
	H75	VETERANS AFFAIRS DEPT		286,066	1,085	6,068	1,085	286,066	
	H76	VETERANS HOME BOARD		2,319	0	361	0	2,319	
	H7B	MEDICAL PRACTICE BOARD		21,313	23	223	23	21,313	
	H7C	NURSING BOARD		20,970	32	163	32	20,970	
	H7D	PHARMACY BOARD		35,271	11	214	11	35,271	
	H7F	DENTISTRY BOARD		20,607	10	177	10	20,607	

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			Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.2	12.4	12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
	H7H	CHIROPRACTIC EXAMINERS BOARD		4,886	5	170	5	4,886	
	H7J	OPTOMETRY BOARD		2,700	1	94	1	2,700	
	H7K	NURSING HOME ADMIN BOARD		6,179	9	255	9	6,179	
	H7L	SOCIAL WORK BOARD		14,545	11	247	11	14,545	
	H7M	MARRIAGE & FAMILY THERAPY BD		4,424	2	125	2	4,424	
	H7Q	PODIATRIC MEDICINE BOARD		2,459	0	94	0	2,459	
	H7R	VETERINARY MEDICINE BOARD		3,287	2	135	2	3,287	
	H7S	EMERGENCY MEDICAL SERVICES BD		15,146	22	729	22	15,146	
	H7U	DIETETICS & NUTRITION PRACTICE		2,365	1	87	1	2,365	
	H7V	PSYCHOLOGY BOARD		7,340	9	145	9	7,340	
	H7W	PHYSICAL THERAPY BOARD		5,142	3	124	3	5,142	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		6,851	4	218	4	6,851	
	H9G	OMBUDSMAN MH/MR		4,011	17	65	17	4,011	
	J33	TRIAL COURTS		655,118	2,124	13,465	2,124	655,118	
	J52	PUBLIC DEFENSE BOARD		43,296	591	1,522	591	43,296	
	J58	COURT OF APPEALS		6,734	96	136	96	6,734	
	J65	SUPREME COURT		83,203	294	1,764	294	83,203	
	J68	TAX COURT		1,304	6	54	6	1,304	
	J70	JUDICIAL STANDARDS BOARD		2,083	2	73	2	2,083	
	L10	LEGISLATURE		14,362	85	1,011	85	14,362	
	L49	LEGISLATIVE AUDITOR		37	0	17	0	37	
	P01	MILITARY AFFAIRS DEPT		188,864	286	2,234	286	188,864	
	P07	PUBLIC SAFETY DEPT		2,674,863	2,083	25,908	2,083	2,674,863	
	P78	CORRECTIONS DEPT		786,137	4,204	20,955	4,204	786,137	
	P7T	PEACE OFFICERS BOARD (POST)		5,755	12	297	12	5,755	
	P9E	SENTENCING GUIDELINES COMM		1,953	7	104	7	1,953	
	P9Z	AUTOMOBILE THEFT PREVENTION BD		12	0	12	0	12	
	R18	ENVIRONMENTAL ASSISTANCE		12	0	0	0	12	
	R28	MINN CONSERVATION CORPS		80	0	46	0	80	
	R29	NATURAL RESOURCES DEPT		1,834,402	2,748	47,408	2,748	1,834,402	
	R32	POLLUTION CONTROL AGENCY		225,060	949	13,153	949	225,060	
	R9P	WATER & SOIL RESOURCES BOARD		33,334	71	2,152	71	33,334	
	T79	TRANSPORTATION DEPT		3,926,719	4,814	26,525	4,814	3,926,719	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		809	0	96	0	809	
		Other		0	0	0	0	0	
XXX		Total	10,304,377	18,628,782	51,518	339,390	51,518	18,628,782	3,879,654
XXX		Source	10,304,377	18,628,782	51,518	339,390	51,518	18,628,782	3,879,654
XXX		Difference (Total - Source)	0	0	0	0	0	0	0

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
13.3	14.2	14.3	15.2	15.3	15.4	15.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							

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Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
13.3	14.2	14.3	15.2	15.3	15.4	15.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>	13						
14.3	G45-14.3	State Agencies		66,760					
14.4	G45-14.4	Mediation/Representation - General		1,562,180					
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>	65		65				
15.3	L49-15.3	Financial Audits				3,132,848			
15.4	L49-15.4	Program Audits				1,311,455			
15.5	L49-15.5	Single Audits				407,893			
15.6	L49-15.6	Audit Comm.				5,909			
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>	107		107		0	0	0
17.3	<b>ARRA-17. ARRA</b>		0		0		0	0	0
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION					263		
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES	17		17		0	0	0
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services	46		46		609	249	0
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>	35		35		661	0	0
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>	190		190		2,650	0	0
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	0		0		0	0	0
27.2	G10-9.2	TREASURY DIVISION					0	0	0
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION					2	0	0
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION					3,032	0	242
29.3	G10-11.3	Central Payroll							

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	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
	13.3	14.2	14.3	15.2	15.3	15.4	15.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
29.4	G10-11.4	Accounting Services							
29.5	G10-11.5	Financial Reporting							
29.6	G10-11.6	Financial Reporting - Single Audit							
29.7	G10-11.7	Accounting Services - Non Allocable							
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION					90	0	0
30.4	G10-12.4	MAPS Operations and System Support							
30.5	G10-12.5	SEMA4 Operations and System Support							
30.6	G10-12.6	Budget Service - Computer Operations							
30.7	G10-12.7	SEMA4 Operations Special Billing							
30.8	G10-12.8	MAPS Operations Special Billing							
30.9	G10-12.9	MMB - OTHER - Non-Allocable					0	0	0
31.2	G10-13.2	Human Resource Management & Employee Insurance	0		0		833	59	0
31.3	G10-13.3	Personnel Administration							
31.5	G10-13.5	Employee Relations - Non Allocable							
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>			13		347	0	0
32.3	G45-14.3	State Agencies							
32.4	G45-14.4	Mediation/Representation - General							
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>					0	0	0
33.3	L49-15.3	Financial Audits							
33.4	L49-15.4	Program Audits							
33.5	L49-15.5	Single Audits							
33.6	L49-15.6	Audit Comm.							
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
	<b>ARRA-17.</b>	<b>ARRA</b>							
	G02-0002	State Archaeology	2		2		0	0	0
	G02-0003	Public Broadcasting	0		0		0	0	0
	G02-0005	Materials Service and Distribution	0		0		0	0	0
	G02-0007	Public Info Policy Analysis - PIPA	4		4		0	0	0
	G02-0009	Construction Services	18		18		0	0	0
	G02-0010	Oil Overcharge (Stripper Wells)	0		0		0	0	0
	G02-0011	Administration Cost Allocation	0		0		0	0	0
	G02-0012	STAR	3		3		0	0	0
	G02-0014	Capital Group Parking	9		9		0	0	0
	G02-0015a	Fleet Services	9		9		0	0	0
	G02-0015b	Fleet Services - Commuter Van	0		0		0	0	0
	G02-0016	Development Disabilities	3		3		0	0	0
	G02-0017a	Risk Management - P&C	11		11		0	0	0
	G02-0017b	Risk Management - Workers' Compensation	34		34		0	0	0
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	0		0		0	0	0
	G02-0021a	Plant Management (Leases)	218		218		0	0	0
	G02-0021b	Plant Management (Repairs)	2		2		0	0	0
	G02-0021c	Plant Management (Materials Transfer)	12		12		0	0	0
	G02-0021d	Plant Management (Energy)	0		0		0	0	0
	G02-0021f	Plant Management (Facilities Repair & Replacement)	0		0		0	0	0
	G02-0021g	Plant Management (Janitorial Services)	21		21		0	0	0
	G02-0024	MN Bookstore	11		11		0	0	0



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13.3	14.2	14.3	15.2	15.3	15.4	15.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	G10-0026	Management Analysis	20		20		0	0	0
	G02-0028	Office Supply Connection	7		7		0	0	0
	G02-0029a	Cooperative Purchasing (CPV)	21		21		0	0	0
	G02-0029b	Cooperative Purchasing (MMCAP)	12		12		0	0	0
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0		0		0	0	0
	G02-0030	InterTechnologies Group	0		0		0	0	0
	G02-0031	Central Mail	7		7		0	0	0
	G02-0034	Other Non-allocable	2		2		0	0	0
	G02-0035	Support Services (Planning)	0		0		0	0	0
	G02-0036	Demography	4		4		0	0	0
	G02-0037	MN Geospatial Information Office	13		13		0	0	0
	G02-0038	Environmental Quality Board	5		5		0	0	0
	G02-0040	Local Planning Assistance	0		0		0	0	0
	G39-0042	Vets Affairs Faith Based Interagency	0		0		0	0	0
	G02-0043	Surplus Services	7		7		0	0	0
	G02-0044	RECS - Energy	0		0		0	0	0
	G02-0045	SmART FMR	0		0		0	0	0
	G02-0046	SmART HR	0		0		0	0	0
	G02-0047	Grants Mgt	1		1		0	0	0
	B04	AGRICULTURE DEPT	412		412		419	166	0
	B11	BARBER/COSMETOLOGIST EXAMINERS	10		10		75	0	0
	B13	COMMERCE DEPT	309		309		264	0	291
	B14	ANIMAL HEALTH BOARD	53		53		73	0	0
	B20	EXPLORE MINNESOTA TOURISM	51		51		132	0	0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	1,639		1,639		1,345	798	1,650
	B34	HOUSING FINANCE AGENCY	209		209		10	0	0
	B41	WORKERS COMP COURT OF APPEALS	13		13		27	0	0
	B42	LABOR AND INDUSTRY DEPT	460		460		473	3,058	0
	B43	IRON RANGE RESOURCES & REHAB	70		70		451	0	0
	B7E	ARCHITECTURE, ENGINEERING BD	7		7		201	0	0
	B7G	COMBATIVE SPORTS COMMISSION	2		2		0	0	0
	B7P	ACCOUNTANCY BOARD	4		4		27	0	0
	B7S	PRIVATE DETECTIVES BOARD	2		2		0	0	0
	B82	PUBLIC UTILITIES COMM	46		46		176	0	0
	B9D	AMATEUR SPORTS COMM	3		3		131	0	0
	B9V	AGRICULTURE UTILIZATION RESRCH	0		0		0	0	0
	E25	CENTER FOR ARTS EDUCATION	72		72		283	0	0
	E26	MN STATE COLLEGES/UNIVERSITIES	15,690		15,690		1,779	2,561	0
	E37	EDUCATION DEPARTMENT	408		408		873	1,203	898
	E40	HISTORICAL SOCIETY	0		0		2	0	0
	E44	FARIBAULT ACADEMIES	183		183		380	0	0
	E50	ARTS BOARD	9		9		58	0	0
	E60	OFFICE OF HIGHER EDUCATION	67		67		0	0	0
	E77	ZOOLOGICAL BOARD	225		225		187	0	0
	E81	UNIVERSITY OF MINNESOTA	0		0		2	0	0
	E95	HUMANITIES COMMISSION	0		0		0	0	0
	E97	SCIENCE MUSEUM	0		0		0	0	0
	E9W	HIGHER ED FACILITIES AUTHORITY	3		3		0	0	0

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
	14.2	14.3	15.2	15.3	15.4	15.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	G03	LOTTERY	143		143		196	0	0
	G05	RACING COMMISSION	13		13		61	0	0
	G06	ATTORNEY GENERAL	331		331		281	0	0
	G09	GAMBLING CONTROL BOARD	31		31		39	0	0
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	48		48		0	0	0
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	0		0		0	0	0
	G10c	ARRA	0		0		0	0	0
	G16	ADMIN CAP PROJECT & RELOCATION	0		0		0	0	0
	G17	HUMAN RIGHTS DEPT	43		43		0	0	0
	G19	INDIAN AFFAIRS COUNCIL	5		5		32	0	0
	G38	INVESTMENT BOARD	21		21		2,025	0	0
	G39	GOVERNORS OFFICE	36		36		258	0	0
	G45	MEDIATION SERVICES DEPT	0		0		0	0	0
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	302		302		0	0	0
	G53	SECRETARY OF STATE	83		83		260	0	0
	G61	STATE AUDITOR	0		0		227	0	0
	G62	MINN STATE RETIREMENT SYSTEM	85		85		1,207	0	0
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	89		89		966	0	0
	G67	REVENUE DEPT	1,428		1,428		2,778	0	48
	G69	TEACHERS RETIREMENT ASSOC	79		79		1,259	0	0
	G8H	MMB HIGHER EDUCATION	0		0		0	0	0
	G8S	MMB INTERGOVERNMENTAL AIDS	0		0		0	0	0
	G90	REVENUE INTERGOVT PAYMENTS	0		0		0	0	0
	G92	OMBUDSPERSON FOR FAMILIES	5		5		27	0	0
	G93	MILLITARY ORDER OF PURPLE HEART	0		0		0	0	0
	G96	UNIFORM LAWS COMMISSION	0		0		0	0	0
	G98	VFW	0		0		0	0	0
	G99	DISABLED AMERICAN VETS	0		0		0	0	0
	G9J	CAMPAIGN FINANCE BOARD	8		8		98	0	0
	G9K	ADMINISTRATIVE HEARINGS	79		79		0	0	0
	G9L	BLACK MINNESOTANS COUNCIL	5		5		239	0	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	4		4		0	0	0
	G9N	ASIAN-PACIFIC COUNCIL	4		4		27	0	0
	G9Q	MMB - DEBT SERVICE	0		0		0	0	0
	G9R	MMB NON-OPERATING	0		0		0	0	0
	G9T	TREASURY - NON OPERATING	0		0		0	0	0
	G9X	CAPITOL AREA ARCHITECT	4		4		0	0	0
	G9Y	DISABILITY COUNCIL	7		7		0	0	0
	GPR	PAYROLL CLEARING	0		0		0	0	0
	H12	HEALTH DEPT	1,321		1,321		342	153	1,270
	H55	HUMAN SERVICES DEPT	5,039		5,039		2,102	1,984	3,927
	H55(b)	Human Services Institutions	1,809		1,809		0	0	0
	H75	VETERANS AFFAIRS DEPT	1,085		1,085		548	0	0
	H76	VETERANS HOME BOARD	0		0		660	0	0
	H7B	MEDICAL PRACTICE BOARD	23		23		0	0	0
	H7C	NURSING BOARD	32		32		27	0	0
	H7D	PHARMACY BOARD	11		11		27	0	0
	H7F	DENTISTRY BOARD	10		10		0	0	0

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	Net Administrative Expenditures by Division	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
Number of FTE's - FY (Actual)	14.2	15.2	15.3	15.4	15.5
Number of FTE's - FY (Actual)	13.3	14.3			

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	H7H	CHIROPRACTIC EXAMINERS BOARD	5		5		27	0	0
	H7J	OPTOMETRY BOARD	1		1		0	0	0
	H7K	NURSING HOME ADMIN BOARD	9		9		67	0	0
	H7L	SOCIAL WORK BOARD	11		11		0	0	0
	H7M	MARRIAGE & FAMILY THERAPY BD	2		2		0	0	0
	H7Q	PODIATRIC MEDICINE BOARD	0		0		0	0	0
	H7R	VETERINARY MEDICINE BOARD	2		2		0	0	0
	H7S	EMERGENCY MEDICAL SERVICES BD	22		22		129	0	0
	H7U	DIETETICS & NUTRITION PRACTICE	1		1		0	0	0
	H7V	PSYCHOLOGY BOARD	9		9		0	0	0
	H7W	PHYSICAL THERAPY BOARD	3		3		0	0	0
	H7X	BEHAVIORAL HEALTH & THERAPY BD	4		4		51	0	0
	H9G	OMBUDSMAN MH/MR	17		17		0	0	0
	J33	TRIAL COURTS	2,124		2,124		4	0	0
	J52	PUBLIC DEFENSE BOARD	591		591		24	173	0
	J58	COURT OF APPEALS	96		96		0	0	0
	J65	SUPREME COURT	294		294		229	58	0
	J68	TAX COURT	6		6		0	0	0
	J70	JUDICIAL STANDARDS BOARD	2		2		2	0	0
	L10	LEGISLATURE	85		85		0	8,214	0
	L49	LEGISLATIVE AUDITOR	0		0		0	0	0
	P01	MILITARY AFFAIRS DEPT	286		286		0	0	179
	P07	PUBLIC SAFETY DEPT	2,083		2,083		361	153	429
	P78	CORRECTIONS DEPT	4,204		4,204		805	2,570	0
	P7T	PEACE OFFICERS BOARD (POST)	12		12		0	0	0
	P9E	SENTENCING GUIDELINES COMM	7		7		27	0	0
	P9Z	AUTOMOBILE THEFT PREVENTION BD	0		0		0	0	0
	R18	ENVIRONMENTAL ASSISTANCE	0		0		0	0	0
	R28	MINN CONSERVATION CORPS	0		0		0	0	0
	R29	NATURAL RESOURCES DEPT	2,748		2,748		1,374	300	524
	R32	POLLUTION CONTROL AGENCY	949		949		328	0	0
	R9P	WATER & SOIL RESOURCES BOARD	71		71		356	33	0
	T79	TRANSPORTATION DEPT	4,814		4,814		684	0	261
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0		0		58	0	0
		Other	0		0		558	0	0
XXX	Total		51,518	1,628,940	51,518	4,858,105	34,619	21,732	9,718
XXX	Source		51,518	1,628,940	51,518	4,858,105	34,618	21731	9716
XXX	Difference (Total - Source)		0	0	0	0	-1	-1	-2

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Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Updated FY09 \$ARRA as of 1/1/10	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)
16.2	17.1	17.1	20	21.2	21.3	21.4

Schedule No.	DP#	Name	STATE AUDITOR	ARRA	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							

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Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Updated FY09 \$ARRA as of 1/1/10	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)
16.2	17.1	17.1	20	21.2	21.3	21.4

Schedule No.	DP#	Name	STATE AUDITOR	ARRA	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>							
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>							
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
17.3	<b>ARRA-17. ARRA</b>								
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES	0			9,730,888	0		
21.3	G02-3.3	Commissioner's Office					531,039		
21.4	G02-3.4	Human Resources					480,142		
21.5	G02-3.5	Financial Management and Reporting					803,314		
21.6	G02-3.6	Fiscal Agent - Non allocable					7,916,393		
22.2	G02-4.2	Government & Citizen Services	0			4,617,885		46	46
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>	0						35
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>	0						
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	0						
27.2	G10-9.2	TREASURY DIVISION	0						
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION	0						
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION	0						
29.3	G10-11.3	Central Payroll							

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16.2	17.1	17.1	20	21.2	21.3	21.4

Schedule No.	DP#	Name	STATE AUDITOR	ARRA	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
29.4	G10-11.4	Accounting Services							
29.5	G10-11.5	Financial Reporting							
29.6	G10-11.6	Financial Reporting - Single Audit							
29.7	G10-11.7	Accounting Services - Non Allocable							
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0						
30.4	G10-12.4	MAPS Operations and System Support							
30.5	G10-12.5	SEMA4 Operations and System Support							
30.6	G10-12.6	Budget Service - Computer Operations							
30.7	G10-12.7	SEMA4 Operations Special Billing							
30.8	G10-12.8	MAPS Operations Special Billing							
30.9	G10-12.9	MMB - OTHER - Non-Allocable	0						
31.2	G10-13.2	Human Resource Management & Employee Insurance	0						
31.3	G10-13.3	Personnel Administration							
31.5	G10-13.5	Employee Relations - Non Allocable							
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>	0						
32.3	G45-14.3	State Agencies							
32.4	G45-14.4	Mediation/Representation - General							
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>	0						
33.3	L49-15.3	Financial Audits							
33.4	L49-15.4	Program Audits							
33.5	L49-15.5	Single Audits							
33.6	L49-15.6	Audit Comm.							
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
	<b>ARRA-17.</b>	<b>ARRA</b>							
	G02-0002	State Archaeology	76,280	0	0	205,651		2	2
	G02-0003	Public Broadcasting	0	0	0	0		0	0
	G02-0005	Materials Service and Distribution	0	0	0	0		0	0
	G02-0007	Public Info Policy Analysis - PIPA	0	0	0	460,888		4	4
	G02-0009	Construction Services	0	0	0	2,843,567		18	18
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0		0	0
	G02-0011	Administration Cost Allocation	0	0	0	0		0	0
	G02-0012	STAR	494,996	0	0	385,430		3	3
	G02-0014	Capital Group Parking	0	0	0	2,472,284		9	9
	G02-0015a	Fleet Services	0	0	0	6,196,496		9	9
	G02-0015b	Fleet Services - Commuter Van	0	0	0	0		0	0
	G02-0016	Development Disabilities	1,334,500	0	0	595,731		3	3
	G02-0017a	Risk Management - P&C	0	0	0	11,421,950		11	11
	G02-0017b	Risk Management - Workers' Compensation	0	0	0	29,668,954		34	34
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	0	0	0	865		0	0
	G02-0021a	Plant Management (Leases)	0	0	0	28,012,972		218	218
	G02-0021b	Plant Management (Repairs)	0	0	0	221,509		2	2
	G02-0021c	Plant Management (Materials Transfer)	0	0	0	779,545		12	12
	G02-0021d	Plant Management (Energy)	0	0	0	0		0	0
	G02-0021f	Plant Management (Facilities Repair & Replacement)	0	0	0	1,473,146		0	0
	G02-0021g	Plant Management (Janitorial Services)	0	0	0	1,033,018		21	21
	G02-0024	MN Bookstore	0	0	0	1,535,433		11	11

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16.2	17.1	17.1	20	21.2	21.3	21.4

Schedule No.	DP#	Name	STATE AUDITOR	ARRA	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
	G10-0026	Management Analysis	0	0	0	2,372,672		20	20
	G02-0028	Office Supply Connection	0	0	0	6,000,644		7	7
	G02-0029a	Cooperative Purchasing (CPV)	0	0	0	1,802,992		21	21
	G02-0029b	Cooperative Purchasing (MMCAP)	0	0	0	1,760,097		12	12
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0	0	0	0		0	0
	G02-0030	InterTechnologies Group	0	0	0	0		0	0
	G02-0031	Central Mail	0	0	0	9,048,062		7	7
	G02-0034	Other Non-allocable	0	0	0	238,970		2	2
	G02-0035	Support Services (Planning)	0	0	0	0		0	0
	G02-0036	Demography	0	0	0	424,711		4	4
	G02-0037	MN Geospacial Information Office	76,911	0	0	1,673,322		13	13
	G02-0038	Environmental Quality Board	0	0	0	555,624		5	5
	G02-0040	Local Planning Assistance	0	0	0	0		0	0
	G39-0042	Vets Affairs Faith Based Interagency	0	0	0	0		0	0
	G02-0043	Surplus Services	0	0	0	942,822		7	7
	G02-0044	RECS - Energy	0	0	0	180,609		0	0
	G02-0045	SmART FMR	0	0	0	0		0	0
	G02-0046	SmART HR	0	0	0	8,637		0	0
	G02-0047	Grants Mgt	0	0	0	62,540		1	1
	B04	AGRICULTURE DEPT	11,051,705	0	69,494				
	B11	BARBER/COSMETOLOGIST EXAMINERS	0	0	0				
	B13	COMMERCE DEPT	150,368,026	1,635,024	202,791,482				
	B14	ANIMAL HEALTH BOARD	1,088,393	0	0				
	B20	EXPLORE MINNESOTA TOURISM	0	0	0				
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,093,078,964	198,177,239	917,489,612				
	B34	HOUSING FINANCE AGENCY	0	0	87,097,238				
	B41	WORKERS COMP COURT OF APPEALS	0	0	0				
	B42	LABOR AND INDUSTRY DEPT	4,794,987	0	107,307,945				
	B43	IRON RANGE RESOURCES & REHAB	0	0	0				
	B7E	ARCHITECTURE, ENGINEERING BD	0	0	0				
	B7G	COMBATIVE SPORTS COMMISSION	0	0	0				
	B7P	ACCOUNTANCY BOARD	0	0	0				
	B7S	PRIVATE DETECTIVES BOARD	0	0	0				
	B82	PUBLIC UTILITIES COMM	0	0	883,060				
	B9D	AMATEUR SPORTS COMM	0	0	0				
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	0				
	E25	CENTER FOR ARTS EDUCATION	83,886	0	0				
	E26	MN STATE COLLEGES/UNIVERSITIES	732,063,932	0	53,041,220				
	E37	EDUCATION DEPARTMENT	680,037,161	6,810	644,643,512				
	E40	HISTORICAL SOCIETY	0	0	0				
	E44	FARIBAULT ACADEMIES	0	0	0				
	E50	ARTS BOARD	667,360	0	316,200				
	E60	OFFICE OF HIGHER EDUCATION	0	0	0				
	E77	ZOOLOGICAL BOARD	0	0	0				
	E81	UNIVERSITY OF MINNESOTA	0	0	60,044,740				
	E95	HUMANITIES COMMISSION	0	0	0				
	E97	SCIENCE MUSEUM	0	0	0				
	E9W	HIGHER ED FACILITIES AUTHORITY	0	0	0				

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Updated FY09 \$ARRA as of 1/1/10	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)
16.2	17.1	17.1	20	21.2	21.3	21.4

Schedule No.	DP#	Name	STATE AUDITOR	ARRA	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
	G03	LOTTERY	0	0	0				
	G05	RACING COMMISSION	0	0	0				
	G06	ATTORNEY GENERAL	881,702	0	0				
	G09	GAMBLING CONTROL BOARD	0	0	0				
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	0	0	0				
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	0	0	0				
	G10c	ARRA	0	0	0				
	G16	ADMIN CAP PROJECT & RELOCATION	0	0	0				
	G17	HUMAN RIGHTS DEPT	0	0	0				
	G19	INDIAN AFFAIRS COUNCIL	0	0	0				
	G38	INVESTMENT BOARD	0	0	0				
	G39	GOVERNORS OFFICE	0	0	0				
	G45	MEDIATION SERVICES DEPT	0	0	0				
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0				
	G53	SECRETARY OF STATE	2,658,969	0	0				
	G61	STATE AUDITOR	0	0	0				
	G62	MINN STATE RETIREMENT SYSTEM	0	0	0				
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	0	0				
	G67	REVENUE DEPT	0	0	0				
	G69	TEACHERS RETIREMENT ASSOC	0	0	0				
	G8H	MMB HIGHER EDUCATION	0	0	0				
	G8S	MMB INTERGOVERNMENTAL AIDS	0	0	0				
	G90	REVENUE INTERGOVT PAYMENTS	0	0	0				
	G92	OMBUDSPERSON FOR FAMILIES	0	0	0				
	G93	MILLITARY ORDER OF PURPLE HEART	0	0	0				
	G96	UNIFORM LAWS COMMISSION	0	0	0				
	G98	VFW	0	0	0				
	G99	DISABLED AMERICAN VETS	0	0	0				
	G9J	CAMPAIGN FINANCE BOARD	0	0	0				
	G9K	ADMINISTRATIVE HEARINGS	0	0	0				
	G9L	BLACK MINNESOTANS COUNCIL	0	0	0				
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0	0	0				
	G9N	ASIAN-PACIFIC COUNCIL	0	0	0				
	G9Q	MMB - DEBT SERVICE	0	0	0				
	G9R	MMB NON-OPERATING	5,635,503	0	0				
	G9T	TREASURY - NON OPERATING	0	0	0				
	G9X	CAPITOL AREA ARCHITECT	0	0	0				
	G9Y	DISABILITY COUNCIL	0	0	0				
	GPR	PAYROLL CLEARING	0	0	0				
	H12	HEALTH DEPT	212,598,852	0	7,043,626				
	H55	HUMAN SERVICES DEPT	5,662,621,846	643,823,098	2,181,347,213				
	H55(b)	Human Services Institutions	0	0	0				
	H75	VETERANS AFFAIRS DEPT	0	0	6,177,058				
	H76	VETERANS HOME BOARD	0	0	0				
	H7B	MEDICAL PRACTICE BOARD	0	0	0				
	H7C	NURSING BOARD	0	0	0				
	H7D	PHARMACY BOARD	8,468	0	0				
	H7F	DENTISTRY BOARD	0	0	0				



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16.2	17.1	17.1	20	21.2	21.3	21.4

Schedule No.	DP#	Name	STATE AUDITOR	ARRA	ARRA	Administration	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
	H7H	CHIROPRACTIC EXAMINERS BOARD	0	0	0				
	H7J	OPTOMETRY BOARD	0	0	0				
	H7K	NURSING HOME ADMIN BOARD	0	0	0				
	H7L	SOCIAL WORK BOARD	0	0	0				
	H7M	MARRIAGE & FAMILY THERAPY BD	0	0	0				
	H7Q	PODIATRIC MEDICINE BOARD	0	0	0				
	H7R	VETERINARY MEDICINE BOARD	0	0	0				
	H7S	EMERGENCY MEDICAL SERVICES BD	193,655	0	0				
	H7U	DIETETICS & NUTRITION PRACTICE	0	0	0				
	H7V	PSYCHOLOGY BOARD	0	0	0				
	H7W	PHYSICAL THERAPY BOARD	0	0	0				
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0	0	0				
	H9G	OMBUDSMAN MH/MR	0	0	0				
	J33	TRIAL COURTS	287,391	0	0				
	J52	PUBLIC DEFENSE BOARD	0	0	0				
	J58	COURT OF APPEALS	0	0	0				
	J65	SUPREME COURT	842,319	0	0				
	J68	TAX COURT	0	0	0				
	J70	JUDICIAL STANDARDS BOARD	0	0	0				
	L10	LEGISLATURE	0	0	0				
	L49	LEGISLATIVE AUDITOR	0	0	0				
	P01	MILITARY AFFAIRS DEPT	68,663,787	80,159	5,593,456				
	P07	PUBLIC SAFETY DEPT	84,095,673	0	21,718,087				
	P78	CORRECTIONS DEPT	1,589,340	0	38,000,000				
	P7T	PEACE OFFICERS BOARD (POST)	0	0	0				
	P9E	SENTENCING GUIDELINES COMM	0	0	0				
	P9Z	AUTOMOBILE THEFT PREVENTION BD	0	0	0				
	R18	ENVIRONMENTAL ASSISTANCE	0	0	0				
	R28	MINN CONSERVATION CORPS	0	0	0				
	R29	NATURAL RESOURCES DEPT	39,396,268	0	0				
	R32	POLLUTION CONTROL AGENCY	23,061,469	8,866	6,711,501				
	R9P	WATER & SOIL RESOURCES BOARD	4,536,551	0	0				
	T79	TRANSPORTATION DEPT	793,250,898	38,456,752	510,002,252				
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0	0	70,576,529				
		Other	0	0	0				
XXX		Total	10,575,539,791	882,187,948	4,920,854,225	126,727,914	9,730,888	504	539
XXX		Source	10,575,539,791	882,187,948	4,920,854,225	126,727,914	9,730,888	504	539
XXX		Difference (Total - Source)	0	0	0	0	0	0	0

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions	PO's & RQ's & CR's in fund 690
21.5	22.2	22.4	22.5	22.7	22.8	22.9

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							

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MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions	PO's & RQ's & CR's in fund 690
21.5	22.2	22.4	22.5	22.7	22.8	22.9

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>							
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>							
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
17.3	<b>ARRA-17. ARRA</b>								
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services	14,297						
22.4	G02-4.4	Resource Recovery		515,678					
22.5	G02-4.5	Real Estate & Construction Services		456,000					
22.7	G02-4.7	Real Property Enterprise System		0					
22.8	G02-4.8	Materials Management		2,535,718					
22.9	G02-4.9	Gift & Acceptance		0					
22.10	G02-4.10	Central Mail		442,260					
22.11	G02-4.11	Enterprise Performance Improvement		360,910					
22.12	G02-4.12	Grants Mgt		49,393					
22.13	G02-4.13	SmART FMR		149,730					
22.14	G02-4.14	SmART HR		108,196					
22.15	G02-4.15	Smart FMR/HR		0					
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>			14,098,653	0	0	655	0
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>			16,580,767	0	0	1,597	0
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY			0	0	0	0	0
27.2	G10-9.2	TREASURY DIVISION							0
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION							0
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION							0
29.3	G10-11.3	Central Payroll							

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21.5	22.2	22.4	22.5	22.7	22.8	22.9

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
29.4	G10-11.4	Accounting Services							
29.5	G10-11.5	Financial Reporting							
29.6	G10-11.6	Financial Reporting - Single Audit							
29.7	G10-11.7	Accounting Services - Non Allocable							
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION			5,951,964	0	0	0	0
30.4	G10-12.4	MAPS Operations and System Support						0	
30.5	G10-12.5	SEMA4 Operations and System Support							
30.6	G10-12.6	Budget Service - Computer Operations							
30.7	G10-12.7	SEMA4 Operations Special Billing							
30.8	G10-12.8	MAPS Operations Special Billing							
30.9	G10-12.9	MMB - OTHER - Non-Allocable							0
31.2	G10-13.2	Human Resource Management & Employee Insurance			2,993,739	0	0	0	0
31.3	G10-13.3	Personnel Administration						0	
31.5	G10-13.5	Employee Relations - Non Allocable							
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>			1,556,747	0	0	197	0
32.3	G45-14.3	State Agencies						0	
32.4	G45-14.4	Mediation/Representation - General							
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>			6,111,008	0	0	620	0
33.3	L49-15.3	Financial Audits						0	
33.4	L49-15.4	Program Audits							
33.5	L49-15.5	Single Audits							
33.6	L49-15.6	Audit Comm.							
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>			9,067,748	1	0	938	0
	<b>ARRA-17. ARRA</b>				0	0	0	0	0
						0			
	G02-0002	State Archaeology	1,075		205,651	1	0	82	426
	G02-0003	Public Broadcasting	344		0	21	0	32	0
	G02-0005	Materials Service and Distribution	0		0	0	0	0	0
	G02-0007	Public Info Policy Analysis - PIPA	1,339		460,888	1	0	70	0
	G02-0009	Construction Services	8,953		2,843,567	0	0	279	25,183
	G02-0010	Oil Overcharge (Stripper Wells)	6		0	0	0	0	0
	G02-0011	Administration Cost Allocation	0		0	0	0	0	0
	G02-0012	STAR	11,474		385,430	2	0	940	0
	G02-0014	Capital Group Parking	19,466		2,472,284	1	0	521	0
	G02-0015a	Fleet Services	150,105		6,196,496	4	2,320	983	0
	G02-0015b	Fleet Services - Commuter Van	25		0	0	0	343	0
	G02-0016	Development Disabilities	4,106		595,731	1	0	0	0
	G02-0017a	Risk Management - P&C	24,184		11,421,950	5	0	1,197	0
	G02-0017b	Risk Management - Workers' Compensation	32,894		29,668,954	0	0	322	0
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	137		865	0	0	6	865
	G02-0021a	Plant Management (Leases)	121,727		28,012,972	5	4,205,174	6,389	0
	G02-0021b	Plant Management (Repairs)	5,385		221,509	1	0	56	0
	G02-0021c	Plant Management (Materials Transfer)	7,418		779,545	2	0	197	0
	G02-0021d	Plant Management (Energy)	8		0	0	0	0	0
	G02-0021f	Plant Management (Facilities Repair & Replacement)	824		1,473,146	0	0	72	0
	G02-0021g	Plant Management (Janitorial Services)	2,630		1,033,018	0	0	160	0
	G02-0024	MN Bookstore	16,274		1,535,433	2	0	282	0

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21.5	22.2	22.4	22.5	22.7	22.8	22.9

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance	
	G10-0026	Management Analysis	8,518		2,372,672		1	0	348	0
	G02-0028	Office Supply Connection	76,162		6,000,644		2	0	96	0
	G02-0029a	Cooperative Purchasing (CPV)	1,741		1,802,992		0	0	58	0
	G02-0029b	Cooperative Purchasing (MMCAP)	4,424		1,760,097		0	0	186	0
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0		0		0	0	0	0
	G02-0030	InterTechnologies Group	0		0		0	0	0	0
	G02-0031	Central Mail	19,723		9,048,062		0	0	220	0
	G02-0034	Other Non-allocable	2,740		238,970		0	0	185	0
	G02-0035	Support Services (Planning)	0		0		0	0	0	0
	G02-0036	Demography	1,644		424,711		1	0	100	0
	G02-0037	MN Geospacial Information Office	4,743		1,673,322		0	0	283	0
	G02-0038	Environmental Quality Board	1,863		555,624		0	0	132	0
	G02-0040	Local Planning Assistance	0		0		0	0	0	0
	G39-0042	Vets Affairs Faith Based Interagency	0		0		0	0	0	0
	G02-0043	Surplus Services	8,887		942,822		0	44,075	217	0
	G02-0044	RECS - Energy	214		180,609		0	0	3	0
	G02-0045	SmART FMR	1		0		0	0	0	0
	G02-0046	SmART HR	441		8,637		0	0	0	0
	G02-0047	Grants Mgt	408		62,540		0	0	25	0
	B04	AGRICULTURE DEPT			48,197,050		12	8,500	14,180	47,134
	B11	BARBER/COSMETOLOGIST EXAMINERS			864,077		1	0	359	0
	B13	COMMERCE DEPT			54,618,404		3	2,900	5,390	0
	B14	ANIMAL HEALTH BOARD			5,912,171		1	0	1,490	0
	B20	EXPLORE MINNESOTA TOURISM			10,854,159		3	0	1,234	0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT			154,905,852		75	62,000	12,948	380,825
	B34	HOUSING FINANCE AGENCY			24,755,309		2	0	2,018	0
	B41	WORKERS COMP COURT OF APPEALS			1,625,809		1	0	69	0
	B42	LABOR AND INDUSTRY DEPT			56,871,692		12	0	9,532	0
	B43	IRON RANGE RESOURCES & REHAB			12,901,763		2	309,467	2,748	0
	B7E	ARCHITECTURE, ENGINEERING BD			673,862		0	0	288	0
	B7G	COMBATIVE SPORTS COMMISSION			101,362		1	0	55	0
	B7P	ACCOUNTANCY BOARD			484,961		1	0	171	0
	B7S	PRIVATE DETECTIVES BOARD			129,957		0	0	70	0
	B82	PUBLIC UTILITIES COMM			5,912,251		0	0	550	0
	B9D	AMATEUR SPORTS COMM			304,094		0	505,607	1	0
	B9V	AGRICULTURE UTILIZATION RESRCH			0		0	0	2	0
	E25	CENTER FOR ARTS EDUCATION			7,489,371		1	171,307	1,779	2,847
	E26	MN STATE COLLEGES/UNIVERSITIES			1,535,857,147		0	0	0	0
	E37	EDUCATION DEPARTMENT			77,294,947		5	0	9,067	65,648
	E40	HISTORICAL SOCIETY			0		0	0	12	0
	E44	FARIBAULT ACADEMIES			14,867,378		3	360,513	2,465	171,479
	E50	ARTS BOARD			1,013,225		0	0	1,096	0
	E60	OFFICE OF HIGHER EDUCATION			22,517,688		2	0	3,178	0
	E77	ZOOLOGICAL BOARD			21,984,665		0	466,894	7,125	2,824,747
	E81	UNIVERSITY OF MINNESOTA			17,400,000		0	0	34	0
	E95	HUMANITIES COMMISSION			0		0	0	0	0
	E97	SCIENCE MUSEUM			0		0	0	2	0
	E9W	HIGHER ED FACILITIES AUTHORITY			265,577		0	0	0	0

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions	PO's & RQ's & CR's in fund 690
21.5	22.2	22.4	22.5	22.7	22.8	22.9

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
	G03	LOTTERY			11,001,771		2	0	0
	G05	RACING COMMISSION			1,918,758		0	0	594
	G06	ATTORNEY GENERAL			35,787,019		1	0	2,361
	G09	GAMBLING CONTROL BOARD			2,807,291		0	0	234
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS			666,669,376		8	0	789
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION			374,282		0	0	17
	G10c	ARRA			0		0	0	0
	G16	ADMIN CAP PROJECT & RELOCATION			0		0	0	0
	G17	HUMAN RIGHTS DEPT			4,407,383		2	0	1,515
	G19	INDIAN AFFAIRS COUNCIL			577,759		2	0	430
	G38	INVESTMENT BOARD			3,963,062		0	0	86
	G39	GOVERNORS OFFICE			3,900,596		2	0	620
	G45	MEDIATION SERVICES DEPT			23,885		0	0	4
	G46	OFFICE OF ENTERPRISE TECHNOLOGY			86,751,549		14	0	3,807
	G53	SECRETARY OF STATE			11,657,019		9	0	1,837
	G61	STATE AUDITOR			137,576		0	0	22
	G62	MINN STATE RETIREMENT SYSTEM			12,588,395		1	146,981	509
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			10,148,501		0	0	1,022
	G67	REVENUE DEPT			138,216,756		4	0	7,999
	G69	TEACHERS RETIREMENT ASSOC			8,806,843		0	0	577
	G8H	MMB HIGHER EDUCATION			0		0	0	2
	G8S	MMB INTERGOVERNMENTAL AIDS			494,572		0	0	4
	G90	REVENUE INTERGOVT PAYMENTS			6,260,776		0	0	0
	G92	OMBUDSPERSON FOR FAMILIES			396,021		0	0	186
	G93	MILLITARY ORDER OF PURPLE HEART			0		1	0	0
	G96	UNIFORM LAWS COMMISSION			54,537		0	0	2
	G98	VFW			0		1	0	0
	G99	DISABLED AMERICAN VETS			0		1	0	0
	G9J	CAMPAIGN FINANCE BOARD			700,475		1	0	233
	G9K	ADMINISTRATIVE HEARINGS			9,768,920		1	0	740
	G9L	BLACK MINNESOTANS COUNCIL			500,370		1	0	536
	G9M	CHICANO LATINO AFFAIRS COUNCIL			365,380		0	0	527
	G9N	ASIAN-PACIFIC COUNCIL			325,242		1	0	104
	G9Q	MMB - DEBT SERVICE			0		0	0	0
	G9R	MMB NON-OPERATING			39,184,348		0	0	42
	G9T	TREASURY - NON OPERATING			18,544		0	0	2
	G9X	CAPITOL AREA ARCHITECT			398,958		1	0	94
	G9Y	DISABILITY COUNCIL			774,924		1	0	539
	GPR	PAYROLL CLEARING			0		0	0	0
	H12	HEALTH DEPT			161,205,618		10	0	23,619
	H55	HUMAN SERVICES DEPT			411,932,207		76	0	18,959
	H55(b)	Human Services Institutions			388,072,304		1	2,465,988	6,085
	H75	VETERANS AFFAIRS DEPT			86,720,385		4	815,244	18,048
	H76	VETERANS HOME BOARD			0		0	0	0
	H7B	MEDICAL PRACTICE BOARD			3,108,528		0	0	524
	H7C	NURSING BOARD			3,384,127		0	0	369
	H7D	PHARMACY BOARD			1,411,764		0	0	188
	H7F	DENTISTRY BOARD			1,067,148		0	0	312

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21.5	22.2	22.4	22.5	22.7	22.8	22.9

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
	H7H	CHIROPRACTIC EXAMINERS BOARD			439,856	0	0	167	0
	H7J	OPTOMETRY BOARD			106,412	0	0	105	0
	H7K	NURSING HOME ADMIN BOARD			966,604	0	0	358	0
	H7L	SOCIAL WORK BOARD			934,923	0	0	401	0
	H7M	MARRIAGE & FAMILY THERAPY BD			144,718	0	0	146	0
	H7Q	PODIATRIC MEDICINE BOARD			60,877	0	0	110	0
	H7R	VETERINARY MEDICINE BOARD			181,108	0	0	123	0
	H7S	EMERGENCY MEDICAL SERVICES BD			2,853,315	0	0	523	0
	H7U	DIETETICS & NUTRITION PRACTICE			83,102	0	0	120	0
	H7V	PSYCHOLOGY BOARD			756,666	0	0	284	0
	H7W	PHYSICAL THERAPY BOARD			333,846	0	0	180	0
	H7X	BEHAVIORAL HEALTH & THERAPY BD			472,955	0	0	196	0
	H9G	OMBUDSMAN MH/MR			1,550,600	2	0	423	0
	J33	TRIAL COURTS			249,929,908	0	0	16,300	43,336
	J52	PUBLIC DEFENSE BOARD			53,768,400	0	0	1,292	206,670
	J58	COURT OF APPEALS			10,461,409	1	0	463	0
	J65	SUPREME COURT			41,514,697	7	0	4,075	89,010
	J68	TAX COURT			805,959	1	0	66	0
	J70	JUDICIAL STANDARDS BOARD			454,386	0	0	112	0
	L10	LEGISLATURE			64,067,278	1	0	2	74,939
	L49	LEGISLATIVE AUDITOR			5,000	1	0	1	0
	P01	MILITARY AFFAIRS DEPT			45,879,496	2	4,392,140	2,213	0
	P07	PUBLIC SAFETY DEPT			258,149,203	47	20,360	38,004	39,878
	P78	CORRECTIONS DEPT			439,853,215	22	5,686,547	48,228	11,121
	P7T	PEACE OFFICERS BOARD (POST)			1,129,122	0	0	135	0
	P9E	SENTENCING GUIDELINES COMM			621,943	0	0	135	35,000
	P9Z	AUTOMOBILE THEFT PREVENTION BD			0	0	0	0	0
	R18	ENVIRONMENTAL ASSISTANCE			0	0	0	0	0
	R28	MINN CONSERVATION CORPS			0	0	0	0	0
	R29	NATURAL RESOURCES DEPT			314,174,070	42	3,285,215	33,748	1,521,959
	R32	POLLUTION CONTROL AGENCY			129,388,497	12	16,140	12,452	1,637,339
	R9P	WATER & SOIL RESOURCES BOARD			7,738,241	6	0	2,410	0
	T79	TRANSPORTATION DEPT			583,357,576	44	5,840,321	260,771	0
	T9B	METROPOLITAN COUNCIL/TRANSPORT			0	0	0	17	0
		Other			0	10	0	0	0
XXX		Total	554,180	4,617,885	6,572,608,889	519	28,807,693	610,752	7,821,785
XXX		Source	554,180	4,617,885	6,572,608,889	519	28,807,693	610,752	7,821,784
XXX		Difference (Total - Source)	0	0	0	0	0	0	-1

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22.10	22.11	22.12	22.13	22.14	22.15	24.2

Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							



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22.10	22.11	22.12	22.13	22.14	22.15	24.2

Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>							
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>							
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
17.3	<b>ARRA-17. ARRA</b>								
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services							
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>	43	35	0				
24.3	G46-6.3	IT Spend							7,451,005
24.4	G46-6.4	Small Agency Tech Projects							377,975
24.5	G46-6.5	OET - Non allocable							0
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>	89,945	190	0				
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	0	0	0				
27.2	G10-9.2	TREASURY DIVISION	0	0	0				
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION	0	0	0				
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION	0	0	0				
29.3	G10-11.3	Central Payroll							

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22.10	22.11	22.12	22.13	22.14	22.15	24.2

Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
29.4	G10-11.4	Accounting Services							
29.5	G10-11.5	Financial Reporting							
29.6	G10-11.6	Financial Reporting - Single Audit							
29.7	G10-11.7	Accounting Services - Non Allocable							
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0				
30.4	G10-12.4	MAPS Operations and System Support							
30.5	G10-12.5	SEMA4 Operations and System Support							
30.6	G10-12.6	Budget Service - Computer Operations							
30.7	G10-12.7	SEMA4 Operations Special Billing							
30.8	G10-12.8	MAPS Operations Special Billing							
30.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0	0				
31.2	G10-13.2	Human Resource Management & Employee Insurance	0	0	0				
31.3	G10-13.3	Personnel Administration							
31.5	G10-13.5	Employee Relations - Non Allocable							
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>	3,198	13	58,528		13	13	
32.3	G45-14.3	State Agencies							
32.4	G45-14.4	Mediation/Representation - General							
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>	13,335	65	0				
33.3	L49-15.3	Financial Audits							
33.4	L49-15.4	Program Audits							
33.5	L49-15.5	Single Audits							
33.6	L49-15.6	Audit Comm.							
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>	15,523	107	0				
	<b>ARRA-17.</b>	<b>ARRA</b>	0	0	0				
	G02-0002	State Archaeology	0	2	0				
	G02-0003	Public Broadcasting	0	0	0				
	G02-0005	Materials Service and Distribution	0	0	0				
	G02-0007	Public Info Policy Analysis - PIPA	127	4	0				
	G02-0009	Construction Services	2,291	18	100,000				
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0				
	G02-0011	Administration Cost Allocation	0	0	0				
	G02-0012	STAR	4,385	3	82,973				
	G02-0014	Capital Group Parking	3,208	9	0				
	G02-0015a	Fleet Services	2,082	9	0				
	G02-0015b	Fleet Services - Commuter Van	0	0	0				
	G02-0016	Development Disabilities	1,928	3	906,279				
	G02-0017a	Risk Management - P&C	1,925	11	0				
	G02-0017b	Risk Management - Workers' Compensation	16,001	34	0				
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	13	0	0				
	G02-0021a	Plant Management (Leases)	358	218	0				
	G02-0021b	Plant Management (Repairs)	0	2	0				
	G02-0021c	Plant Management (Materials Transfer)	0	12	0				
	G02-0021d	Plant Management (Energy)	0	0	0				
	G02-0021f	Plant Management (Facilities Repair & Replacement)	0	0	0				
	G02-0021g	Plant Management (Janitorial Services)	0	21	0				
	G02-0024	MN Bookstore	10,836	11	0				

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22.10	22.11	22.12	22.13	22.14	22.15	24.2

Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
	G10-0026	Management Analysis	2,509	20	0				
	G02-0028	Office Supply Connection	4,644	7	0				
	G02-0029a	Cooperative Purchasing (CPV)	0	21	0				
	G02-0029b	Cooperative Purchasing (MMCAP)	1,649	12	0				
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0	0	0				
	G02-0030	InterTechnologies Group	0	0	0				
	G02-0031	Central Mail	0	7	0				
	G02-0034	Other Non-allocable	-398	2	0				
	G02-0035	Support Services (Planning)	0	0	0				
	G02-0036	Demography	1,428	4	0				
	G02-0037	MN Geospacial Information Office	167	13	0				
	G02-0038	Environmental Quality Board	335	5	0				
	G02-0040	Local Planning Assistance	0	0	0				
	G39-0042	Vets Affairs Faith Based Interagency	0	0	0				
	G02-0043	Surplus Services	635	7	0				
	G02-0044	RECS - Energy	0	0	0				
	G02-0045	SmART FMR	0	0	0				
	G02-0046	SmART HR	0	0	0				
	G02-0047	Grants Mgt	0	1	0				
	B04	AGRICULTURE DEPT	127,723	412	1,758,164				
	B11	BARBER/COSMETOLOGIST EXAMINERS	19,016	10	0				
	B13	COMMERCE DEPT	241,538	309	48,911,320				
	B14	ANIMAL HEALTH BOARD	22,594	53	4,164,348				
	B20	EXPLORE MINNESOTA TOURISM	53,756	51	3,364,176				
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	13,157	1,639	155,426,321				
	B34	HOUSING FINANCE AGENCY	31,518	209	0				
	B41	WORKERS COMP COURT OF APPEALS	1,305	13	0				
	B42	LABOR AND INDUSTRY DEPT	278,842	460	1,877,610				
	B43	IRON RANGE RESOURCES & REHAB	0	70	22,758,533				
	B7E	ARCHITECTURE, ENGINEERING BD	11,202	7	0				
	B7G	COMBATIVE SPORTS COMMISSION	104	2	0	1,433	2	1,435	
	B7P	ACCOUNTANCY BOARD	10,484	4	0				
	B7S	PRIVATE DETECTIVES BOARD	0	2	0				
	B82	PUBLIC UTILITIES COMM	0	46	0				
	B9D	AMATEUR SPORTS COMM	0	3	0				
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	0				
	E25	CENTER FOR ARTS EDUCATION	0	72	0				
	E26	MN STATE COLLEGES/UNIVERSITIES	44,708	15,690	0				
	E37	EDUCATION DEPARTMENT	90,044	408	84,145,978				
	E40	HISTORICAL SOCIETY	0	0	0				
	E44	FARIBAULT ACADEMIES	0	183	0				
	E50	ARTS BOARD	9,376	9	10,120,977		9	9	
	E60	OFFICE OF HIGHER EDUCATION	46,498	67	1,596,073				
	E77	ZOOLOGICAL BOARD	0	225	0				
	E81	UNIVERSITY OF MINNESOTA	0	0	0				
	E95	HUMANITIES COMMISSION	0	0	0				
	E97	SCIENCE MUSEUM	0	0	0				
	E9W	HIGHER ED FACILITIES AUTHORITY	0	3	0				

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Postage revolving fund charges - FY (Actual)	Number of FTE's - FY (Actual)	\$ of Grants received (5GXX) actual FY09	Acctg Trans for designated agencies by effective dates	FTE's for designated agencies by effective dates	FTE's for designated agencies by effective dates	Net Administrative Expenditures by Division
22.10	22.11	22.12	22.13	22.14	22.15	24.2

Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
	G03	LOTTERY	10,048	143	0				
	G05	RACING COMMISSION	0	13	0				
	G06	ATTORNEY GENERAL	98,171	331	0				
	G09	GAMBLING CONTROL BOARD	3,175	31	0				
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	62,212	48	0				
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	0	0	0				
	G10c	ARRA	0	0	0				
	G16	ADMIN CAP PROJECT & RELOCATION	0	0	0				
	G17	HUMAN RIGHTS DEPT	24,941	43	0				
	G19	INDIAN AFFAIRS COUNCIL	72	5	0	7,093	5	7,098	
	G38	INVESTMENT BOARD	3,927	21	0				
	G39	GOVERNORS OFFICE	7,342	36	0				
	G45	MEDIATION SERVICES DEPT	0	0	0		0	0	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	168,360	302	0				
	G53	SECRETARY OF STATE	200,678	83	7,300				
	G61	STATE AUDITOR	0	0	0				
	G62	MINN STATE RETIREMENT SYSTEM	293,602	85	0				
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	495,047	89	0				
	G67	REVENUE DEPT	1,309,955	1,428	0				
	G69	TEACHERS RETIREMENT ASSOC	165,852	79	0				
	G8H	MMB HIGHER EDUCATION	0	0	0				
	G8S	MMB INTERGOVERNMENTAL AIDS	0	0	0				
	G90	REVENUE INTERGOVT PAYMENTS	0	0	0				
	G92	OMBUDSPERSON FOR FAMILIES	340	5	0				
	G93	MILLITARY ORDER OF PURPLE HEART	0	0	0				
	G96	UNIFORM LAWS COMMISSION	0	0	0				
	G98	VFW	0	0	0				
	G99	DISABLED AMERICAN VETS	0	0	0				
	G9J	CAMPAIGN FINANCE BOARD	12,594	8	0	434	8	442	
	G9K	ADMINISTRATIVE HEARINGS	86,675	79	0				
	G9L	BLACK MINNESOTANS COUNCIL	334	5	0				
	G9M	CHICANO LATINO AFFAIRS COUNCIL	3,100	4	0				
	G9N	ASIAN-PACIFIC COUNCIL	497	4	0				
	G9Q	MMB - DEBT SERVICE	0	0	0				
	G9R	MMB NON-OPERATING	0	0	305,000				
	G9T	TREASURY - NON OPERATING	0	0	0				
	G9X	CAPITOL AREA ARCHITECT	271	4	0				
	G9Y	DISABILITY COUNCIL	2,121	7	0	6,871	7	6,878	
	GPR	PAYROLL CLEARING	0	0	0				
	H12	HEALTH DEPT	531,420	1,321	120,417,219				
	H55	HUMAN SERVICES DEPT	819,032	5,039	133,898,824				
	H55(b)	Human Services Institutions	0	1,809	0				
	H75	VETERANS AFFAIRS DEPT	10,968	1,085	781,542				
	H76	VETERANS HOME BOARD	0	0	0				
	H7B	MEDICAL PRACTICE BOARD	38,012	23	0				
	H7C	NURSING BOARD	58,112	32	0				
	H7D	PHARMACY BOARD	25,607	11	0				
	H7F	DENTISTRY BOARD	15,085	10	0				

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22.10	22.11	22.12	22.13	22.14	22.15	24.2

Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,132	5	0				
	H7J	OPTOMETRY BOARD	1,567	1	0				
	H7K	NURSING HOME ADMIN BOARD	1,754	9	0				
	H7L	SOCIAL WORK BOARD	16,430	11	0				
	H7M	MARRIAGE & FAMILY THERAPY BD	3,002	2	0				
	H7Q	PODIATRIC MEDICINE BOARD	507	0	0				
	H7R	VETERINARY MEDICINE BOARD	2,388	2	0				
	H7S	EMERGENCY MEDICAL SERVICES BD	13,989	22	2,310,147				
	H7U	DIETETICS & NUTRITION PRACTICE	1,691	1	0				
	H7V	PSYCHOLOGY BOARD	6,020	9	0				
	H7W	PHYSICAL THERAPY BOARD	9,081	3	0				
	H7X	BEHAVIORAL HEALTH & THERAPY BD	3,609	4	0				
	H9G	OMBUDSMAN MH/MR	1,855	17	0				
	J33	TRIAL COURTS	16,719	2,124	495,611				
	J52	PUBLIC DEFENSE BOARD	0	591	0				
	J58	COURT OF APPEALS	28,068	96	0				
	J65	SUPREME COURT	59,457	294	7,172				
	J68	TAX COURT	3,191	6	0				
	J70	JUDICIAL STANDARDS BOARD	0	2	0				
	L10	LEGISLATURE	503	85	0				
	L49	LEGISLATIVE AUDITOR	0	0	0				
	P01	MILITARY AFFAIRS DEPT	1,052	286	0				
	P07	PUBLIC SAFETY DEPT	2,046,787	2,083	105,764,027				
	P78	CORRECTIONS DEPT	69,087	4,204	11,732,266				
	P7T	PEACE OFFICERS BOARD (POST)	6,275	12	0				
	P9E	SENTENCING GUIDELINES COMM	758	7	0				
	P9Z	AUTOMOBILE THEFT PREVENTION BD	0	0	0				
	R18	ENVIRONMENTAL ASSISTANCE	0	0	0				
	R28	MINN CONSERVATION CORPS	0	0	0				
	R29	NATURAL RESOURCES DEPT	409,721	2,748	47,172,247				
	R32	POLLUTION CONTROL AGENCY	160,421	949	8,752,554				
	R9P	WATER & SOIL RESOURCES BOARD	4,314	71	93,750				
	T79	TRANSPORTATION DEPT	118,068	4,814	217,374				
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0	0	0				
		Other	0	0	0				
XXX	Total		8,619,028	51,455	767,226,313	15,831	45	15,876	7,828,980
XXX	Source		8,619,028	51,455	767,226,313	15,831	45	15,876	7,828,980
XXX	Difference (Total - Source)		0	0	0	0	0	0	0

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IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division
24.3	24.6	26.2	26.3	27.2	27.3	28.2

Schedule No.	DP#	Name	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							

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Schedule	No.	DP#	Name	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division
				24.3	24.6	26.2	26.3	27.2	27.3	28.2
			Electronic Licensing		\$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
	13.3	G10-13.3	Personnel Administration							
	13.5	G10-13.5	Employee Relations - Non Allocable							
	14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>							
	14.3	G45-14.3	State Agencies							
	14.4	G45-14.4	Mediation/Representation - General							
	15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>							
	15.3	L49-15.3	Financial Audits							
	15.4	L49-15.4	Program Audits							
	15.5	L49-15.5	Single Audits							
	15.6	L49-15.6	Audit Comm.							
	16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
	17.3	<b>IRRA-17.3</b>	<b>ARRA</b>							
	21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
	21.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
	21.3	G02-3.3	Commissioner's Office							
	21.4	G02-3.4	Human Resources							
	21.5	G02-3.5	Financial Management and Reporting							
	21.6	G02-3.6	Fiscal Agent - Non allocable							
	22.2	G02-4.2	Government & Citizen Services							
	22.4	G02-4.4	Resource Recovery							
	22.5	G02-4.5	Real Estate & Construction Services							
	22.7	G02-4.7	Real Property Enterprise System							
	22.8	G02-4.8	Materials Management							
	22.9	G02-4.9	Gift & Acceptance							
	22.10	G02-4.10	Central Mail							
	22.11	G02-4.11	Enterprise Performance Improvement							
	22.12	G02-4.12	Grants Mgt							
	22.13	G02-4.13	SmART FMR							
	22.14	G02-4.14	SmART HR							
	22.15	G02-4.15	Smart FMR/HR							
	24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>							
	24.3	G46-6.3	IT Spend							
	24.4	G46-6.4	Small Agency Tech Projects							
	24.5	G46-6.5	OET - Non allocable							
	24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
	26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>	10,139,885	0					
		G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY		0	0				
	27.2	G10-9.2	TREASURY DIVISION		0	1,664,584		0		
	27.3	G10-9.3	Treasury						1,148,966	
	27.4	G10-9.4	Treasury - Other						515,618	
	28.2	G10-10.2	MMB - BUDGET DIVISION		0	2,252,966		0		
	28.3	G10-10.3	Analysis & Control (EBO's)							1,272,504
	28.4	G10-10.4	Budget Operations and Planning							676,935
	28.5	G10-10.5	Budget Division - Non Allocable							303,527
	29.2	G10-11.2	MMB-ACCOUNTING DIVISION		0	3,903,231		0		
	29.3	G10-11.3	Central Payroll							

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Organizes Data From Comstat Format to fit into Stepdown Format

Schedule No.	DP#	Name	IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division
			24.3	24.6	26.2	26.3	27.2	27.3	28.2
				Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
29.4	G10-11.4	Accounting Services							
29.5	G10-11.5	Financial Reporting							
29.6	G10-11.6	Financial Reporting - Single Audit							
29.7	G10-11.7	Accounting Services - Non Allocable							
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		0	11,160,405	0			
30.4	G10-12.4	MAPS Operations and System Support							
30.5	G10-12.5	SEMA4 Operations and System Support							
30.6	G10-12.6	Budget Service - Computer Operations							
30.7	G10-12.7	SEMA4 Operations Special Billing							
30.8	G10-12.8	MAPS Operations Special Billing							
30.9	G10-12.9	MMB - OTHER - Non-Allocable		0	524,670	0			
31.2	G10-13.2	Human Resource Management & Employee Insurance		0	3,879,654	0			
31.3	G10-13.3	Personnel Administration							
31.5	G10-13.5	Employee Relations - Non Allocable							
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>	142,875	0		2,269		313	
32.3	G45-14.3	State Agencies							
32.4	G45-14.4	Mediation/Representation - General							
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>	658,819	0		6,954		1,058	
33.3	L49-15.3	Financial Audits							
33.4	L49-15.4	Program Audits							
33.5	L49-15.5	Single Audits							
33.6	L49-15.6	Audit Comm.							
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>	627,261	0		17,014		2,819	
	<b>ARRA-17. ARRA</b>		0	0		0		0	
	G02-0002	State Archaeology	0	0		0		145	
	G02-0003	Public Broadcasting	0	0		1,075		37	
	G02-0005	Materials Service and Distribution	0	0		344		0	
	G02-0007	Public Info Policy Analysis - PIPA	11,760	0		0		193	
	G02-0009	Construction Services	25,620	0		1,339		595	
	G02-0010	Oil Overcharge (Stripper Wells)	0	0		8,953		0	
	G02-0011	Administration Cost Allocation	0	0		6		0	
	G02-0012	STAR	0	0		0		1,788	
	G02-0014	Capital Group Parking	198,542	0		11,474		2,436	
	G02-0015a	Fleet Services	325,035	0		19,466		26,242	
	G02-0015b	Fleet Services - Commuter Van	0	0		150,105		2	
	G02-0016	Development Disabilities	138,093	0		25		635	
	G02-0017a	Risk Management - P&C	410,955	0		4,106		3,970	
	G02-0017b	Risk Management - Workers' Compensation	335,362	0		24,184		1,230	
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	0	0		32,894		26	
	G02-0021a	Plant Management (Leases)	557,855	0		137		15,831	
	G02-0021b	Plant Management (Repairs)	0	0		121,727		263	
	G02-0021c	Plant Management (Materials Transfer)	0	0		5,385		352	
	G02-0021d	Plant Management (Energy)	0	0		7,418		0	
	G02-0021f	Plant Management (Facilities Repair & Replacement)	0	0		8		86	
	G02-0021g	Plant Management (Janitorial Services)	0	0		824		315	
	G02-0024	MN Bookstore	86,989	0		2,630		4,199	



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Schedule No.	DP#	Name	IT Expense	Estimated # of Licenses	Electronic Licensing \$7,330,264/10 years/ 2011 beg	Net	MAPS Accounting	Net	Payment and	Net
						Administrative Expenditures by Division	Transactions - FY (Actual)	Administrative Expenditures by Division	Deposit Transactions	Administrative Expenditures by Division
			24.3	24.6		26.2	26.3	27.2	27.3	28.2
			IT Spend	year		MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
	G10-0026	Management Analysis	46,596	0			16,274		808	
	G02-0028	Office Supply Connection	48,622	0			8,518		1,641	
	G02-0029a	Cooperative Purchasing (CPV)	546,737	0			76,162		364	
	G02-0029b	Cooperative Purchasing (MMCAP)	226,086	0			1,741		986	
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0	0			4,424		0	
	G02-0030	InterTechnologies Group	0	0			0		0	
	G02-0031	Central Mail	18,332	0			0		559	
	G02-0034	Other Non-allocable	87,509	0			19,723		391	
	G02-0035	Support Services (Planning)	0	0			2,740		0	
	G02-0036	Demography	44,022	0			0		280	
	G02-0037	MN Geospatial Information Office	1,173,644	0			1,644		693	
	G02-0038	Environmental Quality Board	58,001	0			4,743		275	
	G02-0040	Local Planning Assistance	0	0			1,863		0	
	G39-0042	Vets Affairs Faith Based Interagency	0	0			0		0	
	G02-0043	Surplus Services	95,577	0			0		2,322	
	G02-0044	RECS - Energy	0	0			8,887		7	
	G02-0045	SmART FMR	0	0			214		0	
	G02-0046	SmART HR	0	0			1		2	
	G02-0047	Grants Mgt	7,212	0			441		41	
	B04	AGRICULTURE DEPT	3,494,399	0			408		44,227	
	B11	BARBER/COSMETOLOGIST EXAMINERS	39,811	49,011			229,041		7,063	
	B13	COMMERCE DEPT	5,947,499	17,365			18,914		36,108	
	B14	ANIMAL HEALTH BOARD	467,753	130,329			176,056		4,171	
	B20	EXPLORE MINNESOTA TOURISM	772,473	0			26,790		3,253	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	30,561,480	0			21,701		143,507	
	B34	HOUSING FINANCE AGENCY	4,846,284	0			651,331		16,313	
	B41	WORKERS COMP COURT OF APPEALS	81,530	0			114,267		290	
	B42	LABOR AND INDUSTRY DEPT	4,625,650	0			1,772		26,670	
	B43	IRON RANGE RESOURCES & REHAB	509,994	72,070			467,824		12,065	
	B7E	ARCHITECTURE, ENGINEERING BD	49,082	0			58,928		2,724	
	B7G	COMBATIVE SPORTS COMMISSION	1,364	1,300			8,992		275	
	B7P	ACCOUNTANCY BOARD	109,023	0			1,433		2,493	
	B7S	PRIVATE DETECTIVES BOARD	4,771	4,744			6,807		460	
	B82	PUBLIC UTILITIES COMM	858,033	0			1,733		2,284	
	B9D	AMATEUR SPORTS COMM	0	0			12,580		67	
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0			410		8	
	E25	CENTER FOR ARTS EDUCATION	458,399	0			60		5,527	
	E26	MN STATE COLLEGES/UNIVERSITIES	76,793,471	0			34,577		345,518	
	E37	EDUCATION DEPARTMENT	9,478,981	0			2,116,937		22,301	
	E40	HISTORICAL SOCIETY	0	29,000			162,572		1,512	
	E44	FARIBAULT ACADEMIES	559,826	0			3,840		5,108	
	E50	ARTS BOARD	185,995	0			48,310		2,427	
	E60	OFFICE OF HIGHER EDUCATION	695,968	0			21,156		11,887	
	E77	ZOOLOGICAL BOARD	495,500	0			68,851		23,888	
	E81	UNIVERSITY OF MINNESOTA	0	0			114,466		248	
	E95	HUMANITIES COMMISSION	0	0			2,127		1	
	E97	SCIENCE MUSEUM	0	0			10		6	
	E9W	HIGHER ED FACILITIES AUTHORITY	0	0			47		7	

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division
24.3	24.6	26.2	26.3	27.2	27.3	28.2

Schedule No.	DP#	Name	IT Spend	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
G03		LOTTERY	1,868,916	0		198		218	
G05		RACING COMMISSION	141,381	0		4,459		12,453	
G06		ATTORNEY GENERAL	1,910,065	0		35,163		6,535	
G09		GAMBLING CONTROL BOARD	69,747	0		42,290		1,802	
G10		EMPLOYEE INSURANCE & LABOR RELATIONS	2,318,151	0		6,139		7,071	
G10b		BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	92,349	0		129,136		21	
G10c		ARRA	0	0		160		0	
G16		ADMIN CAP PROJECT & RELOCATION	0	0		3		0	
G17		HUMAN RIGHTS DEPT	1,097,944	0		363		2,920	
G19		INDIAN AFFAIRS COUNCIL	51,224	0		16,270		1,049	
G38		INVESTMENT BOARD	534,666	0		7,093		735	
G39		GOVERNORS OFFICE	255,059	0		3,940		1,699	
G45		MEDIATION SERVICES DEPT	0	0		10,758		15	
G46		OFFICE OF ENTERPRISE TECHNOLOGY	6,671,726	0		133		13,938	
G53		SECRETARY OF STATE	7,097,556	0		162,691		11,786	
G61		STATE AUDITOR	93,105	0		44,628		50	
G62		MINN STATE RETIREMENT SYSTEM	2,454,147	0		343		3,584	
G63		PUBLIC EMPLOYEES RETIRE ASSOC	2,171,616	0		17,057		4,669	
G67		REVENUE DEPT	38,027,226	0		20,751		16,580	
G69		TEACHERS RETIREMENT ASSOC	2,863,148	0		128,709		6,381	
G8H		MMB HIGHER EDUCATION	0	0		19,124		2	
G8S		MMB INTERGOVERNMENTAL AIDS	0	0		28		828	
G90		REVENUE INTERGOVT PAYMENTS	0	0		5,006		23,241	
G92		OMBUDSPERSON FOR FAMILIES	16,907	0		69,288		353	
G93		MILLITARY ORDER OF PURPLE HEART	0	0		2,503		0	
G96		UNIFORM LAWS COMMISSION	0	0		0		19	
G98		VFW	0	0		151		0	
G99		DISABLED AMERICAN VETS	0	0		0		0	
G9J		CAMPAIGN FINANCE BOARD	148,505	0		0		1,711	
G9K		ADMINISTRATIVE HEARINGS	430,769	0		7,976		2,486	
G9L		BLACK MINNESOTANS COUNCIL	17,767	0		18,925		1,117	
G9M		CHICANO LATINO AFFAIRS COUNCIL	12,645	0		7,587		813	
G9N		ASIAN-PACIFIC COUNCIL	6,058	0		5,474		382	
G9Q		MMB - DEBT SERVICE	0	0		2,431		736	
G9R		MMB NON-OPERATING	147	0		4,727		1,125	
G9T		TREASURY - NON OPERATING	0	0		22,242		2,116	
G9X		CAPITOL AREA ARCHITECT	12,053	0		9,236		259	
G9Y		DISABILITY COUNCIL	38,195	0		1,612		882	
GPR		PAYROLL CLEARING	0	0		6,871		0	
H12		HEALTH DEPT	24,850,612	0		22		73,590	
H55		HUMAN SERVICES DEPT	91,151,664	34,384		459,028		157,691	
H55(b)		Human Services Institutions	5,046,964	4,120		936,986		106,403	
H75		VETERANS AFFAIRS DEPT	2,320,297	0		481,952		49,977	
H76		VETERANS HOME BOARD	0	0		286,066		0	
H7B		MEDICAL PRACTICE BOARD	1,162,285	0		2,319		6,393	
H7C		NURSING BOARD	670,164	23,408		21,313		7,566	
H7D		PHARMACY BOARD	43,365	54,484		20,970		16,006	
H7F		DENTISTRY BOARD	54,349	20,903		35,271		8,350	

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IT Expense	Estimated # of Licenses	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment and Deposit Transactions	Net Administrative Expenditures by Division
24.3	24.6	26.2	26.3	27.2	27.3	28.2

Schedule No.	DP#	Name	IT Spend	Electronic Licensing	MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
				\$7,330,264/10 years/ 2011 beg year					
H7H		CHIROPRACTIC EXAMINERS BOARD	18,175	8,741		20,607		1,354	
H7J		OPTOMETRY BOARD	8,891	3,267		4,886		751	
H7K		NURSING HOME ADMIN BOARD	306,053	1,026		2,700		1,282	
H7L		SOCIAL WORK BOARD	143,187	816		6,179		5,107	
H7M		MARRIAGE & FAMILY THERAPY BD	14,509	5,355		14,545		1,205	
H7Q		PODIATRIC MEDICINE BOARD	6,810	1,399		4,424		630	
H7R		VETERINARY MEDICINE BOARD	8,276	111		2,459		954	
H7S		EMERGENCY MEDICAL SERVICES BD	272,518	1,531		3,287		2,558	
H7U		DIETETICS & NUTRITION PRACTICE	7,426	0		15,146		590	
H7V		PSYCHOLOGY BOARD	78,071	828		2,365		2,063	
H7W		PHYSICAL THERAPY BOARD	48,657	1,925		7,340		1,555	
H7X		BEHAVIORAL HEALTH & THERAPY BD	173,677	5,176		5,142		1,938	
H9G		OMBUDSMAN MH/MR	181,425	1,544		6,851		632	
J33		TRIAL COURTS	11,395,994	0		4,011		138,016	
J52		PUBLIC DEFENSE BOARD	1,866,877	0		655,118		8,675	
J58		COURT OF APPEALS	199,731	0		43,296		1,058	
J65		SUPREME COURT	7,553,295	0		6,734		14,691	
J68		TAX COURT	15,389	0		83,203		293	
J70		JUDICIAL STANDARDS BOARD	8,187	0		1,304		334	
L10		LEGISLATURE	1,407,679	0		2,083		2,926	
L49		LEGISLATIVE AUDITOR	0	0		14,362		1	
P01		MILITARY AFFAIRS DEPT	2,055,439	0		37		33,484	
P07		PUBLIC SAFETY DEPT	43,655,718	0		188,864		1,029,367	
P78		CORRECTIONS DEPT	16,239,635	26,537		2,674,863		122,104	
P7T		PEACE OFFICERS BOARD (POST)	93,117	0		786,137		1,447	
P9E		SENTENCING GUIDELINES COMM	28,235	0		5,755		311	
P9Z		AUTOMOBILE THEFT PREVENTION BD	0	0		1,953		0	
R18		ENVIRONMENTAL ASSISTANCE	0	0		12		0	
R28		MINN CONSERVATION CORPS	0	0		12		7	
R29		NATURAL RESOURCES DEPT	19,330,921	0		80		327,869	
R32		POLLUTION CONTROL AGENCY	8,353,497	0		1,834,402		29,250	
R9P		WATER & SOIL RESOURCES BOARD	697,879	0		225,060		3,534	
T79		TRANSPORTATION DEPT	57,903,900	0		33,334		384,386	
T9B		METROPOLITAN COUNCIL/TRANSPORT	0	0		3,926,719		84	
		Other		0		809		0	
XXX		Total	522,822,612	499,374	23,385,510	18,579,123	1,664,584	3,463,320	2,252,966
XXX		Source	522,822,612	499,374	23,385,510	18,579,123	1,664,584	3,463,321	2,252,966
XXX		Difference (Total - Source)	0	0	0	0	0	1	0

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
28.3	28.4	29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							

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28.3	28.4	29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>							
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>							
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
17.3	<b>ARRA-17. ARRA</b>								
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services							
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>							
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>							
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
27.2	G10-9.2	TREASURY DIVISION							
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION							
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION							
29.3	G10-11.3	Central Payroll				1,249,033			

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28.3	28.4	29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
29.4	G10-11.4	Accounting Services			1,326,289				
29.5	G10-11.5	Financial Reporting			1,286,493				
29.6	G10-11.6	Financial Reporting - Single Audit			41,416				
29.7	G10-11.7	Accounting Services - Non Allocable			0				
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
30.4	G10-12.4	MAPS Operations and System Support							
30.5	G10-12.5	SEMA4 Operations and System Support							
30.6	G10-12.6	Budget Service - Computer Operations							
30.7	G10-12.7	SEMA4 Operations Special Billing							
30.8	G10-12.8	MAPS Operations Special Billing							
30.9	G10-12.9	MMB - OTHER - Non-Allocable							
31.2	G10-13.2	Human Resource Management & Employee Insurance							
31.3	G10-13.3	Personnel Administration							
31.5	G10-13.5	Employee Relations - Non Allocable							
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>	2,269	85		13	2,269	2,269	
32.3	G45-14.3	State Agencies							
32.4	G45-14.4	Mediation/Representation - General							
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>	6,954	166		65	6,954	6,954	
33.3	L49-15.3	Financial Audits							
33.4	L49-15.4	Program Audits							
33.5	L49-15.5	Single Audits							
33.6	L49-15.6	Audit Comm.							
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>	17,014	473		107	17,014	17,014	0
	<b>ARRA-17.</b>	<b>ARRA</b>	0	0		0	0	0	0
	G02-0002	State Archaeology	1,075	101		2	1,075	1,075	76,280
	G02-0003	Public Broadcasting	344	44		0	344	344	0
	G02-0005	Materials Service and Distribution	0	0		0	0	0	0
	G02-0007	Public Info Policy Analysis - PIPA	1,339	102		4	1,339	1,339	0
	G02-0009	Construction Services	8,953	540		18	8,953	8,953	0
	G02-0010	Oil Overcharge (Stripper Wells)	6	6		0	6	6	0
	G02-0011	Administration Cost Allocation	0	0		0	0	0	0
	G02-0012	STAR	11,474	56		3	11,474	11,474	494,996
	G02-0014	Capital Group Parking	19,466	142		9	19,466	19,466	0
	G02-0015a	Fleet Services	150,105	182		9	150,105	150,105	0
	G02-0015b	Fleet Services - Commuter Van	25	19		0	25	25	0
	G02-0016	Development Disabilities	4,106	85		3	4,106	4,106	1,334,500
	G02-0017a	Risk Management - P&C	24,184	186		11	24,184	24,184	0
	G02-0017b	Risk Management - Workers' Compensation	32,894	704		34	32,894	32,894	0
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	137	48		0	137	137	0
	G02-0021a	Plant Management (Leases)	121,727	555		218	121,727	121,727	0
	G02-0021b	Plant Management (Repairs)	5,385	24		2	5,385	5,385	0
	G02-0021c	Plant Management (Materials Transfer)	7,418	108		12	7,418	7,418	0
	G02-0021d	Plant Management (Energy)	8	8		0	8	8	0
	G02-0021f	Plant Management (Facilities Repair & Replacement)	824	87		0	824	824	0
	G02-0021g	Plant Management (Janitorial Services)	2,630	29		21	2,630	2,630	0
	G02-0024	MN Bookstore	16,274	208		11	16,274	16,274	0

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28.3	28.4	29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G10-0026	Management Analysis	8,518	241		20	8,518	8,518	0
	G02-0028	Office Supply Connection	76,162	130		7	76,162	76,162	0
	G02-0029a	Cooperative Purchasing (CPV)	1,741	78		21	1,741	1,741	0
	G02-0029b	Cooperative Purchasing (MMCAP)	4,424	96		12	4,424	4,424	0
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0	0		0	0	0	0
	G02-0030	InterTechnologies Group	0	0		0	0	0	0
	G02-0031	Central Mail	19,723	112		7	19,723	19,723	0
	G02-0034	Other Non-allocable	2,740	203		2	2,740	2,740	0
	G02-0035	Support Services (Planning)	0	0		0	0	0	0
	G02-0036	Demography	1,644	29		4	1,644	1,644	0
	G02-0037	MN Geospatial Information Office	4,743	305		13	4,743	4,743	76,911
	G02-0038	Environmental Quality Board	1,863	93		5	1,863	1,863	0
	G02-0040	Local Planning Assistance	0	0		0	0	0	0
	G39-0042	Vets Affairs Faith Based Interagency	0	0		0	0	0	0
	G02-0043	Surplus Services	8,887	175		7	8,887	8,887	0
	G02-0044	RECS - Energy	214	92		0	214	214	0
	G02-0045	SmART FMR	1	1		0	1	1	0
	G02-0046	SmART HR	441	64		0	441	441	0
	G02-0047	Grants Mgt	408	53		1	408	408	0
	B04	AGRICULTURE DEPT	229,041	16,249		412	229,041	229,041	11,051,705
	B11	BARBER/COSMETOLOGIST EXAMINERS	18,914	278		10	18,914	18,914	0
	B13	COMMERCE DEPT	176,056	3,759		309	176,056	176,056	150,368,026
	B14	ANIMAL HEALTH BOARD	26,790	2,451		53	26,790	26,790	1,088,393
	B20	EXPLORE MINNESOTA TOURISM	21,701	1,064		51	21,701	21,701	0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	651,331	5,008		1,639	651,331	651,331	2,093,078,964
	B34	HOUSING FINANCE AGENCY	114,267	1,577		209	114,267	114,267	0
	B41	WORKERS COMP COURT OF APPEALS	1,772	52		13	1,772	1,772	0
	B42	LABOR AND INDUSTRY DEPT	467,824	2,129		460	467,824	467,824	4,794,987
	B43	IRON RANGE RESOURCES & REHAB	58,928	937		70	58,928	58,928	0
	B7E	ARCHITECTURE, ENGINEERING BD	8,992	66		7	8,992	8,992	0
	B7G	COMBATIVE SPORTS COMMISSION	1,433	85		2	1,433	1,433	0
	B7P	ACCOUNTANCY BOARD	6,807	69		4	6,807	6,807	0
	B7S	PRIVATE DETECTIVES BOARD	1,733	71		2	1,733	1,733	0
	B82	PUBLIC UTILITIES COMM	12,580	493		46	12,580	12,580	0
	B9D	AMATEUR SPORTS COMM	410	54		3	410	410	0
	B9V	AGRICULTURE UTILIZATION RESRCH	60	8		0	60	60	0
	E25	CENTER FOR ARTS EDUCATION	34,577	2,296		72	34,577	34,577	83,886
	E26	MN STATE COLLEGES/UNIVERSITIES	2,116,937	26,298		15,690	2,116,937	2,116,937	732,063,932
	E37	EDUCATION DEPARTMENT	162,572	16,327		408	162,572	162,572	680,037,161
	E40	HISTORICAL SOCIETY	3,840	120		0	3,840	3,840	0
	E44	FARIBAULT ACADEMIES	48,310	3,134		183	48,310	48,310	0
	E50	ARTS BOARD	21,156	418		9	21,156	21,156	667,360
	E60	OFFICE OF HIGHER EDUCATION	68,851	1,863		67	68,851	68,851	0
	E77	ZOOLOGICAL BOARD	114,466	2,944		225	114,466	114,466	0
	E81	UNIVERSITY OF MINNESOTA	2,127	336		0	2,127	2,127	0
	E95	HUMANITIES COMMISSION	10	6		0	10	10	0
	E97	SCIENCE MUSEUM	47	13		0	47	47	0
	E9W	HIGHER ED FACILITIES AUTHORITY	198	21		3	198	198	0

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Exhibit D—Stepdown Go Between Worksheet  
Organizes Data From Comstat Format to fit into Stepdown Format

MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
28.3	28.4	29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G03	LOTTERY	4,459	328		143	4,459	4,459	0
	G05	RACING COMMISSION	35,163	490		13	35,163	35,163	0
	G06	ATTORNEY GENERAL	42,290	1,828		331	42,290	42,290	881,702
	G09	GAMBLING CONTROL BOARD	6,139	253		31	6,139	6,139	0
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	129,136	1,506		48	129,136	129,136	0
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	160	12		0	160	160	0
	G10c	ARRA	3	3		0	3	3	0
	G16	ADMIN CAP PROJECT & RELOCATION	363	2		0	363	363	0
	G17	HUMAN RIGHTS DEPT	16,270	697		43	16,270	16,270	0
	G19	INDIAN AFFAIRS COUNCIL	7,093	271		5	7,093	7,093	0
	G38	INVESTMENT BOARD	3,940	168		21	3,940	3,940	0
	G39	GOVERNORS OFFICE	10,758	228		36	10,758	10,758	0
	G45	MEDIATION SERVICES DEPT	133	46		0	133	133	0
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	162,691	2,103		302	162,691	162,691	0
	G53	SECRETARY OF STATE	44,628	2,125		83	44,628	44,628	2,658,969
	G61	STATE AUDITOR	343	66		0	343	343	0
	G62	MINN STATE RETIREMENT SYSTEM	17,057	213		85	17,057	17,057	0
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	20,751	290		89	20,751	20,751	0
	G67	REVENUE DEPT	128,709	4,809		1,428	128,709	128,709	0
	G69	TEACHERS RETIREMENT ASSOC	19,124	66		79	19,124	19,124	0
	G8H	MMB HIGHER EDUCATION	28	12		0	28	28	0
	G8S	MMB INTERGOVERNMENTAL AIDS	5,006	35		0	5,006	5,006	0
	G90	REVENUE INTERGOVT PAYMENTS	69,288	1,328		0	69,288	69,288	0
	G92	OMBUDSPERSON FOR FAMILIES	2,503	75		5	2,503	2,503	0
	G93	MILLITARY ORDER OF PURPLE HEART	0	0		0	0	0	0
	G96	UNIFORM LAWS COMMISSION	151	21		0	151	151	0
	G98	VFW	0	0		0	0	0	0
	G99	DISABLED AMERICAN VETS	0	0		0	0	0	0
	G9J	CAMPAIGN FINANCE BOARD	7,976	434		8	7,976	7,976	0
	G9K	ADMINISTRATIVE HEARINGS	18,925	287		79	18,925	18,925	0
	G9L	BLACK MINNESOTANS COUNCIL	7,587	201		5	7,587	7,587	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	5,474	167		4	5,474	5,474	0
	G9N	ASIAN-PACIFIC COUNCIL	2,431	185		4	2,431	2,431	0
	G9Q	MMB - DEBT SERVICE	4,727	2,749		0	4,727	4,727	0
	G9R	MMB NON-OPERATING	22,242	2,488		0	22,242	22,242	5,635,503
	G9T	TREASURY - NON OPERATING	9,236	752		0	9,236	9,236	0
	G9X	CAPITOL AREA ARCHITECT	1,612	172		4	1,612	1,612	0
	G9Y	DISABILITY COUNCIL	6,871	361		7	6,871	6,871	0
	GPR	PAYROLL CLEARING	22	10		0	22	22	0
	H12	HEALTH DEPT	459,028	20,026		1,321	459,028	459,028	212,598,852
	H55	HUMAN SERVICES DEPT	936,986	25,537		5,039	936,986	936,986	5,662,621,846
	H55(b)	Human Services Institutions	481,952	6,530		1,809	481,952	481,952	0
	H75	VETERANS AFFAIRS DEPT	286,066	6,068		1,085	286,066	286,066	0
	H76	VETERANS HOME BOARD	2,319	361		0	2,319	2,319	0
	H7B	MEDICAL PRACTICE BOARD	21,313	223		23	21,313	21,313	0
	H7C	NURSING BOARD	20,970	163		32	20,970	20,970	0
	H7D	PHARMACY BOARD	35,271	214		11	35,271	35,271	8,468
	H7F	DENTISTRY BOARD	20,607	177		10	20,607	20,607	0



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MAPS Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
28.3	28.4	29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
H7H		CHIROPRACTIC EXAMINERS BOARD	4,886	170		5	4,886	4,886	0
H7J		OPTOMETRY BOARD	2,700	94		1	2,700	2,700	0
H7K		NURSING HOME ADMIN BOARD	6,179	255		9	6,179	6,179	0
H7L		SOCIAL WORK BOARD	14,545	247		11	14,545	14,545	0
H7M		MARRIAGE & FAMILY THERAPY BD	4,424	125		2	4,424	4,424	0
H7Q		PODIATRIC MEDICINE BOARD	2,459	94		0	2,459	2,459	0
H7R		VETERINARY MEDICINE BOARD	3,287	135		2	3,287	3,287	0
H7S		EMERGENCY MEDICAL SERVICES BD	15,146	729		22	15,146	15,146	193,655
H7U		DIETETICS & NUTRITION PRACTICE	2,365	87		1	2,365	2,365	0
H7V		PSYCHOLOGY BOARD	7,340	145		9	7,340	7,340	0
H7W		PHYSICAL THERAPY BOARD	5,142	124		3	5,142	5,142	0
H7X		BEHAVIORAL HEALTH & THERAPY BD	6,851	218		4	6,851	6,851	0
H9G		OMBUDSMAN MH/MR	4,011	65		17	4,011	4,011	0
J33		TRIAL COURTS	655,118	13,465		2,124	655,118	655,118	287,391
J52		PUBLIC DEFENSE BOARD	43,296	1,522		591	43,296	43,296	0
J58		COURT OF APPEALS	6,734	136		96	6,734	6,734	0
J65		SUPREME COURT	83,203	1,764		294	83,203	83,203	842,319
J68		TAX COURT	1,304	54		6	1,304	1,304	0
J70		JUDICIAL STANDARDS BOARD	2,083	73		2	2,083	2,083	0
L10		LEGISLATURE	14,362	1,011		85	14,362	14,362	0
L49		LEGISLATIVE AUDITOR	37	17		0	37	37	0
P01		MILITARY AFFAIRS DEPT	188,864	2,234		286	188,864	188,864	68,663,787
P07		PUBLIC SAFETY DEPT	2,674,863	25,908		2,083	2,674,863	2,674,863	84,095,673
P78		CORRECTIONS DEPT	786,137	20,955		4,204	786,137	786,137	1,589,340
P7T		PEACE OFFICERS BOARD (POST)	5,755	297		12	5,755	5,755	0
P9E		SENTENCING GUIDELINES COMM	1,953	104		7	1,953	1,953	0
P9Z		AUTOMOBILE THEFT PREVENTION BD	12	12		0	12	12	0
R18		ENVIRONMENTAL ASSISTANCE	12	0		0	12	12	0
R28		MINN CONSERVATION CORPS	80	46		0	80	80	0
R29		NATURAL RESOURCES DEPT	1,834,402	47,408		2,748	1,834,402	1,834,402	39,396,268
R32		POLLUTION CONTROL AGENCY	225,060	13,153		949	225,060	225,060	23,061,469
R9P		WATER & SOIL RESOURCES BOARD	33,334	2,152		71	33,334	33,334	4,536,551
T79		TRANSPORTATION DEPT	3,926,719	26,525		4,814	3,926,719	3,926,719	793,250,898
T9B		METROPOLITAN COUNCIL/TRANSPORT	809	96		0	809	809	0
		Other	0	0		0	0	0	0
XXX		Total	18,579,123	337,256	3,903,231	51,230	18,579,123	18,579,123	10,575,539,791
XXX		Source	18,579,123	337,256	3,903,231	51,230	18,579,123	18,579,123	10,575,539,791
XXX		Difference (Total - Source)	0	0	0	0	0	0	0

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Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
30.2	30.4	30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							

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				30.2	30.4	30.5	30.6	30.7	30.8	31.2
				MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
13.3	G10-13.3		Personnel Administration							
13.5	G10-13.5		Employee Relations - Non Allocable							
14.2		<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>							
14.3	G45-14.3		State Agencies							
14.4	G45-14.4		Mediation/Representation - General							
15.2		<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>							
15.3	L49-15.3		Financial Audits							
15.4	L49-15.4		Program Audits							
15.5	L49-15.5		Single Audits							
15.6	L49-15.6		Audit Comm.							
16.2		<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
17.3		<b>ARRA-17</b>	<b>ARRA</b>							
21.0	G02-3.0		DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2		ADMIN MANAGEMENT SERVICES							
21.3	G02-3.3		Commissioner's Office							
21.4	G02-3.4		Human Resources							
21.5	G02-3.5		Financial Management and Reporting							
21.6	G02-3.6		Fiscal Agent - Non allocable							
22.2	G02-4.2		Government & Citizen Services							
22.4	G02-4.4		Resource Recovery							
22.5	G02-4.5		Real Estate & Construction Services							
22.7	G02-4.7		Real Property Enterprise System							
22.8	G02-4.8		Materials Management							
22.9	G02-4.9		Gift & Acceptance							
22.10	G02-4.10		Central Mail							
22.11	G02-4.11		Enterprise Performance Improvement							
22.12	G02-4.12		Grants Mgt							
22.13	G02-4.13		SmART FMR							
22.14	G02-4.14		SmART HR							
22.15	G02-4.15		Smart FMR/HR							
24.2		<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>							
24.3	G46-6.3		IT Spend							
24.4	G46-6.4		Small Agency Tech Projects							
24.5	G46-6.5		OET - Non allocable							
24.6	G46-6.6		Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2		<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>							
	G10-8.3		INTERNAL CONTROL & ACCOUNTABILITY							
27.2	G10-9.2		TREASURY DIVISION							
27.3	G10-9.3		Treasury							
27.4	G10-9.4		Treasury - Other							
28.2	G10-10.2		MMB - BUDGET DIVISION							
28.3	G10-10.3		Analysis & Control (EBO's)							
28.4	G10-10.4		Budget Operations and Planning							
28.5	G10-10.5		Budget Division - Non Allocable							
29.2	G10-11.2		MMB-ACCOUNTING DIVISION							
29.3	G10-11.3		Central Payroll							

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Schedule	No.	DP#	Name	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
				30.2	30.4	30.5	30.6	30.7	30.8	31.2
				MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
29.4	G10-11.4		Accounting Services							
29.5	G10-11.5		Financial Reporting							
29.6	G10-11.6		Financial Reporting - Single Audit							
29.7	G10-11.7		Accounting Services - Non Allocable							
30.2	G10-12.2		MMB I.T - MANAGEMENT AND ADMINISTRATION							
30.4	G10-12.4		MAPS Operations and System Support	2,768,876						
30.5	G10-12.5		SEMA4 Operations and System Support	1,612,952						
30.6	G10-12.6		Budget Service - Computer Operations	213,918						
30.7	G10-12.7		SEMA4 Operations Special Billing	2,163,846						
30.8	G10-12.8		MAPS Operations Special Billing	3,544,785						
30.9	G10-12.9		MMB - OTHER - Non-Allocable	524,670						
31.2	G10-13.2		Human Resource Management & Employee Insurance							
31.3	G10-13.3		Personnel Administration							2,993,822
31.5	G10-13.5		Employee Relations - Non Allocable							885,832
32.2	G45-14.2		MEDIATION SERVICES		2,269	13	85	13	2,269	
32.3	G45-14.3		State Agencies							
32.4	G45-14.4		Mediation/Representation - General							
33.2	L49-15.2		LEGISLATIVE AUDITOR		6,954	65	166	65	6,954	
33.3	L49-15.3		Financial Audits							
33.4	L49-15.4		Program Audits							
33.5	L49-15.5		Single Audits							
33.6	L49-15.6		Audit Comm.							
34.2	G61-16.2		STATE AUDITOR		17,014	107	473	107	17,014	
	ARRA-17. ARRA				0	0	0	0	0	
	G02-0002		State Archaeology		1,075	2	101	2	1,075	
	G02-0003		Public Broadcasting		344	0	44	0	344	
	G02-0005		Materials Service and Distribution		0	0	0	0	0	
	G02-0007		Public Info Policy Analysis - PIPA		1,339	4	102	4	1,339	
	G02-0009		Construction Services		8,953	18	540	18	8,953	
	G02-0010		Oil Overcharge (Stripper Wells)		6	0	6	0	6	
	G02-0011		Administration Cost Allocation		0	0	0	0	0	
	G02-0012		STAR		11,474	3	56	3	11,474	
	G02-0014		Capital Group Parking		19,466	9	142	9	19,466	
	G02-0015a		Fleet Services		150,105	9	182	9	150,105	
	G02-0015b		Fleet Services - Commuter Van		25	0	19	0	25	
	G02-0016		Development Disabilities		4,106	3	85	3	4,106	
	G02-0017a		Risk Management - P&C		24,184	11	186	11	24,184	
	G02-0017b		Risk Management - Workers' Compensation		32,894	34	704	34	32,894	
	G02-0018		Gov's Res Concl (Ceremonial Hse Gft)		137	0	48	0	137	
	G02-0021a		Plant Management (Leases)		121,727	218	555	218	121,727	
	G02-0021b		Plant Management (Repairs)		5,385	2	24	2	5,385	
	G02-0021c		Plant Management (Materials Transfer)		7,418	12	108	12	7,418	
	G02-0021d		Plant Management (Energy)		8	0	8	0	8	
	G02-0021f		Plant Management (Facilities Repair & Replacement)		824	0	87	0	824	
	G02-0021g		Plant Management (Janitorial Services)		2,630	21	29	21	2,630	
	G02-0024		MN Bookstore		16,274	11	208	11	16,274	

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Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
30.2	30.4	30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
	G10-0026	Management Analysis		8,518	20	241	20	8,518	
	G02-0028	Office Supply Connection		76,162	7	130	7	76,162	
	G02-0029a	Cooperative Purchasing (CPV)		1,741	21	78	21	1,741	
	G02-0029b	Cooperative Purchasing (MMCAP)		4,424	12	96	12	4,424	
	G02-0029c	Cooperative Purchasing (Medical Supplies)		0	0	0	0	0	
	G02-0030	InterTechnologies Group		0	0	0	0	0	
	G02-0031	Central Mail		19,723	7	112	7	19,723	
	G02-0034	Other Non-allocable		2,740	2	203	2	2,740	
	G02-0035	Support Services (Planning)		0	0	0	0	0	
	G02-0036	Demography		1,644	4	29	4	1,644	
	G02-0037	MN Geospatial Information Office		4,743	13	305	13	4,743	
	G02-0038	Environmental Quality Board		1,863	5	93	5	1,863	
	G02-0040	Local Planning Assistance		0	0	0	0	0	
	G39-0042	Vets Affairs Faith Based Interagency		0	0	0	0	0	
	G02-0043	Surplus Services		8,887	7	175	7	8,887	
	G02-0044	RECS - Energy		214	0	92	0	214	
	G02-0045	SmART FMR		1	0	1	0	1	
	G02-0046	SmART HR		441	0	64	0	441	
	G02-0047	Grants Mgt		408	1	53	1	408	
	B04	AGRICULTURE DEPT		229,041	412	16,249	412	229,041	
	B11	BARBER/COSMETOLOGIST EXAMINERS		18,914	10	278	10	18,914	
	B13	COMMERCE DEPT		176,056	309	3,759	309	176,056	
	B14	ANIMAL HEALTH BOARD		26,790	53	2,451	53	26,790	
	B20	EXPLORE MINNESOTA TOURISM		21,701	51	1,064	51	21,701	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		651,331	1,639	5,008	1,639	651,331	
	B34	HOUSING FINANCE AGENCY		114,267	209	1,577	209	114,267	
	B41	WORKERS COMP COURT OF APPEALS		1,772	13	52	13	1,772	
	B42	LABOR AND INDUSTRY DEPT		467,824	460	2,129	460	467,824	
	B43	IRON RANGE RESOURCES & REHAB		58,928	70	937	70	58,928	
	B7E	ARCHITECTURE, ENGINEERING BD		8,992	7	66	7	8,992	
	B7G	COMBATIVE SPORTS COMMISSION		1,433	2	85	2	1,433	
	B7P	ACCOUNTANCY BOARD		6,807	4	69	4	6,807	
	B7S	PRIVATE DETECTIVES BOARD		1,733	2	71	2	1,733	
	B82	PUBLIC UTILITIES COMM		12,580	46	493	46	12,580	
	B9D	AMATEUR SPORTS COMM		410	3	54	3	410	
	B9V	AGRICULTURE UTILIZATION RESRCH		60	0	8	0	60	
	E25	CENTER FOR ARTS EDUCATION		34,577	72	2,296	72	34,577	
	E26	MN STATE COLLEGES/UNIVERSITIES		2,116,937	15,690	26,298	15,690	2,116,937	
	E37	EDUCATION DEPARTMENT		162,572	408	16,327	408	162,572	
	E40	HISTORICAL SOCIETY		3,840	0	120	0	3,840	
	E44	FARIBAULT ACADEMIES		48,310	183	3,134	183	48,310	
	E50	ARTS BOARD		21,156	9	418	9	21,156	
	E60	OFFICE OF HIGHER EDUCATION		68,851	67	1,863	67	68,851	
	E77	ZOOLOGICAL BOARD		114,466	225	2,944	225	114,466	
	E81	UNIVERSITY OF MINNESOTA		2,127	0	336	0	2,127	
	E95	HUMANITIES COMMISSION		10	0	6	0	10	
	E97	SCIENCE MUSEUM		47	0	13	0	47	
	E9W	HIGHER ED FACILITIES AUTHORITY		198	3	21	3	198	

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Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
30.2	30.4	30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
	G03	LOTTERY		4,459	143	328	143	4,459	
	G05	RACING COMMISSION		35,163	13	490	13	35,163	
	G06	ATTORNEY GENERAL		42,290	331	1,828	331	42,290	
	G09	GAMBLING CONTROL BOARD		6,139	31	253	31	6,139	
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS		129,136	48	1,506	48	129,136	
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION		160	0	12	0	160	
	G10c	ARRA		3	0	3	0	3	
	G16	ADMIN CAP PROJECT & RELOCATION		363	0	2	0	363	
	G17	HUMAN RIGHTS DEPT		16,270	43	697	43	16,270	
	G19	INDIAN AFFAIRS COUNCIL		7,093	5	271	5	7,093	
	G38	INVESTMENT BOARD		3,940	21	168	21	3,940	
	G39	GOVERNORS OFFICE		10,758	36	228	36	10,758	
	G45	MEDIATION SERVICES DEPT		133	0	46	0	133	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		162,691	302	2,103	302	162,691	
	G53	SECRETARY OF STATE		44,628	83	2,125	83	44,628	
	G61	STATE AUDITOR		343	0	66	0	343	
	G62	MINN STATE RETIREMENT SYSTEM		17,057	85	213	85	17,057	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		20,751	89	290	89	20,751	
	G67	REVENUE DEPT		128,709	1,428	4,809	1,428	128,709	
	G69	TEACHERS RETIREMENT ASSOC		19,124	79	66	79	19,124	
	G8H	MMB HIGHER EDUCATION		28	0	12	0	28	
	G8S	MMB INTERGOVERNMENTAL AIDS		5,006	0	35	0	5,006	
	G90	REVENUE INTERGOVT PAYMENTS		69,288	0	1,328	0	69,288	
	G92	OMBUDSPERSON FOR FAMILIES		2,503	5	75	5	2,503	
	G93	MILLITARY ORDER OF PURPLE HEART		0	0	0	0	0	
	G96	UNIFORM LAWS COMMISSION		151	0	21	0	151	
	G98	VFW		0	0	0	0	0	
	G99	DISABLED AMERICAN VETS		0	0	0	0	0	
	G9J	CAMPAIGN FINANCE BOARD		7,976	8	434	8	7,976	
	G9K	ADMINISTRATIVE HEARINGS		18,925	79	287	79	18,925	
	G9L	BLACK MINNESOTANS COUNCIL		7,587	5	201	5	7,587	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		5,474	4	167	4	5,474	
	G9N	ASIAN-PACIFIC COUNCIL		2,431	4	185	4	2,431	
	G9Q	MMB - DEBT SERVICE		4,727	0	2,749	0	4,727	
	G9R	MMB NON-OPERATING		22,242	0	2,488	0	22,242	
	G9T	TREASURY - NON OPERATING		9,236	0	752	0	9,236	
	G9X	CAPITOL AREA ARCHITECT		1,612	4	172	4	1,612	
	G9Y	DISABILITY COUNCIL		6,871	7	361	7	6,871	
	GPR	PAYROLL CLEARING		22	0	10	0	22	
	H12	HEALTH DEPT		459,028	1,321	20,026	1,321	459,028	
	H55	HUMAN SERVICES DEPT		936,986	5,039	25,537	5,039	936,986	
	H55(b)	Human Services Institutions		481,952	1,809	6,530	1,809	481,952	
	H75	VETERANS AFFAIRS DEPT		286,066	1,085	6,068	1,085	286,066	
	H76	VETERANS HOME BOARD		2,319	0	361	0	2,319	
	H7B	MEDICAL PRACTICE BOARD		21,313	23	223	23	21,313	
	H7C	NURSING BOARD		20,970	32	163	32	20,970	
	H7D	PHARMACY BOARD		35,271	11	214	11	35,271	
	H7F	DENTISTRY BOARD		20,607	10	177	10	20,607	

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30.2	30.4	30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
	H7H	CHIROPRACTIC EXAMINERS BOARD		4,886	5	170	5	4,886	
	H7J	OPTOMETRY BOARD		2,700	1	94	1	2,700	
	H7K	NURSING HOME ADMIN BOARD		6,179	9	255	9	6,179	
	H7L	SOCIAL WORK BOARD		14,545	11	247	11	14,545	
	H7M	MARRIAGE & FAMILY THERAPY BD		4,424	2	125	2	4,424	
	H7Q	PODIATRIC MEDICINE BOARD		2,459	0	94	0	2,459	
	H7R	VETERINARY MEDICINE BOARD		3,287	2	135	2	3,287	
	H7S	EMERGENCY MEDICAL SERVICES BD		15,146	22	729	22	15,146	
	H7U	DIETETICS & NUTRITION PRACTICE		2,365	1	87	1	2,365	
	H7V	PSYCHOLOGY BOARD		7,340	9	145	9	7,340	
	H7W	PHYSICAL THERAPY BOARD		5,142	3	124	3	5,142	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		6,851	4	218	4	6,851	
	H9G	OMBUDSMAN MH/MR		4,011	17	65	17	4,011	
	J33	TRIAL COURTS		655,118	2,124	13,465	2,124	655,118	
	J52	PUBLIC DEFENSE BOARD		43,296	591	1,522	591	43,296	
	J58	COURT OF APPEALS		6,734	96	136	96	6,734	
	J65	SUPREME COURT		83,203	294	1,764	294	83,203	
	J68	TAX COURT		1,304	6	54	6	1,304	
	J70	JUDICIAL STANDARDS BOARD		2,083	2	73	2	2,083	
	L10	LEGISLATURE		14,362	85	1,011	85	14,362	
	L49	LEGISLATIVE AUDITOR		37	0	17	0	37	
	P01	MILITARY AFFAIRS DEPT		188,864	286	2,234	286	188,864	
	P07	PUBLIC SAFETY DEPT		2,674,863	2,083	25,908	2,083	2,674,863	
	P78	CORRECTIONS DEPT		786,137	4,204	20,955	4,204	786,137	
	P7T	PEACE OFFICERS BOARD (POST)		5,755	12	297	12	5,755	
	P9E	SENTENCING GUIDELINES COMM		1,953	7	104	7	1,953	
	P9Z	AUTOMOBILE THEFT PREVENTION BD		12	0	12	0	12	
	R18	ENVIRONMENTAL ASSISTANCE		12	0	0	0	12	
	R28	MINN CONSERVATION CORPS		80	0	46	0	80	
	R29	NATURAL RESOURCES DEPT		1,834,402	2,748	47,408	2,748	1,834,402	
	R32	POLLUTION CONTROL AGENCY		225,060	949	13,153	949	225,060	
	R9P	WATER & SOIL RESOURCES BOARD		33,334	71	2,152	71	33,334	
	T79	TRANSPORTATION DEPT		3,926,719	4,814	26,525	4,814	3,926,719	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		809	0	96	0	809	
		Other		0	0	0	0	0	
XXX		Total	10,829,047	18,579,123	51,230	337,256	51,230	18,579,123	3,879,654
XXX		Source	10,829,047	18,579,123	51,230	337,256	51,230	18,579,123	3,879,654
XXX		Difference (Total - Source)	0	0	0	0	0	0	0

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Exhibit D—Stepdown Go Between Worksheet

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	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
	31.3	32.2	32.3	33.2	33.3	33.4	33.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
1.2	1.2	Equipment Use Charge							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
3.3	G02-3.3	Commissioner's Office							
3.4	G02-3.4	Human Resources							
3.5	G02-3.5	Financial Management and Reporting							
3.6	G02-3.6	Fiscal Agent - Non allocable							
4.2	G02-4.2	Government & Citizen Services							
4.4	G02-4.4	Resource Recovery							
4.5	G02-4.5	Real Estate & Construction Services							
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.10	G02-4.10	Central Mail							
4.11	G02-4.11	Enterprise Performance Improvement							
4.12	G02-4.12	Grants Mgt							
4.13	G02-4.13	SmART FMR							
4.14	G02-4.14	SmART HR							
4.15	G02-4.15	Smart FMR/HR							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.4	G46-6.4	Small Agency Tech Projects							
6.5	G46-6.5	OET - Non allocable							
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
9.2	G10-9.2	TREASURY DIVISION							
9.3	G10-9.3	Treasury							
9.4	G10-9.4	Treasury - Other							
10.2	G10-10.2	MMB - BUDGET DIVISION							
10.3	G10-10.3	Analysis & Control (EBO's)							
10.4	G10-10.4	Budget Operations and Planning							
10.5	G10-10.5	Budget Division - Non Allocable							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
11.3	G10-11.3	Central Payroll							
11.4	G10-11.4	Accounting Services							
11.5	G10-11.5	Financial Reporting							
11.6	G10-11.6	Financial Reporting - Single Audit							
11.7	G10-11.7	Accounting Services - Non Allocable							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
12.4	G10-12.4	MAPS Operations and System Support							
12.5	G10-12.5	SEMA4 Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	SEMA4 Operations Special Billing							
12.8	G10-12.8	MAPS Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	Human Resource Management & Employee Insurance							



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31.3	32.2	32.3	33.2	33.3	33.4	33.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
13.3	G10-13.3	Personnel Administration							
13.5	G10-13.5	Employee Relations - Non Allocable							
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>							
14.3	G45-14.3	State Agencies							
14.4	G45-14.4	Mediation/Representation - General							
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>							
15.3	L49-15.3	Financial Audits							
15.4	L49-15.4	Program Audits							
15.5	L49-15.5	Single Audits							
15.6	L49-15.6	Audit Comm.							
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>							
17.3	<b>ARRA-17. ARRA</b>								
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES							
21.3	G02-3.3	Commissioner's Office							
21.4	G02-3.4	Human Resources							
21.5	G02-3.5	Financial Management and Reporting							
21.6	G02-3.6	Fiscal Agent - Non allocable							
22.2	G02-4.2	Government & Citizen Services							
22.4	G02-4.4	Resource Recovery							
22.5	G02-4.5	Real Estate & Construction Services							
22.7	G02-4.7	Real Property Enterprise System							
22.8	G02-4.8	Materials Management							
22.9	G02-4.9	Gift & Acceptance							
22.10	G02-4.10	Central Mail							
22.11	G02-4.11	Enterprise Performance Improvement							
22.12	G02-4.12	Grants Mgt							
22.13	G02-4.13	SmART FMR							
22.14	G02-4.14	SmART HR							
22.15	G02-4.15	Smart FMR/HR							
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>							
24.3	G46-6.3	IT Spend							
24.4	G46-6.4	Small Agency Tech Projects							
24.5	G46-6.5	OET - Non allocable							
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year							
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>							
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							
27.2	G10-9.2	TREASURY DIVISION							
27.3	G10-9.3	Treasury							
27.4	G10-9.4	Treasury - Other							
28.2	G10-10.2	MMB - BUDGET DIVISION							
28.3	G10-10.3	Analysis & Control (EBO's)							
28.4	G10-10.4	Budget Operations and Planning							
28.5	G10-10.5	Budget Division - Non Allocable							
29.2	G10-11.2	MMB-ACCOUNTING DIVISION							
29.3	G10-11.3	Central Payroll							

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	32.2	31.3	32.3	33.2	33.3	33.4	33.5

Schedule No.	DP# Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
29.4	G10-11.4 Accounting Services							
29.5	G10-11.5 Financial Reporting							
29.6	G10-11.6 Financial Reporting - Single Audit							
29.7	G10-11.7 Accounting Services - Non Allocable							
30.2	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
30.4	G10-12.4 MAPS Operations and System Support							
30.5	G10-12.5 SEMA4 Operations and System Support							
30.6	G10-12.6 Budget Service - Computer Operations							
30.7	G10-12.7 SEMA4 Operations Special Billing							
30.8	G10-12.8 MAPS Operations Special Billing							
30.9	G10-12.9 MMB - OTHER - Non-Allocable							
31.2	G10-13.2 Human Resource Management & Employee Insurance							
31.3	G10-13.3 Personnel Administration							
31.5	G10-13.5 Employee Relations - Non Allocable							
32.2	<b>G45-14.2 MEDIATION SERVICES</b>	13						
32.3	G45-14.3 State Agencies		66,760					
32.4	G45-14.4 Mediation/Representation - General		1,562,180					
33.2	<b>L49-15.2 LEGISLATIVE AUDITOR</b>	65		65				
33.3	L49-15.3 Financial Audits				3,132,848			
33.4	L49-15.4 Program Audits				1,311,455			
33.5	L49-15.5 Single Audits				407,893			
33.6	L49-15.6 Audit Comm.				5,909			
34.2	<b>G61-16.2 STATE AUDITOR</b>	107		107		0	0	0
	<b>ARRA-17. ARRA</b>	0		0		0	0	0
	G02-0002 State Archaeology	2		2		0	0	0
	G02-0003 Public Broadcasting	0		0		0	0	0
	G02-0005 Materials Service and Distribution	0		0		0	0	0
	G02-0007 Public Info Policy Analysis - PIPA	4		4		0	0	0
	G02-0009 Construction Services	18		18		0	0	0
	G02-0010 Oil Overcharge (Stripper Wells)	0		0		0	0	0
	G02-0011 Administration Cost Allocation	0		0		0	0	0
	G02-0012 STAR	3		3		0	0	0
	G02-0014 Capital Group Parking	9		9		0	0	0
	G02-0015a Fleet Services	9		9		0	0	0
	G02-0015b Fleet Services - Commuter Van	0		0		0	0	0
	G02-0016 Development Disabilities	3		3		0	0	0
	G02-0017a Risk Management - P&C	11		11		0	0	0
	G02-0017b Risk Management - Workers' Compensation	34		34		0	0	0
	G02-0018 Gov's Res Concl (Ceremonial Hse Gft)	0		0		0	0	0
	G02-0021a Plant Management (Leases)	218		218		0	0	0
	G02-0021b Plant Management (Repairs)	2		2		0	0	0
	G02-0021c Plant Management (Materials Transfer)	12		12		0	0	0
	G02-0021d Plant Management (Energy)	0		0		0	0	0
	G02-0021f Plant Management (Facilities Repair & Replacement)	0		0		0	0	0
	G02-0021g Plant Management (Janitorial Services)	21		21		0	0	0
	G02-0024 MN Bookstore	11		11		0	0	0

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Organizes Data From Comstat Format to fit into Stepdown Format

Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
31.3	32.2	32.3	33.2	33.3	33.4	33.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	G10-0026	Management Analysis	20		20			0	0
	G02-0028	Office Supply Connection	7		7			0	0
	G02-0029a	Cooperative Purchasing (CPV)	21		21			0	0
	G02-0029b	Cooperative Purchasing (MMCAP)	12		12			0	0
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0		0			0	0
	G02-0030	InterTechnologies Group	0		0			0	0
	G02-0031	Central Mail	7		7			0	0
	G02-0034	Other Non-allocable	2		2			0	0
	G02-0035	Support Services (Planning)	0		0			0	0
	G02-0036	Demography	4		4			0	0
	G02-0037	MN Geospatial Information Office	13		13			0	0
	G02-0038	Environmental Quality Board	5		5			0	0
	G02-0040	Local Planning Assistance	0		0			0	0
	G39-0042	Vets Affairs Faith Based Interagency	0		0			0	0
	G02-0043	Surplus Services	7		7			0	0
	G02-0044	RECS - Energy	0		0			0	0
	G02-0045	SmART FMR	0		0			0	0
	G02-0046	SmART HR	0		0			0	0
	G02-0047	Grants Mgt	1		1			0	0
	B04	AGRICULTURE DEPT	412		412		419	166	0
	B11	BARBER/COSMETOLOGIST EXAMINERS	10		10		75	0	0
	B13	COMMERCE DEPT	309		309		264	0	291
	B14	ANIMAL HEALTH BOARD	53		53		73	0	0
	B20	EXPLORE MINNESOTA TOURISM	51		51		132	0	0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	1,639		1,639		1,345	798	1,650
	B34	HOUSING FINANCE AGENCY	209		209		10	0	0
	B41	WORKERS COMP COURT OF APPEALS	13		13		27	0	0
	B42	LABOR AND INDUSTRY DEPT	460		460		473	3,058	0
	B43	IRON RANGE RESOURCES & REHAB	70		70		451	0	0
	B7E	ARCHITECTURE, ENGINEERING BD	7		7		201	0	0
	B7G	COMBATIVE SPORTS COMMISSION	2		2		0	0	0
	B7P	ACCOUNTANCY BOARD	4		4		27	0	0
	B7S	PRIVATE DETECTIVES BOARD	2		2		0	0	0
	B82	PUBLIC UTILITIES COMM	46		46		176	0	0
	B9D	AMATEUR SPORTS COMM	3		3		131	0	0
	B9V	AGRICULTURE UTILIZATION RESRCH	0		0		0	0	0
	E25	CENTER FOR ARTS EDUCATION	72		72		283	0	0
	E26	MN STATE COLLEGES/UNIVERSITIES	15,690		15,690		1,779	2,561	0
	E37	EDUCATION DEPARTMENT	408		408		873	1,203	898
	E40	HISTORICAL SOCIETY	0		0		2	0	0
	E44	FARIBAULT ACADEMIES	183		183		380	0	0
	E50	ARTS BOARD	9		9		58	0	0
	E60	OFFICE OF HIGHER EDUCATION	67		67		0	0	0
	E77	ZOOLOGICAL BOARD	225		225		187	0	0
	E81	UNIVERSITY OF MINNESOTA	0		0		2	0	0
	E95	HUMANITIES COMMISSION	0		0		0	0	0
	E97	SCIENCE MUSEUM	0		0		0	0	0
	E9W	HIGHER ED FACILITIES AUTHORITY	3		3		0	0	0

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Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
31.3	32.2	32.3	33.2	33.3	33.4	33.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	G03	LOTTERY	143		143		196	0	0
	G05	RACING COMMISSION	13		13		61	0	0
	G06	ATTORNEY GENERAL	331		331		281	0	0
	G09	GAMBLING CONTROL BOARD	31		31		39	0	0
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	48		48		0	0	0
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	0		0		0	0	0
	G10c	ARRA	0		0		0	0	0
	G16	ADMIN CAP PROJECT & RELOCATION	0		0		0	0	0
	G17	HUMAN RIGHTS DEPT	43		43		0	0	0
	G19	INDIAN AFFAIRS COUNCIL	5		5		32	0	0
	G38	INVESTMENT BOARD	21		21		2,025	0	0
	G39	GOVERNORS OFFICE	36		36		258	0	0
	G45	MEDIATION SERVICES DEPT	0		0		0	0	0
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	302		302		0	0	0
	G53	SECRETARY OF STATE	83		83		260	0	0
	G61	STATE AUDITOR	0		0		227	0	0
	G62	MINN STATE RETIREMENT SYSTEM	85		85		1,207	0	0
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	89		89		966	0	0
	G67	REVENUE DEPT	1,428		1,428		2,778	0	48
	G69	TEACHERS RETIREMENT ASSOC	79		79		1,259	0	0
	G8H	MMB HIGHER EDUCATION	0		0		0	0	0
	G8S	MMB INTERGOVERNMENTAL AIDS	0		0		0	0	0
	G90	REVENUE INTERGOVT PAYMENTS	0		0		0	0	0
	G92	OMBUDSPERSON FOR FAMILIES	5		5		27	0	0
	G93	MILLITARY ORDER OF PURPLE HEART	0		0		0	0	0
	G96	UNIFORM LAWS COMMISSION	0		0		0	0	0
	G98	VFW	0		0		0	0	0
	G99	DISABLED AMERICAN VETS	0		0		0	0	0
	G9J	CAMPAIGN FINANCE BOARD	8		8		98	0	0
	G9K	ADMINISTRATIVE HEARINGS	79		79		0	0	0
	G9L	BLACK MINNESOTANS COUNCIL	5		5		239	0	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	4		4		0	0	0
	G9N	ASIAN-PACIFIC COUNCIL	4		4		27	0	0
	G9Q	MMB - DEBT SERVICE	0		0		0	0	0
	G9R	MMB NON-OPERATING	0		0		0	0	0
	G9T	TREASURY - NON OPERATING	0		0		0	0	0
	G9X	CAPITOL AREA ARCHITECT	4		4		0	0	0
	G9Y	DISABILITY COUNCIL	7		7		0	0	0
	GPR	PAYROLL CLEARING	0		0		0	0	0
	H12	HEALTH DEPT	1,321		1,321		342	153	1,270
	H55	HUMAN SERVICES DEPT	5,039		5,039		2,102	1,984	3,927
	H55(b)	Human Services Institutions	1,809		1,809		0	0	0
	H75	VETERANS AFFAIRS DEPT	1,085		1,085		548	0	0
	H76	VETERANS HOME BOARD	0		0		660	0	0
	H7B	MEDICAL PRACTICE BOARD	23		23		0	0	0
	H7C	NURSING BOARD	32		32		27	0	0
	H7D	PHARMACY BOARD	11		11		27	0	0
	H7F	DENTISTRY BOARD	10		10		0	0	0

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	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
	31.3	32.2	32.3	33.2	33.3	33.4	33.5

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	H7H	CHIROPRACTIC EXAMINERS BOARD	5		5		27	0	0
	H7J	OPTOMETRY BOARD	1		1		0	0	0
	H7K	NURSING HOME ADMIN BOARD	9		9		67	0	0
	H7L	SOCIAL WORK BOARD	11		11		0	0	0
	H7M	MARRIAGE & FAMILY THERAPY BD	2		2		0	0	0
	H7Q	PODIATRIC MEDICINE BOARD	0		0		0	0	0
	H7R	VETERINARY MEDICINE BOARD	2		2		0	0	0
	H7S	EMERGENCY MEDICAL SERVICES BD	22		22		129	0	0
	H7U	DIETETICS & NUTRITION PRACTICE	1		1		0	0	0
	H7V	PSYCHOLOGY BOARD	9		9		0	0	0
	H7W	PHYSICAL THERAPY BOARD	3		3		0	0	0
	H7X	BEHAVIORAL HEALTH & THERAPY BD	4		4		51	0	0
	H9G	OMBUDSMAN MH/MR	17		17		0	0	0
	J33	TRIAL COURTS	2,124		2,124		4	0	0
	J52	PUBLIC DEFENSE BOARD	591		591		24	173	0
	J58	COURT OF APPEALS	96		96		0	0	0
	J65	SUPREME COURT	294		294		229	58	0
	J68	TAX COURT	6		6		0	0	0
	J70	JUDICIAL STANDARDS BOARD	2		2		2	0	0
	L10	LEGISLATURE	85		85		0	8,214	0
	L49	LEGISLATIVE AUDITOR	0		0		0	0	0
	P01	MILITARY AFFAIRS DEPT	286		286		0	0	179
	P07	PUBLIC SAFETY DEPT	2,083		2,083		361	153	429
	P78	CORRECTIONS DEPT	4,204		4,204		805	2,570	0
	P7T	PEACE OFFICERS BOARD (POST)	12		12		0	0	0
	P9E	SENTENCING GUIDELINES COMM	7		7		27	0	0
	P9Z	AUTOMOBILE THEFT PREVENTION BD	0		0		0	0	0
	R18	ENVIRONMENTAL ASSISTANCE	0		0		0	0	0
	R28	MINN CONSERVATION CORPS	0		0		0	0	0
	R29	NATURAL RESOURCES DEPT	2,748		2,748		1,374	300	524
	R32	POLLUTION CONTROL AGENCY	949		949		328	0	0
	R9P	WATER & SOIL RESOURCES BOARD	71		71		356	33	0
	T79	TRANSPORTATION DEPT	4,814		4,814		684	0	261
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0		0		58	0	0
		Other	0		0		558	0	0
XXX		Total	51,230	1,628,940	51,217	4,858,105	26,132	21,424	9,476
XXX		Source	51,230	1,628,940	51,217	4,858,105	26,130	21,423	9,474
XXX		Difference (Total - Source)	0	0	0	0	-1	-1	-2

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Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Updated FY09 \$ARRA as of 1/1/10
34.2	35.1	35.1

Schedule

No.	DP#	Name	STATE AUDITOR	ARRA	ARRA
1.2	1.2	Equipment Use Charge			307,488
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION			0
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES			0
3.3	G02-3.3	Commissioner's Office			1,534,078
3.4	G02-3.4	Human Resources			1,385,284
3.5	G02-3.5	Financial Management and Reporting			2,386,737
3.6	G02-3.6	Fiscal Agent - Non allocable			7,916,393
4.2	G02-4.2	Government & Citizen Services			14,388
4.4	G02-4.4	Resource Recovery			1,739,665
4.5	G02-4.5	Real Estate & Construction Services			1,345,980
4.7	G02-4.7	Real Property Enterprise System \$2,485,982/10 yrs/Begin 2011			967,598
4.8	G02-4.8	Materials Management			7,451,658
4.9	G02-4.9	Gift & Acceptance			0
4.10	G02-4.10	Central Mail			1,327,520
4.11	G02-4.11	Enterprise Performance Improvement			857,820
4.12	G02-4.12	Grants Mgt			98,963
4.13	G02-4.13	SmART FMR			453,460
4.14	G02-4.14	SmART HR			312,392
4.15	G02-4.15	Smart FMR/HR			0
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY			17,854,477
6.3	G46-6.3	IT Spend			19,167,089
6.4	G46-6.4	Small Agency Tech Projects			377,975
6.5	G46-6.5	OET - Non allocable			733,026
6.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year			0
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET			33,113,337
8.3	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY			518,709
9.2	G10-9.2	TREASURY DIVISION			1,664,584
9.3	G10-9.3	Treasury			3,580,747
9.4	G10-9.4	Treasury - Other			515,618
10.2	G10-10.2	MMB - BUDGET DIVISION			2,252,966
10.3	G10-10.3	Analysis & Control (EBO's)			3,741,321
10.4	G10-10.4	Budget Operations and Planning			1,990,273
10.5	G10-10.5	Budget Division - Non Allocable			303,527
11.2	G10-11.2	MMB-ACCOUNTING DIVISION			3,903,231
11.3	G10-11.3	Central Payroll			3,739,615
11.4	G10-11.4	Accounting Services			4,041,113
11.5	G10-11.5	Financial Reporting			3,917,524
11.6	G10-11.6	Financial Reporting - Single Audit			124,045
11.7	G10-11.7	Accounting Services - Non Allocable			0
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION			20,138,304
12.4	G10-12.4	MAPS Operations and System Support			6,987,037
12.5	G10-12.5	SEMA4 Operations and System Support			4,107,868
12.6	G10-12.6	Budget Service - Computer Operations			665,359
12.7	G10-12.7	SEMA4 Operations Special Billing			6,282,949
12.8	G10-12.8	MAPS Operations Special Billing			12,716,736
12.9	G10-12.9	MMB - OTHER - Non-Allocable			524,670
13.2	G10-13.2	Human Resource Management & Employee Insurance			6,873,393

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34.2	35.1	35.1

Schedule

No.	DP#	Name	STATE AUDITOR	ARRA	ARRA
13.3	G10-13.3	Personnel Administration			9,167,013
13.5	G10-13.5	Employee Relations - Non Allocable			885,832
14.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>			1,834,472
14.3	G45-14.3	State Agencies			161,099
14.4	G45-14.4	Mediation/Representation - General			1,562,180
15.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>			9,539,954
15.3	L49-15.3	Financial Audits			9,097,428
15.4	L49-15.4	Program Audits			2,622,910
15.5	L49-15.5	Single Audits			1,208,617
15.6	L49-15.6	Audit Comm.			11,818
16.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>			10,420,575
17.3	<b>ARRA-17. ARRA</b>				10,420,575
21.0	G02-3.0	DEPARTMENT OF ADMINISTRATION			269
21.2	G02-3.2	ADMIN MANAGEMENT SERVICES			19,192,633
21.3	G02-3.3	Commissioner's Office			531,039
21.4	G02-3.4	Human Resources			480,142
21.5	G02-3.5	Financial Management and Reporting			803,314
21.6	G02-3.6	Fiscal Agent - Non allocable			7,916,393
22.2	G02-4.2	Government & Citizen Services			14,523,986
22.4	G02-4.4	Resource Recovery			515,678
22.5	G02-4.5	Real Estate & Construction Services			456,000
22.7	G02-4.7	Real Property Enterprise System			0
22.8	G02-4.8	Materials Management			2,535,718
22.9	G02-4.9	Gift & Acceptance			0
22.10	G02-4.10	Central Mail			442,260
22.11	G02-4.11	Enterprise Performance Improvement			360,910
22.12	G02-4.12	Grants Mgt			49,393
22.13	G02-4.13	SmART FMR			149,730
22.14	G02-4.14	SmART HR			108,196
22.15	G02-4.15	Smart FMR/HR			0
24.2	<b>G46-6.2</b>	<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>			23,638,048
24.3	G46-6.3	IT Spend			7,451,005
24.4	G46-6.4	Small Agency Tech Projects			377,975
24.5	G46-6.5	OET - Non allocable			0
24.6	G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year			0
26.2	<b>G10-8.2</b>	<b>MINNESOTA MANAGEMENT &amp; BUDGET</b>			26,955,084
	G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY			0
27.2	G10-9.2	TREASURY DIVISION			1,664,584
27.3	G10-9.3	Treasury			1,148,966
27.4	G10-9.4	Treasury - Other			515,618
28.2	G10-10.2	MMB - BUDGET DIVISION			2,252,968
28.3	G10-10.3	Analysis & Control (EBO's)			1,272,504
28.4	G10-10.4	Budget Operations and Planning			676,935
28.5	G10-10.5	Budget Division - Non Allocable			303,527
29.2	G10-11.2	MMB-ACCOUNTING DIVISION			3,906,505
29.3	G10-11.3	Central Payroll			1,249,033

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Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Updated FY09 \$ARRA as of 1/1/10
34.2	35.1	35.1

**Schedule**

No.	DP#	Name	STATE AUDITOR	ARRA	ARRA
29.4	G10-11.4	Accounting Services			1,326,289
29.5	G10-11.5	Financial Reporting			1,286,493
29.6	G10-11.6	Financial Reporting - Single Audit			41,416
29.7	G10-11.7	Accounting Services - Non Allocable			0
30.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION			17,112,459
30.4	G10-12.4	MAPS Operations and System Support			2,768,876
30.5	G10-12.5	SEMA4 Operations and System Support			1,612,952
30.6	G10-12.6	Budget Service - Computer Operations			213,918
30.7	G10-12.7	SEMA4 Operations Special Billing			2,163,846
30.8	G10-12.8	MAPS Operations Special Billing			3,544,785
30.9	G10-12.9	MMB - OTHER - Non-Allocable			1,049,340
31.2	G10-13.2	Human Resource Management & Employee Insurance			6,874,285
31.3	G10-13.3	Personnel Administration			2,993,822
31.5	G10-13.5	Employee Relations - Non Allocable			885,832
32.2	<b>G45-14.2</b>	<b>MEDIATION SERVICES</b>			1,776,092
32.3	G45-14.3	State Agencies			66,760
32.4	G45-14.4	Mediation/Representation - General			1,562,180
33.2	<b>L49-15.2</b>	<b>LEGISLATIVE AUDITOR</b>			6,827,286
33.3	L49-15.3	Financial Audits			3,132,848
33.4	L49-15.4	Program Audits			1,311,455
33.5	L49-15.5	Single Audits			407,893
33.6	L49-15.6	Audit Comm.			5,909
34.2	<b>G61-16.2</b>	<b>STATE AUDITOR</b>			9,817,962
	<b>ARRA-17. ARRA</b>				0
					0
	G02-0002	State Archaeology	76,280		937,793
	G02-0003	Public Broadcasting	0		5,903
	G02-0005	Materials Service and Distribution	0		344
	G02-0007	Public Info Policy Analysis - PIPA	0		1,424,851
	G02-0009	Construction Services	0		9,058,825
	G02-0010	Oil Overcharge (Stripper Wells)	0		9,055
	G02-0011	Administration Cost Allocation	0		6
	G02-0012	STAR	494,996		3,548,857
	G02-0014	Capital Group Parking	0		8,091,508
	G02-0015a	Fleet Services	0		21,274,529
	G02-0015b	Fleet Services - Commuter Van	0		151,196
	G02-0016	Development Disabilities	1,334,500		10,179,142
	G02-0017a	Risk Management - P&C	0		35,421,377
	G02-0017b	Risk Management - Workers' Compensation	0		90,167,857
	G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	0		39,282
	G02-0021a	Plant Management (Leases)	0		95,198,430
	G02-0021b	Plant Management (Repairs)	0		857,027
	G02-0021c	Plant Management (Materials Transfer)	0		2,442,188
	G02-0021d	Plant Management (Energy)	0		7,554
	G02-0021f	Plant Management (Facilities Repair & Replacement)	0		4,430,822
	G02-0021g	Plant Management (Janitorial Services)	0		3,135,473
	G02-0024	MN Bookstore	0		5,026,115



State of Minnesota

Statewide Cost Allocation Plan

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Exhibit D—Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Updated FY09 \$ARRA as of 1/1/10
34.2	35.1	35.1

Schedule No.	DP#	Name	STATE AUDITOR	ARRA	ARRA	ARRA
	G10-0026	Management Analysis	0			7,346,830
	G02-0028	Office Supply Connection	0			19,111,199
	G02-0029a	Cooperative Purchasing (CPV)	0			6,602,730
	G02-0029b	Cooperative Purchasing (MMCAP)	0			5,797,938
	G02-0029c	Cooperative Purchasing (Medical Supplies)	0			4,424
	G02-0030	InterTechnologies Group	0			0
	G02-0031	Central Mail	0			27,439,370
	G02-0034	Other Non-allocable	0			948,474
	G02-0035	Support Services (Planning)	0			2,740
	G02-0036	Demography	0			1,387,342
	G02-0037	MN Geospacial Information Office	76,911			7,741,918
	G02-0038	Environmental Quality Board	0			1,813,772
	G02-0040	Local Planning Assistance	0			1,863
	G39-0042	Vets Affairs Faith Based Interagency	0			0
	G02-0043	Surplus Services	0			3,230,468
	G02-0044	RECS - Energy	0			553,884
	G02-0045	SmART FMR	0			231
	G02-0046	SmART HR	0			31,906
	G02-0047	Grants Mgt	0			208,142
	B04	AGRICULTURE DEPT	11,051,705	0	69,494	156,057,236
	B11	BARBER/COSMETOLOGIST EXAMINERS	0	0	0	2,365,506
	B13	COMMERCE DEPT	150,368,026	1,635,024	202,791,482	1,078,094,356
	B14	ANIMAL HEALTH BOARD	1,088,393	0	0	30,274,636
	B20	EXPLORE MINNESOTA TOURISM	0	0	0	33,732,917
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,093,078,964	198,177,239	917,489,612	10,531,832,226
	B34	HOUSING FINANCE AGENCY	0	0	87,097,238	148,317,230
	B41	WORKERS COMP COURT OF APPEALS	0	0	0	3,552,184
	B42	LABOR AND INDUSTRY DEPT	4,794,987	0	107,307,945	260,986,523
	B43	IRON RANGE RESOURCES & REHAB	0	0	0	96,941,264
	B7E	ARCHITECTURE, ENGINEERING BD	0	0	0	1,634,206
	B7G	COMBATIVE SPORTS COMMISSION	0	0	0	238,482
	B7P	ACCOUNTANCY BOARD	0	0	0	1,295,697
	B7S	PRIVATE DETECTIVES BOARD	0	0	0	301,433
	B82	PUBLIC UTILITIES COMM	0	0	883,060	14,572,285
	B9D	AMATEUR SPORTS COMM	0	0	0	1,637,147
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	0	1,122
	E25	CENTER FOR ARTS EDUCATION	83,886	0	0	16,985,026
	E26	MN STATE COLLEGES/UNIVERSITIES	732,063,932	0	53,041,220	6,231,001,675
	E37	EDUCATION DEPARTMENT	680,037,161	6,810	644,643,512	3,795,176,078
	E40	HISTORICAL SOCIETY	0	0	0	237,344
	E44	FARIBAULT ACADEMIES	0	0	0	32,484,286
	E50	ARTS BOARD	667,360	0	316,200	36,055,768
	E60	OFFICE OF HIGHER EDUCATION	0	0	0	52,125,434
	E77	ZOOLOGICAL BOARD	0	0	0	52,948,465
	E81	UNIVERSITY OF MINNESOTA	0	0	60,044,740	94,984,514
	E95	HUMANITIES COMMISSION	0	0	0	2,263
	E97	SCIENCE MUSEUM	0	0	0	595
	E9W	HIGHER ED FACILITIES AUTHORITY	0	0	0	533,510

**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2009 Actual**

Exhibit D—Stepdown Go Between Worksheet  
Organizes Data From Comstat Format to fit into Stepdown Format

Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Updated FY09 \$ARRA as of 1/1/10
34.2	35.1	35.1

Schedule No.	DP#	Name	STATE AUDITOR	ARRA	ARRA	
	G03	LOTTERY	0	0	0	25,814,572
	G05	RACING COMMISSION	0	0	0	4,539,857
	G06	ATTORNEY GENERAL	881,702	0	0	79,647,309
	G09	GAMBLING CONTROL BOARD	0	0	0	5,875,777
	G10	EMPLOYEE INSURANCE & LABOR RELATIONS	0	0	0	1,339,548,449
	G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	0	0	0	1,064,283
	G10c	ARRA	0	0	0	205
	G16	ADMIN CAP PROJECT & RELOCATION	0	0	0	4,004
	G17	HUMAN RIGHTS DEPT	0	0	0	11,252,050
	G19	INDIAN AFFAIRS COUNCIL	0	0	0	1,384,965
	G38	INVESTMENT BOARD	0	0	0	9,060,356
	G39	GOVERNORS OFFICE	0	0	0	8,454,775
	G45	MEDIATION SERVICES DEPT	0	0	0	60,213
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	189,020,557
	G53	SECRETARY OF STATE	2,658,969	0	0	49,835,034
	G61	STATE AUDITOR	0	0	0	510,625
	G62	MINN STATE RETIREMENT SYSTEM	0	0	0	31,166,695
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	0	0	25,891,188
	G67	REVENUE DEPT	0	0	0	356,635,613
	G69	TEACHERS RETIREMENT ASSOC	0	0	0	24,028,405
	G8H	MMB HIGHER EDUCATION	0	0	0	19,488
	G8S	MMB INTERGOVERNMENTAL AIDS	0	0	0	1,046,042
	G90	REVENUE INTERGOVT PAYMENTS	0	0	0	13,340,520
	G92	OMBUDSPERSON FOR FAMILIES	0	0	0	924,848
	G93	MILLITARY ORDER OF PURPLE HEART	0	0	0	2,505
	G96	UNIFORM LAWS COMMISSION	0	0	0	110,861
	G98	VFW	0	0	0	153
	G99	DISABLED AMERICAN VETS	0	0	0	2
	G9J	CAMPAIGN FINANCE BOARD	0	0	0	1,833,658
	G9K	ADMINISTRATIVE HEARINGS	0	0	0	20,797,430
	G9L	BLACK MINNESOTANS COUNCIL	0	0	0	1,149,488
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0	0	0	856,297
	G9N	ASIAN-PACIFIC COUNCIL	0	0	0	704,027
	G9Q	MMB - DEBT SERVICE	0	0	0	66,896
	G9R	MMB NON-OPERATING	5,635,503	0	0	102,087,676
	G9T	TREASURY - NON OPERATING	0	0	0	168,170
	G9X	CAPITOL AREA ARCHITECT	0	0	0	850,974
	G9Y	DISABILITY COUNCIL	0	0	0	1,739,563
	GPR	PAYROLL CLEARING	0	0	0	7,153
	H12	HEALTH DEPT	212,598,852	0	7,043,626	1,597,262,876
	H55	HUMAN SERVICES DEPT	5,662,621,846	643,823,098	2,181,347,213	27,540,331,740
	H55(b)	Human Services Institutions	0	0	0	797,695,321
	H75	VETERANS AFFAIRS DEPT	0	0	6,177,058	192,693,850
	H76	VETERANS HOME BOARD	0	0	0	314,340
	H7B	MEDICAL PRACTICE BOARD	0	0	0	8,892,823
	H7C	NURSING BOARD	0	0	0	8,571,641
	H7D	PHARMACY BOARD	8,468	0	0	3,513,111
	H7F	DENTISTRY BOARD	0	0	0	2,582,903

State of Minnesota  
 Statewide Cost Allocation Plan  
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Federal Cash Receipts - FY (Actual)	Budgeted FY09 \$ARRA GRANT	Updated FY09 \$ARRA as of 1/1/10
34.2	35.1	35.1

Schedule  
No.

DP#	Name	STATE AUDITOR	ARRA	ARRA	ARRA
H7H	CHIROPRACTIC EXAMINERS BOARD	0	0	0	1,020,522
H7J	OPTOMETRY BOARD	0	0	0	274,718
H7K	NURSING HOME ADMIN BOARD	0	0	0	2,625,874
H7L	SOCIAL WORK BOARD	0	0	0	2,373,560
H7M	MARRIAGE & FAMILY THERAPY BD	0	0	0	397,641
H7Q	PODIATRIC MEDICINE BOARD	0	0	0	171,232
H7R	VETERINARY MEDICINE BOARD	0	0	0	426,517
H7S	EMERGENCY MEDICAL SERVICES BD	193,655	0	0	14,165,731
H7U	DIETETICS & NUTRITION PRACTICE	0	0	0	228,204
H7V	PSYCHOLOGY BOARD	0	0	0	1,772,753
H7W	PHYSICAL THERAPY BOARD	0	0	0	858,172
H7X	BEHAVIORAL HEALTH & THERAPY BD	0	0	0	1,392,995
H9G	OMBUDSMAN MH/MR	0	0	0	3,522,858
J33	TRIAL COURTS	287,391	0	0	533,006,609
J52	PUBLIC DEFENSE BOARD	0	0	0	112,848,777
J58	COURT OF APPEALS	0	0	0	21,500,526
J65	SUPREME COURT	842,319	0	0	102,794,382
J68	TAX COURT	0	0	0	1,747,633
J70	JUDICIAL STANDARDS BOARD	0	0	0	950,574
L10	LEGISLATURE	0	0	0	131,288,213
L49	LEGISLATIVE AUDITOR	0	0	0	24,843
P01	MILITARY AFFAIRS DEPT	68,663,787	80,159	5,593,456	387,226,840
P07	PUBLIC SAFETY DEPT	84,095,673	0	21,718,087	1,315,120,994
P78	CORRECTIONS DEPT	1,589,340	0	38,000,000	1,015,104,002
P7T	PEACE OFFICERS BOARD (POST)	0	0	0	3,310,965
P9E	SENTENCING GUIDELINES COMM	0	0	0	1,400,555
P9Z	AUTOMOBILE THEFT PREVENTION BD	0	0	0	2,133
R18	ENVIRONMENTAL ASSISTANCE	0	0	0	144
R28	MINN CONSERVATION CORPS	0	0	0	1,090
R29	NATURAL RESOURCES DEPT	39,396,268	0	0	997,674,407
R32	POLLUTION CONTROL AGENCY	23,061,469	8,866	6,711,501	408,802,705
R9P	WATER & SOIL RESOURCES BOARD	4,536,551	0	0	35,922,193
T79	TRANSPORTATION DEPT	793,250,898	38,456,752	510,002,252	5,099,694,602
T9B	METROPOLITAN COUNCIL/TRANSPORT	0	0	70,576,529	74,512,849
	Other	0	0	0	1,944
XXX	Total	10,575,539,791	882,187,948	4,920,854,225	66,203,465,834
XXX	Source	10,575,539,791	882,187,948	4,920,854,225	66,203,465,822
XXX	Difference (Total - Source)	0	0	0	-13

State of Minnesota

Cost Pool Table

Fiscal Year 2009 - Actual

SWACAP			Schedule	Appr	Appro	Allmt	ALLTMT	Total	Salaries	Other	Unallowable	Capital	Net Allocable	Schedule	FY 09 Actual	Subtotal	FY 09	Non-alloc	
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Obj Cds	Expenses	Expenses	Reclassifications	Allocable Costs	By SWACAP line	Allocable	Line	
1.2			Equipment Use Charge										153,744		153,744	153,744			
G02	G02-3.2		ADMIN Management Services	ADMN	100	ADMN	SPECIAL PROJECTS/PURCHASES				0	0	0		0	0			
G02	G02-3.3	100		ADMN	100	1001	COMMISSIONERS OFFICE	531,039		307,473	223,566	0	0		531,039				
						1002	COMMISSIONERS ACCT			0	0	0	0		0				
Total	G02-3.3		Commissioner's Office															531,039	
G02	G02-3.5	100		ADMN	100	1041	HR OPERATIONS	480,142		370,652	109,490	0	0		480,142				
G02	G02-3.5	100		ADMN	100	1043	SUPERVIS TRAIN/E-LEARN			0	0	0	0		0				
Total	G02-3.5		Human Resources															480,142	
G02	G02-3.6	100	Financial Management & Reporting	ADMN	100	1020	FINANCIAL MGMT & REPORTING	803,314		757,588	45,726	0	0		803,314				
	G02-3.6																	803,314	
G02	G02-3.7	100		AGNT	907	9151	NTH CNTIES LAND USE GRNT				0	0	0					0	
G02	G02-3.7	100		AGNT	904	9090	IN LIEW OF RENT	7,888,000		7,888,000	0	0	7,888,000					7,888,000	
							LAND SALE REVOLVING												
G02	G02-3.7	100		AGNT	906	9102	LOAN	28,393		8,559	19,834	0	0		28,393			28,393	
							ATMN MICROLOAN												
G02	G02-3.7	100		AGNT	909	9154	PROGRAM					0	0					0	
Total	G02-3.7		Fiscal Agent - Non allocable															0	7,916,393
	G02-3.9	100		ADMN	100	1131	ACQUISITIONS	333,991		333,866	125	0	0		333,991				
		100		ADMN	100	1133	OPERATIONS	605,238		604,529	709	0	0		605,238				
							ADMINISTRATION - Targeted												
		100		ADMN	100	1134	Group Disparity	1,074,304		745,538	328,766	0	0		1,074,304				
		100		ADMN	100	1135	MMD TRAINING ROOM	22,185		22,185	0	0	22,185		22,185				
		100	Targeted Group Disparity	ADMN	105	1132	Targeted Group Disparity	500,000				0	0		500,000				
Total	G02-3.9																	2,535,718	
G02	G02-4.3	100	Resource Recovery	FACL	300	2640	RESOURCE RECOVERY SRC	515,678		267,156	248,522	0	0		515,678			515,678	
G02	G02-4.4	100	Real Estate Management - Leasing	FACL	300	3201	State Architect Operations	456,000		0	456,000	0	0		456,000			0	
				FACL	300	3401	REAL ESTATE MGT OPER			0	0	0	0		0			456,000	
	G02-4.6	100	Real Property Portfolio Management	FACL	302	3403													
			Internally Developed Software Amortized over 10 years																
G02	G02-3.7	100	Energy Conservation Recommissioning	FACL	300	2510	EMS Recommissioning				0								
	G02-4.9		Central Mail	FACL	204	2990	Central Mail	442,260		271,928	170,332				442,260			442,260	
	G02-4.10	100	Enterprise Performance Improvement	ADMN	100	1901	Lean Focus	360,910		142,262	218,648				360,910			360,910	
	G02-4.11	100	Grants Management	ADMN	103	1021	Office of Grants Management	49,393		43,460	5,933				49,393			49,393	
							Small Agency Resource												
	G02-4.12	100	SmART FMR	ADMN	104	1022	Team/FMR	149,730		102,325	47,405				149,730			149,730	
							Small Agency Resource												
	G02-4.13	100	SmART HR	ADMN	104	1044	Team/HR	108,196		101,838	6,358				108,196			108,196	
G10	G10-8.2	100	Minnesota Management & Budget	0000	GEN	9000	MANAGEMENT SERVICES	3,693,346		1,650,605	2,042,741	0	0		3,693,346			3,693,346	
	G10-8.3		(Management Services)																
	G10-9.2	100	TREASURY DIVISION	0000	GEN	5000	TREASURY	1,064,907		892,068	172,839	0	0		1,064,907			515,618	
	G10-9.3	100	TREASURY	0000	GEN	5100	BANK FEES	599,677				0	0		599,677			515,618	
G10	G10-10.2	100	BUDGET SERVICES	0000	GEN	2000	BUDGET SERVICES	2,072,605		1,987,217	85,388	0	0		2,072,605			0	
	G10-10.3	100	Analysis and Control (EBO's)																
	G10-10.4		Budget Operations and Planning																
	G10-10.5		Budget-Non-allocable															106,744	

# State of Minnesota

## Cost Pool Table

Fiscal Year 2009 - Actual

SWACAP			Schedule	Appr	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Unallowable	Capital	Net Allocable	Schedule	FY 09 Actual	Subtotal	FY 09 Non-Allocable	Non-alloc by SWACAP Line
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Obj Cds	Expenses	Expenses	Reclassifications	Allocable Costs	By SWACAP line		
G10	G10-10.5	100	LOCAL IMPACT NOTES	0000	LIM	2100	LOCAL MANDATES BUDGET	202,720	196,781	5,939	0	0	202,720	-202,720				
	G10-10.3	100	Analysis and Control (EBO's)															
	G10-10.4		Budget Operations and Planning												0	0		
	G10-10.5		Budget Non-allocable												15,553			15,553
	G10-10.5	100	Minnesota Management & Budget (Management Services)	6000	060	6010	TRANSITION OFFICE			0	0	0	0		0			0
G10	G10-11.5	100	ACCOUNTING SERVICES	0000	GEN	1200	FINANCIAL REPORTING	1,335,559	1,107,038	228,521	0	0	1,335,559	49,066	1,286,493	1,286,493		
	G10-11.6	100	ACCOUNTING SERVICES	1000	010	1200	SINGLE AUDIT							41,416	41,416	41,416		
			MANAGEMENT & ADMINISTRATION															
G10	G10-12.2	100	INFORMATION SERVICES	4000	040	4000	TECHNICAL SUPPORT	856,028	761,105	94,923	0	0	856,028		856,028			
G10	G10-12.2	100	INFORMATION SERVICES	0000	GEN	4000	MAPS OPERATIONS & SYSTEMS SUP	1,258,464	1,258,649	1,815	0	0	1,258,464		1,258,464			
Total	G10-12.2															856,028		
G10	G10-12.4	100	INFORMATION SERVICES	0000	GEN	4500	INFORMATION ACCESS	1,025,411	986,181	39,230	0	0	1,025,411		1,025,411			
G10	G10-12.4	100	INFORMATION SERVICES	0000	MAP	1400	MAPS PLANNING	485,001	244,422	240,579	0	0	485,001		485,001			
																2,768,876		
G10	G10-12.5	100	INFORMATION SERVICES	0000	GEN	4100	SEMA4 OPERATIONS & SUPPORT	1,612,952	1,611,112	1,840	0	0	1,612,952		1,612,952			
G10	G10-12.5																	1,612,952
G10	G10-12.6	100	INFORMATION SERVICES	0000	GEN	4300	BUDGET INFORMATION SYSTEM SUPT	213,918	213,918	0	0	0	213,918		213,918	213,918		
G10	G10-12.7	100	STATEWIDE SYSTEMS BILLING	4000	041	4100	SEMA4 Platform Change		0	0	0	0	0		0			
G10	G10-12.7	200	STATEWIDE SYSTEMS BILLING	0000	SSB	4100	BILLING SEMA4	2,163,846	544,707	1,619,139	0	0	2,163,846		2,163,846	2,163,846		
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING	4000	042	4000	BILLING MGMT & ADM			0	0	0	0		0			
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING	0000	SSB	4200	BILLING MAPS	1,438,244		1,438,244	0	0	1,438,244		1,438,244	1,438,244		
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING	4000	042	4300	BILLING BIS			0	0	0	0		0			
	G10-12.8	200	STATEWIDE SYSTEMS BILLING	0000	BIS	2200	BUDGET INFORMATION SYSTEM PROJECT	1,224,184	94,613	1,129,571	0	0	1,224,184		1,224,184	1,224,184		
	G10-12.8	200	STATEWIDE SYSTEMS BILLING	0000	DHS	2200	BUDGET INFORMATION SYSTEM PROJECT	388,280	27,212	361,068	0	0	388,280		388,280	388,280		
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING	4000	042	4400	BILLING SUPPORT			0	0	0	0		0			
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING	0000	SSB	4500	BILLING IA	494,077		494,077	0	0	494,077		494,077	494,077		
Total	G10-12.8															3,544,785		
G10	G10-12.90	100	ECONOMIC ANALYSIS	0000	GEN	3000	ECONOMIC ANALYSIS	524,670	357,710	166,960	0	0	524,670					524,670
Total	G10-12.90															0		524,670
G10	G10-13.3	100	HUMAN RESOURCE MGMT	0000	GEN	7000	AGENCY & APPLICANT SERVICES	2,210,278	2,143,164	67,114	0	0	2,210,278		2,210,278	2,210,278		
G10	G10-13.3	100	HUMAN RESOURCE MGMT	0000	GEN	8000	LABOR RELATIONS & COMPENSATION	783,544	761,402	22,142	0	0	783,544		783,544	783,544		
Total	G24-13.3															2,993,822		
G02	G02-13.5	100	WRRR REINSURANCE	SERV	WRA	6821	WCRA REINSURANCE	885,832		885,832	0	0	885,832					885,832
Total	G02-13.5															885,832		885,832
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	2000	CO-OP LM NON GRANTS REPRESENTATION & MEDIATION			0	0	0	0		0			
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	3000	ALTERNATIVE DISPUTE RESOLUTION	1,628,940	1,231,462	397,478	0	0	1,628,940	1,562,180	66,760	66,760		
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	4000	SMALL AGENCY INFRASTRUCTURE			0	0	0	0		0			
G45	G45-14.3	100	SMALL AGENCY INFRASTRUCTURE	0000	SAI	5000	INFRASTRUCTURE			0	0	0	0		0			
Total	G45-14.3															66,760	1,562,180	1,562,180
G45	G45-14.4	100	MEDIATION SERVICES	0000	MED	3000	Non-allocable portions of Mservices											
G45	G45-14.4	100	CO-OP LABOR MGMT GRANTS	0000	LMC	2000	LMC CO-OP LABOR MGMT GRANTS	133,590		0	133,590	0	0					
Total	G45-14.4															0	0	0
G46	G46-6.2	100		TECH	500	5101	State CIO Office	2,190,293	1,348,922	841,371			2,190,293		2,190,293	2,190,293		
	G46-6.2	100	OET Administrative Costs	TECH	500	5111	Admin Allocation	54,711	54,711	0	0	0	54,711		54,711	54,711		2,245,004

State of Minnesota

Cost Pool Table

Fiscal Year 2009 - Actual

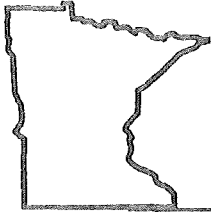
SWACAP			Schedule	Appr	Appro	Allmt	ALLTMT	Total	Salaries	Other	Unallowable	Capital	Net Allocable	Schedule	FY 09 Actual	Subtotal	FY 09	Non-alloc	
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Obj Cds	Expenses	Expenses	Reclassifications	Allocable Costs	By SWACAP line	Allocable	by SWACAP	
	G46-6.4	100	IT Spend	TECH	501	5106	Enterprise IT Security	7,451,005	2,598,158	0	0	0	7,451,005		7,451,005	7,451,005			
				TECH	500	5119	IT Service Consolidation												
	G46-6.5		Small Agency Tech Projects	TECH	503	5104	Small Agency Tech Projects	377,975		0	0	0	377,975			0	377,975	377,975	
				TECH	504	5105	County Grant Distribution	180000		0	180000	0	0						
G46	G46-6.8	100	Electronic Licensing	TECH	500	5114	Electronic Licensing								0	0			
			Internally Developed Software Amortized \$7,330,284 over 10 years starting FY11												0				0
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1000	AUDIT PRACTICE	5,997,551	5,404,685	592,866			5,997,551					5,997,551	
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1001	SINGLE AUDIT	21,348	20,484	864			21,348		21,348				
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1002	COMMUNICATIONS	69,305	69,218	87			69,305					69,305	
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1004	FIELD OFFICE SUPPORT	50,982	49,013	1,969			50,982					50,982	
G61	G61-16.2	100	AUDIT PRACTICE	0000	OPM	5000	OPERATIONS MANAGEMENT	865,794	564,224	301,570			865,794					865,794	
							OPERATIONS MANAGEMENT												
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1006	STATEWID			0			0					0	
G61	G61-16.2	100	CONSTITUTIONAL OFFICE	0000	CON	0000	CONSTITUTIONAL OFFICE	253,030	224,106	28,924			253,030					253,030	
G61	G61-16.2	100	CONSTITUTIONAL OFFICE	0000	OTH	0000	CONSTITUTIONAL OFFICE												
G61	G61-16.2	100	PENSION	0000	P/F	4000	PENSION	396,840	330,151	66,689			396,840					396,840	
G61	G61-16.2	100	GOVERNMENT INFORMATION	0000	R&I	3000	GOVERNMENT INFORMATION	452,412	385,873	66,539			452,412					452,412	
G61	G61-16.2	100	SPECIAL INVESTIGATIONS	0000	SPI	2000	SPECIAL INVESTIGATIONS	513,806	460,697	53,109			513,806					513,806	
G61	G61-16.2	100	TAX INCREMENT FINANCING	0000	TIF	7000	TAX INCREMENT FINANCING	647,750	545,236	102,514			647,750					647,750	
				0000	JOB	7001	JOBZ	1,491	1,483	8			1,491					1,491	
Total	G61-16.2 (non-all)															21,348			9,248,961
L49	L49-15.2	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1300	SUPPORT SERVICES	1,258,365	749,670	508,695	0		1,258,365						
	L49-15.2	100		0000	CRY	0000	DIVISION	172,687	0	172,687	0		172,687	1,431,052	1,431,052	1,431,052			
							OLA CARRY FORWARD												
L49	L49-15.3	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	FINANCIAL AUDIT DIVISION	3,540,741	3,448,212	92,529	0	0	3,540,741	-407,893	3,132,848	3,132,848			
							PROGRAM EVALUATION												
L49	L49-15.4	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1200	DIVISION	1,311,455	1,280,122	31,333	0	0	1,311,455		1,311,455	1,311,455			
L49	L49-15.5	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	SINGLE AUDIT							407,893	407,893	407,893			
							LEGISLATIVE AUDIT COMM												
L49	L49-15.6	100	LEGISLATIVE AUDIT COMMISSION	0000	AP2	0100	EXP	5,909	4,020	1,889	0	0	5,909		5,909	5,909			0
							Subtotal	69,038,799	40,134,998	22,254,531	313,590	5,181	68,873,772	3,431,568	47,508,606	47,508,606	21,335,156	21,335,156	

State of Minnesota

Cost Pool Table

Fiscal Year 2009 - Actual

SWACAP			Schedule	Appr	Appro	Allmt	ALLTMT	Total	Salaries	Other	Unallowable	Capital	Net Allocable	Schedule	FY 09 Actual	Subtotal	FY 09 Non-Allocable	Non-alloc by SWACAP Line	
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Obj Cds	Expenses	Expenses	Reclassifications	Allocable Costs	By SWACAP line	Allocable		
ARRA																			
G02	G02-3.6	100	Financial Management & Reporting	ADMN	100	1020	FINANCIAL MGMT & REPORTING	0				0	0		0				G02
	G02-3.9	100		ADMN	100	1131	ACQUISITIONS	0			0	0	0		0				
	G10-8.2	100	DEPARTMENT OF FINANCE (Managem	0000	GEN	9000	MANAGEMENT SERVICES								0	0			
G10	G10-10.2	100	BUDGET SERVICES	0000	GEN	2000	BUDGET SERVICES							16,093	16,093				
	G10-10.3	100	Analysis and Control (EBO's)											329	329				
	G10-10.4		Budget Operations and Planning																0
	G10-10.5		Budget-Non-allocable																
	G10-10.5	100	LOCAL IMPACT NOTES	0000	LIM	2100	LOCAL MANDATES BUDGET							0					
	G10-10.3	100	Analysis and Control (EBO's)											5,934		16,093	5,934		
G10	G10-10.4		Budget Operations and Planning											0	0	329			
	G10-11.2	100	ACCOUNTING SERVICES				FINANCE-ACCOUNTING DIVISION							7,650					
	G10-11.5	100	ACCOUNTING SERVICES	0000	GEN	1200	FINANCIAL REPORTING						0		7,650	7,650			
	G10-11.6	100	ACCOUNTING SERVICES	1000	010	1200	SINGLE AUDIT												5,934
	G10-12.4	100	INFORMATION SERVICES	0000	GEN	4500	INFORMATION ACCESS								0				
	G10-12.6	100	INFORMATION SERVICES	0000	GEN	4300	BUDGET INFORMATION SYSTEM SUPT								0	0			
G61	G61-16.2	100	AUDIT PRACTICE STIMULUS	0000	SIS		ARRA AUDITS												
L49	L49-15.2	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1300	SUPPORT SERVICES DIVISION												
	L49-15.2	100		0000	CRY	0000	OLA CARRY FORWARD												
L49	L49-15.3	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	FINANCIAL AUDIT DIVISION												
L49	L49-15.4	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1200	PROGRAM EVALUATION												
L49	L49-15.5	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	SINGLE AUDIT												
L49	L49-15.6	100	LEGISLATIVE AUDIT COMMISSION	0000	AP2	0100	LEGISLATIVE AUDIT COMM EXP												0
Total ARRA								0	0	0	0	0	0	30,006	24,072	24,072	5,934	5,934	
Grand total								69,038,799	40,134,998	22,254,531	313,590	5,181	68,873,772	3,461,574	47,532,678	47,532,678	21,341,090	21,341,090	
								0							68,873,788				
								69,038,799								4			



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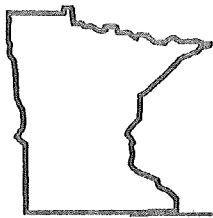
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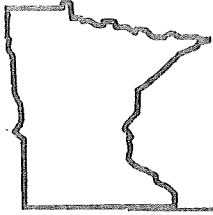
- Nature and Extent of Services
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**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
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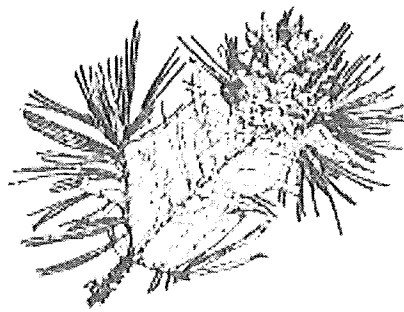
**HUMAN RESOURCE DEVELOPMENT**

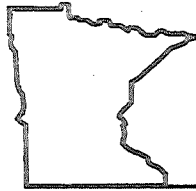
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**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
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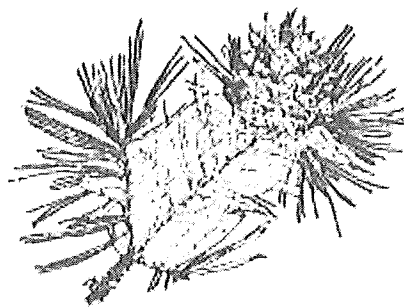
Imputed Interest Earnings for A-87 Reconciliations  
 Fiscal Year 2009 - SWCAP  
 (in thousands)

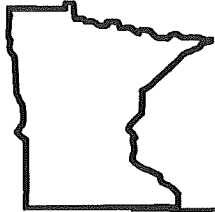
	CENTRAL SERVICE FUND							
	FLEET SERVICES FD 910	MANAGEMENT ANALYSIS FD 890	ADMIN. HEARING FD 904	CENTRAL MAIL FD 980	OFFICE SUPPLY CONNECTION FD 930	PLANT MANAGEMENT FD 820	RISK MANAGEMENT FD 410	MMB TDRC FD 200
	Prior A-87 Retained Earnings Balance	3,912	500	676	753	1,368	15,388	8,228
Current A-87 Ending Retained Earnings Balance Before	5,311	588	666	900	1,656	17,465	6,621	36
Average A-87 Retained Earnings Balance	4,612	544	671	827	1,512	16,427	7,425	33
FY 2009 ITC Interest Rate *	2.68%	2.68%	2.68%	2.68%	2.68%	2.68%	2.68%	2.68%
Estimated Interest Earnings	123	15	18	22	40	440	Accumulates interest No imputed interest calculated	1

ITC Interest Rate Fiscal Year 2009		
Year/Month	Monthly Interest Rate	Annualized Interest Rate
2008/07	0.002600408	3.1205%
2008/08	0.002564916	3.0779%
2008/09	0.002634619	3.1615%
2008/10	0.002997743	3.5973%
2008/11	0.002778431	3.3341%
2008/12	0.002468685	2.9624%

ITC Interest Rate Fiscal Year 2009		
Year/Month	Monthly Interest Rate	Annualized Interest Rate
2009/01	0.002288242	2.7459%
2009/02	0.001560240	1.8723%
2009/03	0.001722427	2.0669%
2009/04	0.001562157	1.8746%
2009/05	0.001630708	1.9568%
2009/06	0.001956701	2.3480%

<b>Average Annualized Interest Rate</b>	<b><u>2.68%</u></b>
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**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2009 Actual**

**Section II—Summary of Billed Central Services as Reported In The CAFR**

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Minnesota operates a number of central services that recover their costs through direct billing of the benefiting agencies/programs. These programs and where they are reported in the state's Comprehensive Annual Financial Report (CAFR) are summarized below. Please see supporting documentation attached.

**Internal Service Funds**

<b><u>CAFR Internal Service Fund</u></b>	<b><u>Central Service Program</u></b>	<b><u>Fund Number</u></b>
Central Motor Pool Fund	Fleet Services	Fund 910
Central Service Fund <sup>1</sup>	Management Analysis	Fund 890
	Administrative Hearings	Funds 904/905
	Central Mail	Fund 980
Central Stores Fund	Office Supply Connection	Fund 930
Employee Insurance Fund	Employee Insurance Trust	Fund 550
Enterprise Technologies Fund	Office of Enterprise Technologies	Fund 970
Plant Management Fund	Plant Management	Fund 820
Risk Management Fund	Risk Management	Fund 410

**Major Proprietary Funds**

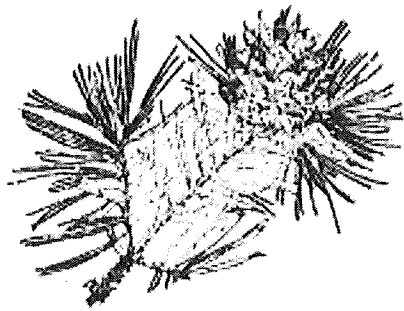
<b>Unemployment Insurance Fund</b>	Unemployment Insurance	Fund 080
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The remaining three programs are not readily tied back to the CAFR. These programs are the Workers Compensation Revolving Fund, the Human Resource Development and the Office of the Attorney General.

Please refer to the individual program sections that follow for additional information.

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<sup>1</sup> The CAFR—Central Service Fund includes four separate central service programs. These programs are: Management Analysis & Development Division—Fund 890; the Office of Administrative Hearings—Funds 904 & 905; and the Central Mail program—Fund 980. A breakdown of the CAFR's Central Service Fund, by program, is also provided.





State of Minnesota

2009  
Comprehensive  
Annual  
Financial Report

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# Internal Service Funds

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## **Central Motor Pool Fund**

The fund accounts for the operation of a fleet of passenger vehicles and the state vehicle maintenance garage.

## **Central Services Fund**

The fund accounts for miscellaneous centralized support services provided to state agencies.

## **Central Stores Fund**

The fund accounts for the operation of centralized supplies purchasing, storage, and distribution.

## **Employee Insurance Fund**

The fund accounts for employee health and life insurance premiums and makes payments based on insurance benefits provided to employees.

## **Enterprise Technologies Fund**

The fund accounts for the operation of statewide communication and information systems.

## **Plant Management Fund**

The fund accounts for maintenance and operation costs of state-owned buildings and grounds in the capitol complex.

## **Risk Management Fund**

The fund accounts for the providing of liability insurance, primarily automobile, to state agencies.



STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
JUNE 30, 2009  
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	CENTRAL STORES	EMPLOYEE INSURANCE
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents.....	\$ 2,970	\$ 990	\$ 1,237	\$ 259,498
Investments.....	-	-	-	21,329
Accounts Receivable.....	1,269	2,512	601	7,527
Accrued Investment/Interest Income.....	-	-	-	251
Inventories.....	1	10	449	-
Deferred Costs.....	2	168	-	-
Total Current Assets.....	<u>\$ 4,242</u>	<u>\$ 3,680</u>	<u>\$ 2,287</u>	<u>\$ 288,605</u>
Noncurrent Assets:				
Deferred Costs.....	\$ -	\$ -	\$ -	\$ -
Depreciable Capital Assets (Net).....	17,125	98	1	1
Total Noncurrent Assets.....	<u>\$ 17,125</u>	<u>\$ 98</u>	<u>\$ 1</u>	<u>\$ 1</u>
Total Assets.....	<u>\$ 21,367</u>	<u>\$ 3,778</u>	<u>\$ 2,288</u>	<u>\$ 288,606</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable.....	\$ 602	\$ 235	\$ 418	\$ 55,126
Interfund Payables.....	-	458	-	-
Unearned Revenue.....	-	-	-	4,542
Loans Payable.....	2,755	-	-	-
Compensated Absences Payable.....	10	36	6	34
Total Current Liabilities.....	<u>\$ 3,367</u>	<u>\$ 729</u>	<u>\$ 424</u>	<u>\$ 59,702</u>
Noncurrent Liabilities:				
Loans Payable.....	\$ 7,944	\$ -	\$ -	\$ -
Compensated Absences Payable.....	95	420	64	428
Advances from Other Funds.....	1,125	-	-	-
Other Liabilities.....	5	54	4	23
Total Noncurrent Liabilities.....	<u>\$ 9,169</u>	<u>\$ 474</u>	<u>\$ 68</u>	<u>\$ 451</u>
Total Liabilities.....	<u>\$ 12,536</u>	<u>\$ 1,203</u>	<u>\$ 492</u>	<u>\$ 60,153</u>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt.....	\$ 6,385	\$ 98	\$ 1	\$ 1
Unrestricted .....	2,446	2,477	1,795	228,452
Total Net Assets.....	<u>\$ 8,831</u>	<u>\$ 2,575</u>	<u>\$ 1,796</u>	<u>\$ 228,453</u>

ENTERPRISE TECHNOLOGIES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 14,389	\$ 12,938	\$ 15,576	\$ 307,598
-	-	-	21,329
12,008	1,967	198	26,082
-	-	-	251
-	328	-	788
5,952	-	179	6,301
<u>\$ 32,349</u>	<u>\$ 15,233</u>	<u>\$ 15,953</u>	<u>\$ 362,349</u>
\$ 1,229	\$ -	\$ -	\$ 1,229
11,968	639	251	30,083
<u>\$ 13,197</u>	<u>\$ 639</u>	<u>\$ 251</u>	<u>\$ 31,312</u>
<u>\$ 45,546</u>	<u>\$ 15,872</u>	<u>\$ 16,204</u>	<u>\$ 393,661</u>
\$ 12,381	\$ 3,217	\$ 9,502	\$ 81,481
-	-	-	458
-	-	285	4,827
3,693	-	-	6,448
276	161	7	530
<u>\$ 16,350</u>	<u>\$ 3,378</u>	<u>\$ 9,794</u>	<u>\$ 93,744</u>
\$ 4,870	\$ -	\$ -	\$ 12,814
3,048	1,363	106	5,524
-	-	-	1,125
158	129	5	378
<u>\$ 8,076</u>	<u>\$ 1,492</u>	<u>\$ 111</u>	<u>\$ 19,841</u>
<u>\$ 24,426</u>	<u>\$ 4,870</u>	<u>\$ 9,905</u>	<u>\$ 113,585</u>
\$ 3,721	\$ 639	\$ 251	\$ 11,096
17,399	10,363	6,048	268,980
<u>\$ 21,120</u>	<u>\$ 11,002</u>	<u>\$ 6,299</u>	<u>\$ 280,076</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
YEAR ENDED JUNE 30, 2009  
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	CENTRAL STORES	EMPLOYEE INSURANCE
Operating Revenues:				
Net Sales.....	\$ -	\$ 11,579	\$ 6,964	\$ -
Rental and Service Fees.....	13,071	2,173	-	-
Insurance Premiums.....	-	-	-	653,098
Other Income.....	59	-	-	7,128
Total Operating Revenues.....	\$ 13,130	\$ 13,752	\$ 6,964	\$ 660,226
Less: Cost of Goods Sold.....	-	-	5,481	-
Gross Margin.....	\$ 13,130	\$ 13,752	\$ 1,483	\$ 660,226
Operating Expenses:				
Purchased Services.....	\$ 1,362	\$ 9,673	\$ 554	\$ 91,878
Salaries and Fringe Benefits.....	865	3,506	426	3,641
Claims.....	-	-	-	533,762
Depreciation.....	5,219	21	3	2
Amortization.....	-	-	-	-
Supplies and Materials.....	3,863	108	6	9
Indirect Costs.....	422	150	247	348
Other Expenses.....	-	123	-	1,151
Total Operating Expenses.....	\$ 11,731	\$ 13,581	\$ 1,236	\$ 630,791
Operating Income (Loss).....	\$ 1,399	\$ 171	\$ 247	\$ 29,435
Nonoperating Revenues (Expenses):				
Investment Income.....	\$ 244	\$ -	\$ -	\$ 8,380
Interest and Financing Costs.....	(413)	-	-	-
Other Nonoperating Expenses.....	-	-	-	-
Gain (Loss) on Disposal of Capital Assets.....	46	-	-	-
Total Nonoperating Revenues (Expenses).....	\$ (123)	\$ -	\$ -	\$ 8,380
Income (Loss) Before Transfers & Contributions.....	\$ 1,276	\$ 171	\$ 247	\$ 37,815
Transfers-In.....	-	-	-	681
Transfers-Out.....	-	-	-	-
Change in Net Assets.....	\$ 1,276	\$ 171	\$ 247	\$ 38,496
Net Assets, Beginning, as Reported.....	\$ 7,555	\$ 2,404	\$ 1,549	\$ 189,957
Net Assets, Ending.....	\$ 8,831	\$ 2,575	\$ 1,796	\$ 228,453

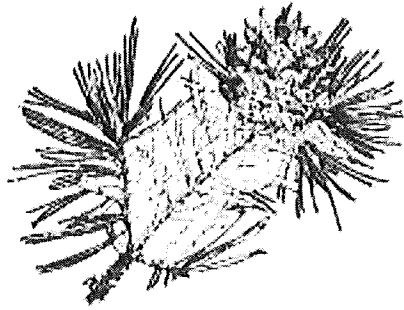
ENTERPRISE TECHNOLOGIES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ -	\$ -	\$ -	\$ 18,543
86,871	64,353	-	166,468
-	-	11,008	664,106
861	-	115	8,163
<u>\$ 87,732</u>	<u>\$ 64,353</u>	<u>\$ 11,123</u>	<u>\$ 857,280</u>
-	-	-	5,481
<u>\$ 87,732</u>	<u>\$ 64,353</u>	<u>\$ 11,123</u>	<u>\$ 851,799</u>
\$ 45,756	\$ 13,475	\$ 4,772	\$ 167,470
29,395	15,208	963	54,004
-	-	5,896	539,658
4,436	151	-	9,832
426	-	-	426
1,795	1,893	7	7,681
301	1,225	140	2,833
6,388	-	9	7,671
<u>\$ 88,497</u>	<u>\$ 31,952</u>	<u>\$ 11,787</u>	<u>\$ 789,575</u>
<u>\$ (765)</u>	<u>\$ 32,401</u>	<u>\$ (664)</u>	<u>\$ 62,224</u>
\$ 243	\$ -	\$ 440	\$ 9,307
(259)	-	-	(672)
-	-	(1,383)	(1,383)
268	2	-	316
<u>\$ 252</u>	<u>\$ 2</u>	<u>\$ (943)</u>	<u>\$ 7,568</u>
<u>\$ (513)</u>	<u>\$ 32,403</u>	<u>\$ (1,607)</u>	<u>\$ 69,792</u>
-	-	-	681
-	(30,769)	-	(30,769)
<u>\$ (513)</u>	<u>\$ 1,634</u>	<u>\$ (1,607)</u>	<u>\$ 39,704</u>
<u>\$ 21,633</u>	<u>\$ 9,368</u>	<u>\$ 7,906</u>	<u>\$ 240,372</u>
<u>\$ 21,120</u>	<u>\$ 11,002</u>	<u>\$ 6,299</u>	<u>\$ 280,076</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2009  
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	CENTRAL STORES	EMPLOYEE INSURANCE
<b>Cash Flows from Operating Activities:</b>				
Receipts from Customers.....	\$ 13,629	\$ 13,168	\$ 6,753	\$ 653,410
Receipts from Other Revenues.....	59	-	-	7,065
Payments to Claimants.....	-	-	-	(528,883)
Payments to Suppliers.....	(5,967)	(9,965)	(5,537)	(93,923)
Payments to Employees.....	(888)	(3,480)	(437)	(3,495)
Payments to Others.....	-	(17)	-	(1,406)
Net Cash Flows from Operating Activities.....	\$ 6,833	\$ (294)	\$ 779	\$ 32,768
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers-Out.....	\$ -	\$ -	\$ -	\$ 681
Advances from Other Funds.....	1,500	399	-	-
Repayments of Advances from Other Funds.....	(2,125)	-	-	-
Other Nonoperating Expenses.....	-	-	-	-
Net Cash Flows from Noncapital Financing Activities.....	\$ (625)	\$ 399	\$ -	\$ 681
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Investment in Capital Assets.....	\$ (6,494)	\$ (59)	\$ -	\$ -
Proceeds from Disposal of Capital Assets.....	2,042	-	-	-
Proceeds from Loans.....	4,645	-	-	-
Repayment of Loan Principal.....	(5,759)	-	-	-
Interest Paid.....	(424)	-	-	-
Net Cash Flows from Capital and Related Financing Activities.....	\$ (5,990)	\$ (59)	\$ -	\$ -
<b>Cash Flows from Investing Activities:</b>				
Proceeds from Sales and Maturities of Investments.....	\$ -	\$ -	\$ -	\$ 15,037
Purchase of Investments.....	-	-	-	(15,328)
Investment Earnings.....	244	-	-	7,884
Net Cash Flows from Investing Activities.....	\$ 244	\$ -	\$ -	\$ 7,593
Net Increase (Decrease) in Cash and Cash Equivalents.....	\$ 462	\$ 46	\$ 779	\$ 41,042
Cash and Cash Equivalents, Beginning, as Reported.....	\$ 2,508	\$ 944	\$ 458	\$ 218,456
Cash and Cash Equivalents, Ending.....	\$ 2,970	\$ 990	\$ 1,237	\$ 259,498
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</b>				
Operating Income (Loss).....	\$ 1,399	\$ 171	\$ 247	\$ 29,435
<b>Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:</b>				
Depreciation.....	\$ 5,219	\$ 21	\$ 3	\$ 2
Amortization.....	-	-	-	-
<b>Change in Assets and Liabilities:</b>				
Accounts Receivable.....	558	(580)	(210)	(421)
Inventories.....	3	3	455	-
Other Assets.....	-	37	-	-
Accounts Payable.....	(344)	57	292	3,511
Compensated Absences Payable.....	(4)	27	(10)	93
Unearned Revenues.....	-	-	-	95
Other Liabilities.....	2	(30)	2	53
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	\$ 5,434	\$ (465)	\$ 532	\$ 3,333
Net Cash Flows from Operating Activities.....	\$ 6,833	\$ (294)	\$ 779	\$ 32,768
<b>Noncash Investing, Capital and Financing Activities:</b>				
Capital Assets Acquired Through Leases/Loans.....	\$ 40	\$ -	\$ -	\$ -
Accrual of Computer Equipment as an Investment in Capital Assets.....	-	-	-	-
Trade-In Allowance for Investment in Capital Assets.....	-	-	-	-

ENTERPRISE TECHNOLOGIES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 84,238	\$ 66,373	\$ 11,195	\$ 848,766
842	1,121	-	9,087
-	-	(4,784)	(533,667)
(43,968)	(17,106)	(5,032)	(181,498)
(29,114)	(14,923)	(952)	(53,289)
-	-	-	(1,423)
<u>\$ 11,998</u>	<u>\$ 35,465</u>	<u>\$ 427</u>	<u>\$ 87,976</u>
\$ -	\$ (30,769)	\$ -	\$ (30,088)
-	-	-	1,899
-	-	-	(2,125)
(5,000)	-	(1,384)	(6,384)
<u>\$ (5,000)</u>	<u>\$ (30,769)</u>	<u>\$ (1,384)</u>	<u>\$ (36,698)</u>
\$ (6,058)	\$ (19)	\$ (251)	\$ (12,881)
82	6	-	2,130
3,934	-	-	8,579
(3,739)	-	-	(9,498)
(259)	-	-	(683)
<u>\$ (6,040)</u>	<u>\$ (13)</u>	<u>\$ (251)</u>	<u>\$ (12,353)</u>
\$ -	\$ -	\$ -	\$ 15,037
-	-	-	(15,328)
219	-	440	8,787
<u>\$ 219</u>	<u>\$ -</u>	<u>\$ 440</u>	<u>\$ 8,496</u>
\$ 1,177	\$ 4,683	\$ (768)	\$ 47,421
\$ 13,212	\$ 8,255	\$ 16,344	\$ 260,177
<u>\$ 14,389</u>	<u>\$ 12,938</u>	<u>\$ 15,576</u>	<u>\$ 307,598</u>
<u>\$ (765)</u>	<u>\$ 32,401</u>	<u>\$ (664)</u>	<u>\$ 62,224</u>
\$ 4,436	\$ 151	\$ -	\$ 9,832
426	-	-	426
(2,472)	3,141	774	790
-	(26)	-	435
-	-	(104)	(67)
7,517	(408)	337	10,962
103	121	7	337
(62)	-	74	107
<u>2,815</u>	<u>85</u>	<u>3</u>	<u>2,930</u>
<u>\$ 12,763</u>	<u>\$ 3,064</u>	<u>\$ 1,091</u>	<u>\$ 25,752</u>
<u>\$ 11,998</u>	<u>\$ 35,465</u>	<u>\$ 427</u>	<u>\$ 87,976</u>
\$ -	\$ -	\$ -	\$ 40
1,324	-	-	1,324
<u>369</u>	<u>-</u>	<u>-</u>	<u>369</u>





State of Minnesota

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# Major Proprietary Funds

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## **State Colleges and Universities Fund**

The fund accounts for the activities of Minnesota State Colleges and Universities (MnSCU). MnSCU is a system of public state universities and two-year colleges and is the largest system of higher education in the state. While the primary activity of MnSCU is to provide educational services, the fund also includes scholarships, student loans, bookstores, student living activities, research, and long-term debt.

## **Unemployment Insurance Fund**

The fund receives unemployment taxes collected from employers and pays unemployment benefits to eligible individuals.

2009  
Comprehensive  
Annual  
Financial Report



STATE OF MINNESOTA

PROPRIETARY FUNDS  
STATEMENT OF NET ASSETS  
JUNE 30, 2009  
(IN THOUSANDS)

ASSETS	ENTERPRISE FUNDS				
	STATE COLLEGES & UNIVERSITIES	UNEMPLOYMENT INSURANCE	NONMAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
<b>Current Assets:</b>					
Cash and Cash Equivalents.....	\$ 544,952	\$ 67,428	\$ 104,431	\$ 716,811	\$ 307,598
Investments.....	27,341	-	-	27,341	21,329
Accounts Receivable.....	42,957	335,370	33,324	411,651	26,082
Interfund Receivables.....	42,016	-	2,355	44,371	-
Accrued Investment/Interest Income.....	-	-	17	17	251
Federal Aid Receivable.....	13,629	29,316	-	42,945	-
Inventories.....	14,326	-	7,073	21,399	788
Deferred Costs.....	313	-	594	907	6,301
Loans and Notes Receivable.....	6,622	-	-	6,622	-
Securities Lending Collateral.....	358	-	-	358	-
Other Assets.....	-	-	1,974	1,974	-
<b>Total Current Assets.....</b>	<b>\$ 692,514</b>	<b>\$ 432,114</b>	<b>\$ 149,768</b>	<b>\$ 1,274,396</b>	<b>\$ 362,349</b>
<b>Noncurrent Assets:</b>					
Cash and Cash Equivalents-Restricted.....	\$ 138,846	\$ -	\$ 1,600	\$ 140,446	\$ -
Other Assets-Restricted.....	82	-	-	82	-
Deferred Costs.....	-	-	-	-	1,229
Loans and Notes Receivable.....	28,092	-	-	28,092	-
Depreciable Capital Assets (Net).....	1,328,081	-	31,056	1,359,137	30,083
Nondepreciable Capital Assets.....	233,366	-	3,380	236,746	-
<b>Total Noncurrent Assets.....</b>	<b>\$ 1,728,467</b>	<b>\$ -</b>	<b>\$ 36,036</b>	<b>\$ 1,764,503</b>	<b>\$ 31,312</b>
<b>Total Assets.....</b>	<b>\$ 2,420,981</b>	<b>\$ 432,114</b>	<b>\$ 185,804</b>	<b>\$ 3,038,899</b>	<b>\$ 393,661</b>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable.....	\$ 181,488	\$ 70,322	\$ 31,754	\$ 283,564	\$ 81,481
Interfund Payables.....	-	25,320	15,806	41,126	458
Unearned Revenue.....	38,874	19,254	1,588	59,716	4,827
Accrued Bond Interest Payable.....	-	-	418	418	-
General Obligation Bonds Payable.....	16,786	-	281	17,067	-
Loans and Notes Payable.....	929	-	-	929	6,448
Revenue Bonds Payable.....	6,270	-	9,360	15,630	-
Workers' Compensation Liability.....	2,065	-	-	2,065	-
Capital Leases.....	2,141	-	112	2,253	-
Compensated Absences Payable.....	13,192	-	1,442	14,634	530
Securities Lending Liabilities.....	358	-	-	358	-
Other Liabilities.....	15,454	-	41	15,495	-
<b>Total Current Liabilities.....</b>	<b>\$ 277,557</b>	<b>\$ 114,896</b>	<b>\$ 60,802</b>	<b>\$ 453,255</b>	<b>\$ 93,744</b>
<b>Noncurrent Liabilities:</b>					
General Obligation Bonds Payable.....	\$ 222,526	\$ -	\$ 2,353	\$ 224,879	\$ -
Loans and Notes Payable.....	4,653	-	-	4,653	12,814
Revenue Bonds Payable.....	188,838	-	73,778	262,616	-
Workers' Compensation Liability.....	3,099	-	-	3,099	-
Capital Leases.....	17,573	-	498	18,071	-
Compensated Absences Payable.....	118,770	-	10,709	129,479	5,524
Advances from Other Funds.....	-	-	-	-	1,125
Other Liabilities.....	43,840	-	787	44,627	378
<b>Total Noncurrent Liabilities.....</b>	<b>\$ 599,299</b>	<b>\$ -</b>	<b>\$ 88,125</b>	<b>\$ 687,424</b>	<b>\$ 19,841</b>
<b>Total Liabilities.....</b>	<b>\$ 876,856</b>	<b>\$ 114,896</b>	<b>\$ 148,927</b>	<b>\$ 1,140,679</b>	<b>\$ 113,585</b>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net of Related Debt.....	\$ 1,179,321	\$ -	\$ 20,406	\$ 1,199,727	\$ 11,096
<b>Restricted for:</b>					
Bond Covenants.....	\$ 51,881	\$ -	\$ -	\$ 51,881	\$ -
Debt Service.....	22,016	-	-	22,016	-
Capital Projects.....	24,942	-	-	24,942	-
Economic and Workforce Development.....	-	-	6,058	6,058	-
Health and Human Services.....	-	-	16,506	16,506	-
Other Purposes.....	14,059	-	32,814	46,873	-
<b>Total Restricted.....</b>	<b>\$ 112,898</b>	<b>\$ -</b>	<b>\$ 55,378</b>	<b>\$ 168,276</b>	<b>\$ -</b>
Unrestricted.....	\$ 251,906	\$ 317,218	\$ (38,907)	\$ 530,217	\$ 268,980
<b>Total Net Assets.....</b>	<b>\$ 1,544,125</b>	<b>\$ 317,218</b>	<b>\$ 36,877</b>	<b>\$ 1,898,220</b>	<b>\$ 280,076</b>

The notes are an integral part of the financial statements.

STATE OF MINNESOTA

**PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
YEAR ENDED JUNE 30, 2009  
(IN THOUSANDS)**

	ENTERPRISE FUNDS				
	STATE COLLEGES & UNIVERSITIES	UNEMPLOYMENT INSURANCE	NONMAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
<b>Operating Revenues:</b>					
Tuition and Fees.....	\$ 730,048	\$ -	\$ -	\$ 730,048	\$ -
Net Sales.....	-	-	525,235	525,235	18,543
Rental and Service Fees.....	-	-	175,401	175,401	166,468
Insurance Premiums.....	-	798,037	11,813	809,850	664,106
Federal Revenues.....	216,482	-	-	216,482	-
State Grants.....	80,834	-	-	80,834	-
Other Income.....	17,115	2,553	2,859	22,527	8,163
<b>Total Operating Revenues.....</b>	<b>\$ 1,044,479</b>	<b>\$ 800,590</b>	<b>\$ 715,308</b>	<b>\$ 2,560,377</b>	<b>\$ 857,280</b>
Less: Cost of Goods Sold.....	-	-	357,361	357,361	5,481
<b>Gross Margin.....</b>	<b>\$ 1,044,479</b>	<b>\$ 800,590</b>	<b>\$ 357,947</b>	<b>\$ 2,203,016</b>	<b>\$ 851,799</b>
<b>Operating Expenses:</b>					
Purchased Services.....	\$ 220,513	\$ -	\$ 50,739	\$ 271,252	\$ 167,470
Salaries and Fringe Benefits.....	1,224,801	-	126,883	1,351,684	54,004
Student Financial Aid.....	33,506	-	-	33,506	-
Unemployment Benefits.....	-	1,865,237	-	1,865,237	-
Claims.....	-	-	8,914	8,914	539,658
Depreciation.....	82,982	-	4,280	87,262	9,832
Amortization.....	-	-	71	71	426
Supplies and Materials.....	89,593	-	5,933	95,526	7,681
Repairs and Maintenance.....	28,093	-	-	28,093	-
Indirect Costs.....	-	-	8,611	8,611	2,833
Other Expenses.....	37,860	-	9,371	47,231	7,671
<b>Total Operating Expenses.....</b>	<b>\$ 1,717,348</b>	<b>\$ 1,865,237</b>	<b>\$ 214,802</b>	<b>\$ 3,797,387</b>	<b>\$ 789,575</b>
<b>Operating Income (Loss).....</b>	<b>\$ (672,869)</b>	<b>\$ (1,064,647)</b>	<b>\$ 143,145</b>	<b>\$ (1,594,371)</b>	<b>\$ 62,224</b>
<b>Nonoperating Revenues (Expenses):</b>					
Investment Income.....	\$ 10,066	\$ 19,665	\$ 2,575	\$ 32,306	\$ 9,307
Private Grants.....	21,845	-	-	21,845	-
Grants and Subsidies.....	4,262	634,157	-	638,419	-
Other Nonoperating Revenues.....	-	-	22	22	-
Interest and Financing Costs.....	(17,155)	-	(3,427)	(20,582)	(672)
Grants, Aids and Subsidies.....	(9,106)	(702)	(17,555)	(27,363)	-
Other Nonoperating Expenses.....	-	-	(5,850)	(5,850)	(1,383)
Gain (Loss) on Disposal of Capital Assets.....	653	-	(45)	608	316
<b>Total Nonoperating Revenues (Expenses).....</b>	<b>\$ 10,565</b>	<b>\$ 653,120</b>	<b>\$ (24,280)</b>	<b>\$ 639,405</b>	<b>\$ 7,568</b>
<b>Income (Loss) Before Transfers &amp; Contributions.....</b>	<b>\$ (662,304)</b>	<b>\$ (411,527)</b>	<b>\$ 118,865</b>	<b>\$ (954,966)</b>	<b>\$ 69,792</b>
Capital Contributions.....	106,733	-	252	106,985	-
Transfers-In.....	662,417	-	6,088	668,505	681
Transfers-Out.....	-	(2,138)	(162,472)	(164,610)	(30,769)
<b>Change in Net Assets.....</b>	<b>\$ 106,846</b>	<b>\$ (413,665)</b>	<b>\$ (37,267)</b>	<b>\$ (344,086)</b>	<b>\$ 39,704</b>
<b>Net Assets, Beginning, as Reported.....</b>	<b>\$ 1,437,279</b>	<b>\$ 730,883</b>	<b>\$ 74,144</b>	<b>\$ 2,242,306</b>	<b>\$ 240,372</b>
<b>Net Assets, Ending.....</b>	<b>\$ 1,544,125</b>	<b>\$ 317,218</b>	<b>\$ 36,877</b>	<b>\$ 1,898,220</b>	<b>\$ 280,076</b>

The notes are an integral part of the financial statements.

STATE OF MINNESOTA

PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2009  
(IN THOUSANDS)

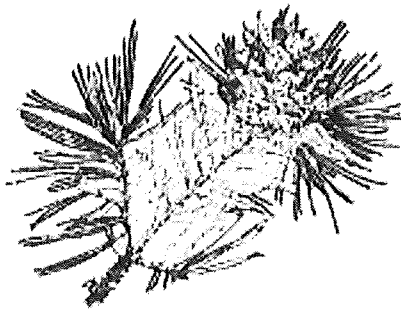
	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	STATE COLLEGES & UNIVERSITIES	UNEMPLOYMENT INSURANCE	NONMAJOR ENTERPRISE FUNDS	TOTAL	
<b>Cash Flows from Operating Activities:</b>					
Receipts from Customers.....	\$ 805,740	\$ 815,322	\$ 708,716	\$ 2,329,778	\$ 848,766
Receipts from Grants.....	297,593	-	-	297,593	-
Receipts from Other Revenues.....	-	-	2,311	2,311	9,087
Receipts from Repayment of Program Loans.....	3,453	-	-	3,453	-
Financial Aid Disbursements.....	(34,673)	-	-	(34,673)	-
Payments to Claimants.....	-	(1,855,990)	(302,812)	(2,158,802)	(533,667)
Payments to Suppliers.....	(450,607)	-	(106,777)	(557,384)	(181,498)
Payments to Employees.....	(1,209,167)	-	(124,734)	(1,333,901)	(53,289)
Payments to Others.....	-	-	(28,016)	(28,016)	(1,423)
Payments of Program Loans.....	(3,647)	-	-	(3,647)	-
Net Cash Flows from Operating Activities.....	\$ (591,308)	\$ (1,040,668)	\$ 148,688	\$ (1,483,288)	\$ 87,976
<b>Cash Flows from Noncapital Financing Activities:</b>					
Grant Receipts.....	\$ 17,301	\$ 605,793	\$ -	\$ 623,094	\$ -
Grant Disbursements.....	(9,106)	(1,720)	(16,541)	(27,367)	-
Transfers-In.....	642,417	-	8,508	650,925	-
Transfers-Out.....	-	(5,919)	(162,221)	(168,140)	(30,088)
Advances from Other Funds.....	-	-	-	-	1,899
Repayments of Advances from Other Funds.....	-	-	-	-	(2,125)
Proceeds from Bonds.....	-	-	42,381	42,381	-
Repayment of Bond Principal.....	-	-	(5,365)	(5,365)	-
Interest Paid.....	-	-	(2,452)	(2,452)	-
Other Nonoperating Expenses.....	-	-	(4,995)	(4,995)	(6,384)
Other Nonoperating Revenues.....	2,057	-	-	2,057	-
Net Cash Flows from Noncapital Financing Activities.....	\$ 652,669	\$ 598,154	\$ (140,685)	\$ 1,110,138	\$ (36,698)
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Capital Contributions.....	\$ 109,534	\$ -	\$ -	\$ 109,534	\$ -
Investment in Capital Assets.....	(201,008)	-	(4,910)	(205,918)	(12,881)
Proceeds from Disposal of Capital Assets.....	1,441	-	83	1,524	2,130
Proceeds from Capital Debt.....	70,375	-	-	70,375	-
Proceeds from Loans.....	-	-	-	-	8,579
Capital Lease Payments.....	(2,328)	-	(80)	(2,408)	-
Repayment of Loan Principal.....	(703)	-	-	(703)	(9,498)
Repayment of Bond Principal.....	(19,764)	-	(1,029)	(20,793)	-
Interest Paid.....	(17,909)	-	(1,128)	(19,037)	(683)
Net Cash Flows from Capital and Related Financing Activities.....	\$ (60,362)	\$ -	\$ (7,064)	\$ (67,426)	\$ (12,353)
<b>Cash Flows from Investing Activities:</b>					
Proceeds from Sales and Maturities of Investments.....	\$ 9,093	\$ -	\$ -	\$ 9,093	\$ 15,037
Purchase of Investments.....	(8,397)	-	-	(8,397)	(15,328)
Investment Earnings.....	11,523	19,666	2,562	33,751	8,787
Net Cash Flows from Investing Activities.....	\$ 12,219	\$ 19,666	\$ 2,562	\$ 34,447	\$ 8,496
Net Increase (Decrease) in Cash and Cash Equivalents.....	\$ 13,218	\$ (422,848)	\$ 3,501	\$ (406,129)	\$ 47,421
Cash and Cash Equivalents, Beginning, as Reported.....	\$ 670,580	\$ 490,276	\$ 102,530	\$ 1,263,386	\$ 260,177
Cash and Cash Equivalents, Ending.....	\$ 683,798	\$ 67,428	\$ 106,031	\$ 857,257	\$ 307,598

STATE OF MINNESOTA

**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2009**  
**(IN THOUSANDS)**

	ENTERPRISE FUNDS				
	STATE COLLEGES & UNIVERSITIES	UNEMPLOYMENT INSURANCE	NONMAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</b>					
Operating Income (Loss).....	\$ (672,869)	\$ (1,064,647)	\$ 143,145	\$ (1,594,371)	\$ 62,224
<b>Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:</b>					
Depreciation.....	\$ 82,982	\$ -	\$ 4,280	\$ 87,262	\$ 9,832
Amortization.....	-	-	71	71	426
Loan Principal Repayments.....	3,453	-	-	3,453	-
Loans Issued.....	(3,647)	-	-	(3,647)	-
Provision for Loan Defaults.....	(57)	-	-	(57)	-
Loans Forgiven.....	575	-	-	575	-
Change in Valuation of Assets.....	1,593	-	-	1,593	-
<b>Change in Assets and Liabilities:</b>					
Accounts Receivable.....	(3,569)	(25,025)	(797)	(29,391)	790
Inventories.....	(1,251)	-	41	(1,210)	435
Other Assets.....	395	-	(327)	68	(67)
Accounts Payable.....	(7,360)	45,630	1,173	39,443	10,962
Compensated Absences Payable.....	9,753	-	210	9,963	337
Unearned Revenues.....	1,071	3,401	336	4,808	107
Other Liabilities.....	(2,377)	(27)	556	(1,848)	2,930
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	\$ 81,561	\$ 23,979	\$ 5,543	\$ 111,083	\$ 25,752
Net Cash Flows from Operating Activities.....	\$ (591,308)	\$ (1,040,668)	\$ 148,688	\$ (1,483,288)	\$ 87,976
<b>Noncash Investing, Capital and Financing Activities:</b>					
Transferred/Donated Assets.....	\$ 3,251	\$ -	\$ 252	\$ 3,503	\$ -
Change in Fair Value of Investments.....	(1,861)	-	-	(1,861)	-
Capital Assets Acquired Through Leases/Loans.....	-	-	-	-	40
Capital Assets Purchased on Account.....	32,429	-	-	32,429	-
Investment Earning on Account.....	806	-	-	806	1,324
Trade-in Allowance for Investment in Capital Assets.....	-	-	-	-	369
Bond Premium Amortization.....	1,084	-	271	1,355	-

The notes are an integral part of the financial statements.

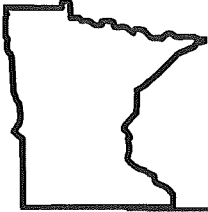


**CENTRAL SERVICES**  
**NET ASSETS - In Thousands**  
**FY 6/30/2009**  
**Accountant: Brendan Goldfarb**

	Fund 890	Fund 904	Fund 905	Fund 980(981)	6/30/2009 Combined Total	6/30/2008 Combined Total	Change
<b>ASSETS</b>							
<b>Current Assets:</b>							
Cash and Cash Equivalents	366	524	100	-	990	944	46
ITC June Earnings	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Accounts Receivable	392	288	-	1,832	2,512	1,923	589
Interfund Receivables	-	-	-	-	-	-	-
Accrued Investment/Interest Income	-	-	-	-	-	-	-
Inventories	-	-	-	10	10	14	(4)
Prepaid Expenses	-	-	-	168	168	205	(37)
Securities Lending Collateral	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>758</b>	<b>812</b>	<b>100</b>	<b>2,010</b>	<b>3,680</b>	<b>3,086</b>	<b>594</b>
<b>Noncurrent Assets:</b>							
Fixed Assets (Net)	-	-	-	98	98	61	37
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98</b>	<b>98</b>	<b>61</b>	<b>37</b>
<b>Total Assets</b>	<b>758</b>	<b>812</b>	<b>100</b>	<b>2,108</b>	<b>3,778</b>	<b>3,147</b>	<b>631</b>
<b>LIABILITIES</b>							
<b>Current Liabilities:</b>							
Accounts Payable	57	21	-	52	130	117	13
Interfund Payable	-	-	-	458	458	59	399
Salaries Payable	80	-	-	25	105	105	-
Deferred Revenue	-	-	-	-	-	-	-
Loans Payable	-	-	-	-	-	-	-
Compensated Absences Payable	14	17	-	5	36	38	(2)
<b>Total Current Assets</b>	<b>151</b>	<b>38</b>	<b>-</b>	<b>540</b>	<b>729</b>	<b>319</b>	<b>410</b>
<b>Noncurrent Liabilities:</b>							
Compensated Absences Payable	161	207	-	52	420	403	17
Net OPEB Obligation	7	43	-	4	54	21	33
Advances From Other Funds	-	-	-	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<b>168</b>	<b>250</b>	<b>-</b>	<b>56</b>	<b>474</b>	<b>424</b>	<b>50</b>
<b>Total Liabilities</b>	<b>319</b>	<b>288</b>	<b>-</b>	<b>596</b>	<b>1,203</b>	<b>743</b>	<b>460</b>
<b>NET ASSETS</b>							
Invested in Capital Assets, Net of Related Debt	-	-	-	98	98	61	37
Unrestricted	439	524	100	1,414	2,477	2,343	134
<b>Total Net Assets</b>	<b>439</b>	<b>524</b>	<b>100</b>	<b>1,512</b>	<b>2,575</b>	<b>2,404</b>	<b>171</b>

**CENTRAL SERVICES**  
**ACTIVITIES STATEMENT - In Thousands**  
**FY 6/30/2009**  
**Accountant: Brendan Goldfarb**

	Fund 890	Fund 904	Fund 905	Fund 980(981)	06/30/09 Combined Total	FY2008 Combined Total	Change
<b>Operating Revenues:</b>							
Net Sales	2,270	-	4	9,305	11,579	10,947	632
Rental and Service Fees	-	2,173	-	-	2,173	1,982	191
<b>Total Operating Revenues</b>	<b>2,270</b>	<b>2,173</b>	<b>4</b>	<b>9,305</b>	<b>13,752</b>	<b>12,929</b>	<b>823</b>
Less: Cost of Goods Sold	-	-	-	-	-	-	-
<b>Gross Margin</b>	<b>2,270</b>	<b>2,173</b>	<b>4</b>	<b>9,305</b>	<b>13,752</b>	<b>12,929</b>	<b>823</b>
<b>Operating Expenses:</b>							
Purchased Services	553	461	-	8,659	9,673	8,941	732
Salaries and Fringe Benefits	1,406	1,668	-	432	3,506	3,405	101
Depreciation	-	-	-	21	21	15	6
Supplies and Materials	35	57	-	16	108	175	(67)
Indirect Costs	80	14	3	53	150	100	50
Other Expenses	123	-	-	-	123	97	26
<b>Total Operating Expenses</b>	<b>2,197</b>	<b>2,200</b>	<b>3</b>	<b>9,181</b>	<b>13,581</b>	<b>12,733</b>	<b>848</b>
<b>Operating Income (Loss)</b>	<b>73</b>	<b>(27)</b>	<b>1</b>	<b>124</b>	<b>171</b>	<b>196</b>	<b>(25)</b>
<b>Nonoperating Revenues (Expenses):</b>							
Other Nonoperating Costs	-	-	-	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	-	-	-	-	-
<b>Total Nonoperating Revenue (Expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>73</b>	<b>(27)</b>	<b>1</b>	<b>124</b>	<b>171</b>	<b>196</b>	<b>(25)</b>
Operating Transfers-In	-	-	-	-	-	-	-
Operating transfers-Out	-	-	-	-	-	-	-
<b>Net Income (Loss)</b>	<b>73</b>	<b>(27)</b>	<b>1</b>	<b>124</b>	<b>171</b>	<b>196</b>	<b>(25)</b>
Net Assets, Beginning	366	551	99	1,388	2,404	2,208	196
<b>Net Assets, Ending</b>	<b>439</b>	<b>524</b>	<b>100</b>	<b>1,512</b>	<b>2,575</b>	<b>2,404</b>	<b>171</b>



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

DEPARTMENT OF ADMINISTRATION—FLEET SERVICES

**Services Provided**

Fleet Services provides cost-effective transportation solutions for state government offices for conducting official state business. Specific services provided include:

- Provides a long-term vehicle rental program
- Assists state agencies in meeting the federal Energy Policy Act (EPA) requirements for alternative fuel vehicle purchasing.

**OMB Circular A-87, Attachment B Selected items of Cost, Section 37.a**

- *"Subject to the limitations described in subsections b. through d. of this section, rental costs are allowable to the extent that the rates are reasonable..."*

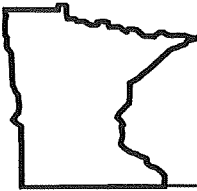
**OMB Circular A-87, Attachment C State/Local-Wide Central Service Cost Allocation Plans, Section A.1**

- *"Most governmental units provide certain services, such as motor pools...to operating agencies on a centralized basis. Since federally-supported awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefited activities on a reasonable and consistent basis."*

**How Rates are Computed**

Rates are based on the estimated operating costs of the present fleet, vehicle depreciation costs, plus/minus any prior years' income/loss, and estimated miles driven.





**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

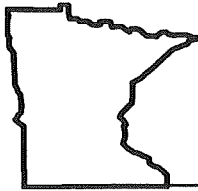
**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

**FLEET SERVICES**  
**FUND 910**

<b>R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)</b>		3,912
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		3,912
<b>A-87 Revenues (Actual and Imputed)</b>		
From Attachment A	13,130	
Other Revenues	244	
<b>Total Revenues</b>	<b>13,374</b>	
<b>Expenditures (Actual Cash)</b>		
Per State's Financial Report	11,731	
Operating Expense	413	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	(46)	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
<b>Total OMB A-87 Allowable Expenditures</b>	<b>12,098</b>	
<b>Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balances		
At State Treasury Avg. Rate of Return	123	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
<b>Total Adjustments</b>	<b>123</b>	
<b>Net Increase to Retained Earnings Balance</b>		<b>1,399</b>
<b>A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009</b>	<b>A)</b>	<b>5,311</b>
Allowable Reserve	<b>B)</b>	1,147
Excess Balance (A)-(B)		4,165

(If less than zero, the amount on (A) is the beginning A-87 R.E. Balance for the next year's reconciliation. If there is an excess balance, then the federal share for the next year). govt, then the amount on B) will be the beginning balances should be returned to the federal



State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2009 Actual  
Section II—Billed Services

RECONCILIATION OF RETAINED EARNINGS  
RE-BALANCE TO OMB A-87 GUIDELINES  
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2009  
(All Figures in 000's)

FLEET SERVICES  
FUND 910

**PART II A-87 CONTRIBUTED CAPITAL BALANCE**

<b>A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2008</b>		4,345
TRANSFERS Per CAFR (per Accounting Records)		
Plus: Transfers In (contributed capital)	-	
Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)	<u>-</u>	
<b>Net Transfers</b>		<u>-</u>
FY 2007 A-87 Excess Retained Earnings Settlement State Sources		
-Total State portion of Excess Retained Earning		
<b>A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2009</b>	C)	<u><u>4,345</u></u>

**PART III A-87 ADJUSTMENTS BALANCE**

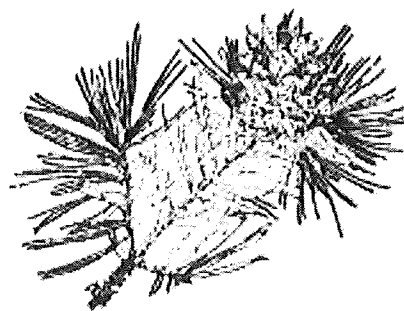
<b>A-87 ADJUSTMENTS BALANCE JULY 1, 2008</b>		
<b>ADJUSTMENTS</b>		
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	(338)	
FY 98 PPD Adjustment	215	
Accumulated Prior Year Imputed Interest Adjustments	(579)	
Current Year Imputed Interest Adjustment	(123)	
<b>Total Adjustments</b>		<u>(825)</u>
<b>A-87 ADJUSTMENTS BALANCE JUNE 30, 2009</b>	D)	<u>(825)</u>

**PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL  
AND ADJUSTED BALANCE TO CAFR**

Prior period adjustments to Retained earnings balance

<b>RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)</b>		<u><u>8,831</u></u>
--	--	---------------------

8,831



Internal Service/Enterprise Funds  
Statement of Net Assets  
June 30, 2009

Name Fleet Services  
Fund 910  
9/11/2009 9:45

ASSETS

Update base on CAFR, please ensure to only when appropriate for the fund

Current Assets:

Cash and Cash Equivalents	\$	2,970,851.43
Investments		-
Accounts Receivable		302,722.38
Interfund Receivable		966,231.18
Accrued Investment/Interest Income		-
Inventories		1,439.64
Deferred Costs		1,730.25
Securities Lending Collateral		-
Other Assets		-
<b>Total Current Assets</b>	<b>\$</b>	<b>4,242,974.88</b>

Noncurrent Assets:

Cash and Cash Equivalents-Restricted	\$	-
Deferred Costs		-
Depreciable Capital Assets (Net)		17,124,753.18
Nondépreciable Capital Asset		-
<b>Total Noncurrent Assets</b>	<b>\$</b>	<b>17,124,753.18</b>

Total Assets

**\$ 21,367,728.06**

LIABILITIES

Current Liabilities:

Accounts Payable - incl salary payable \$57,475.26 & A/P non-trade \$37,090.37	\$	587,927.25
Interfund Payables		14,788.39
Unearned Revenue		-
Loans Payable - incl General Fund Loan \$1,125,000.00		3,880,138.31
Accrued Bond Interest Payable		-
General Obligation Bonds Payable		-
Revenue Bonds Payable		-
Capital Leases		-
Compensated Absences Payable		9,951.18
Securities Lending Liabilities		-
Other Liabilities		-
<b>Total Current Liabilities</b>	<b>\$</b>	<b>4,492,805.13</b>

Noncurrent Liabilities:

Loans Payable	\$	7,944,191.58
General obligation Bonds Payable		-
Revenue Bonds Payable		-
Compensated Absences Payable		94,711.96
Capital Leases		-
Advances from Other Funds		-
Other Liabilities		4,540.17
<b>Total Noncurrent Liabilities</b>	<b>\$</b>	<b>8,043,443.71</b>

Total Liabilities

**\$ 12,536,248.84**

NET ASSETS

Invested in Capital Assets, Net of Related Debt	\$	6,385,553.75
Unrestricted		2,445,925.47
<b>Total Net Assets</b>	<b>\$</b>	<b>8,831,479.22</b>

Internal Service/Enterprise Funds  
Statement of Revenues, Expenses and Changes in Net Assets  
June 30, 2009

Name Fleet Services  
Fund 910

Operating Revenues:		
Net Sales - incl ppa \$14,859.40	\$	13,071,105.95
Rental and Service Fees		-
Insurance Premiums		-
Other Income		58,609.00
		<hr/>
Total Operating Revenues	\$	13,129,714.95
Less: Cost of Goods Sold		-
		<hr/>
Gross Margin	\$	13,129,714.95
		<hr/>
Operating Expenses:		
Purchased Services - incl ppa \$46,903.42	\$	1,361,845.62
Salaries and Fringe Benefits		863,951.20
Claims		-
Depreciation - incl Amortization \$53,952.22 per FY08 CAFR		5,219,109.52
Amortization		-
Supplies and Materials - Incl ppa \$18,078.83		3,863,268.13
Indirect Costs		421,921.00
Other Expenses		-
		<hr/>
Total Operating Expenses	\$	11,730,095.47
		<hr/>
Operating Income (Loss)	\$	1,399,619.48
		<hr/>
Nonoperating Revenues (Expenses):		
Investment Income	\$	244,190.88
Securities Lending Income		-
Other Nonoperating Revenue		-
Interest and Financing Costs		(413,314.40)
Securities Lending Rebate and Fees		-
Grants, Aids, and Subsidies		-
Other Nonoperating Expenses		-
Gain (Loss) on Disposal of Capital Assets		45,966.37
		<hr/>
Total Nonoperating Revenues (Expenses)	\$	(123,157.15)
		<hr/>
Income (Loss) Before Transfers and Contributions	\$	1,276,462.33
Capital Contributions		-
Transfers-In	\$	-
Transfers-Out	\$	-
		<hr/>
Change in Net Assets	\$	1,276,462.33
		<hr/>
Net Assets, Beginning, as Reported	\$	7,555,016.89
Net Assets, Ending	\$	8,831,479.22
		<hr/> <hr/>

Internal Service/Enterprise Funds  
Statement of Cash Flows  
June 30, 2009

Name Fleet Services  
Fund 910

Cash Flows from Operating Activities:	
Receipts from Customers	\$ 13,629,424.06
Receipts from Other Revenue	58,609.00
Payments to Claimants	-
Payments to Suppliers	(5,966,948.30)
Payments to Employees	(888,444.30)
Payments to Others	-
Net Cash Flows from Operating Activities	<u>\$ 6,832,640.46</u>
Cash Flows from Noncapital Financing Activities:	
Grant Disbursements	\$ -
Transfers-In	-
Transfers-Out	-
Advances from Other Funds	1,500,000.00
Repayments of Advances from Other Funds	(2,125,000.00)
Repayment of Bond Principle	-
Interest Paid	-
Other Nonoperating Expenses	-
Other Nonoperating Revenues	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ (625,000.00)</u>
Cash Flows from Capital and Related Financing Activities:	
Capital Contributions	\$ -
Investments in Capital Assets	(6,493,748.44)
Proceeds from Disposal of Capital Assets	2,041,023.69
Proceeds from Loans	4,645,279.91
Capital Lease Payments	-
Repayment of Loan Principal	(5,758,504.25)
Repayment of Bond Principal	-
Interest Paid	(423,509.17)
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (5,989,458.26)</u>
Cash Flows from Investing Activities:	
Proceeds from Sales and Maturities of Investments	\$ -
Purchase of Investments	-
Investment Earnings	244,190.88
Net Cash Flows from Investing Activities	<u>\$ 244,190.88</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ 462,373.08</u>
Cash and Cash Equivalents, Beginning, as Reported	<u>\$ 2,508,478.35</u>
Cash and Cash Equivalents, Ending	<u>\$ 2,970,851.43</u>

**Reconciliation of Operating Income (Loss) to  
Net Cash Flows from Operating Activities:**

Operating Income (Loss)	\$ 1,399,619.48
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation - incl Amortization \$53,952.22 per FY08 CAFR Amortization	\$ 5,219,109.52
Change in Assets and Liabilities:	
Accounts Receivable incl ppa (\$14,859.40)	558,318.11
Inventories	2,223.94
Other Assets	391.38
Accounts Payable - incl ppa \$18,078.83	(344,576.39)
Compensated Absences Payable	(4,268.12)
Unearned Revenues	
Other Liabilities	<u>1,822.54</u>
Net Reconciling Items to be Added to (Deducted from) Operating Income	\$ <u>5,433,020.98</u>
Net Cash Flows from Operating Activities	<u>\$ 6,832,640.46</u>

**Noncash Investing, Capital and Financing Activities:**

Capital Assets Acquired through Lease - Incl Retainage \$2,779.17 & AP Non trade \$37,090.37	39,869.54
Bond Premium Amortization	-
Accrual of Computer Equipment as an Investment in Capital Assets	<u>\$ -</u>

**Note: See Internal Service Fund and Enterprise Information in the CAFR to compare to last FY.**  
<http://www.mmb.state.mn.us/doc/acct/2008.pdf>

STATE OF MINNESOTA  
 FLEET SERVICES FUND 910  
 FOOTNOTES TO FINANCIAL STATEMENTS  
 FOR THE QUARTER ENDED JUNE 30, 2009

9/11/09  
 unaudited

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Fleet Services utilized full accrual accounting. Fleet Services vehicle rentals are accrued to the period the vehicle was returned. Expenses are provided based on data received from the Minnesota Accounting and Procurement System (MAPS) and information by management. Insurance is capitalized and amortized over the period of coverage. Inventories (gasoline, parts, and tires) are calculated using a first in, first out basis. Capital assets are recorded at historical cost and capitalized in the month received. Other Revenue includes miscellaneous sales. Cash includes interest earned from the master lease program that is to be transferred into the account after the end of the period.

Basis of Depreciation by item indicated:

Vehicles	40 month life	25% salvage value
Computer Hardware & Software	various	no salvage value
Equipment	various	no salvage value

Effective October 1, 2003, Admin management increased the Department's Capital Asset threshold from \$2,000 to \$5,000. The capitalization threshold for betterments was decreased from \$500 to \$0.

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 3 restricts "Paid-in-Capital" amounts to \$252,000.00. Retained Earnings equal to the book value on hand at June 30, 1979, were recorded on the balance sheet as due to the General Fund as if the Fixed Assets had been obtained under advances authorized by M.S. 16A. 126.

Minnesota Laws 1985, Special Session Chapter 13, Section 17, Subdivision 2 raised the limits of contributed capital. Accordingly, in July 1985, contributed capital was increased \$250,000.

**2. CAPITAL ASSETS**

	Vehicles		Equipment, Building Imp, Land Imp, Software		Total Assets	
	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr/Amort	Acquired Cost	Acc Depr/Amort
Balances as of 6/30/08:	31,507,369.18	(14,224,540.76)	784,785.06	(268,890.06)	32,292,154.24	(14,493,430.82)
Additions	5,928,886.49		586,304.61		6,515,191.10	0.00
Deletions	(6,822,873.55)	4,854,279.73	(30,325.43)	30,325.43	(6,853,198.98)	4,884,605.16
Write-offs						
Prior Period Adjustments	(1,458.00)		0.00	0.00	(1,458.00)	0.00
Current Depreciation/Amortization		(5,124,623.80)		(94,485.72)		(5,219,109.52)
Balances as of 6/30/2009	30,611,924.12	(14,494,884.83)	1,340,764.24	(333,050.35)	31,952,688.36	(14,827,935.18)

The purchased price for the software is \$268,570.00, the total cost for equipment is \$92,354.75, the total cost of building improvements is \$822,309.49, and the total cost of land improvements is \$157,530.00.

**3. COMPENSATED ABSENCES**

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. This leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

	Current	NonCurrent
Compensated Absences, Beginning Balance	9,514.82	99,416.44
Increases in Compensated Absences	436.36	3,231.03
Decreases in Compensated Absences	0.00	(7,935.51)
Compensated Absences, Ending Balance	9,951.18	94,711.96

**4. NET OPEB OBLIGATION**

During FY2008, the State of Minnesota implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. This statement requires the state to measure and report other postemployment benefits (OPEB) expenses and related liabilities.

Net OPEB, Beginning Balance	2,717.63
Increases in Net OPEB	1,822.54
Decreases in Net OPEB	0.00
Net OPEB, Ending Balance	4,540.17



**5. LOANS PAYABLE TO THE GENERAL FUND**

Travel Management borrows from the General Fund to pay semi-annual Master Lease invoices. These loans are administered by the Department of Finance.

The following is a schedule of the current amount owed to Finance:

FY 09 Beginning Balance	1,750,000.00
FY 09 Advances	1,500,000.00
FY 09 Payments	<u>(2,125,000.00)</u>
Total Amount Due To General Fund	<u>1,125,000.00</u>

**6. LOANS PAYABLE TO THE MASTER LEASE PROGRAM**

Fleet Services periodically makes equipment purchases utilizing the Master Lease Program that is administered by the Department of Minnesota Management & Budget (MMB). These are loans that are paid off through semi-annual payments of both principal and interest to MMB over the term of the loan.

The following is a schedule by fiscal years of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of June 30, 2009.

2010	5,381,252.80
2011	3,092,589.28
2012	1,996,386.50
2013	<u>602,142.58</u>
Total Minimum Payments	11,072,371.16
Amount Representing Interest	<u>(373,041.27)</u>
Current Amount Needed To Satisfy Master Lease-Principal	<u>10,699,329.89</u>

**7. NET ASSETS**

During FY2002, the State of Minnesota implemented new accounting standards as prescribed by the Governmental Accounting Standards Board (GASB). The standards include revised statement formats which resulted in the change from retained earnings to net asset reporting. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Invested in Capital Assets, Net of Related Debt	6,385,553.75
Unrestricted Net Assets	<u>2,445,925.47</u>
Total Net Assets	<u>8,831,479.22</u>

**Schedule of Retained Earnings**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	7,053,016.89	7,032,946.11	7,359,570.01	7,971,465.36
Prior Period Adjustment (note 7)	(52,361.36)	2,216.84	0.00	21.67
Change in Accounting Principle	0.00	0.00	0.00	0.00
Quarterly Net Income (Loss)	<u>32,290.58</u>	<u>324,407.06</u>	<u>611,895.35</u>	<u>357,992.19</u>
Ending Retained Earnings	7,032,946.11	7,359,570.01	7,971,465.36	8,329,479.22
Add: Capital Contributions	<u>502,000.00</u>	<u>502,000.00</u>	<u>502,000.00</u>	<u>502,000.00</u>
Reconciliation to Total Net Assets	<u>7,534,946.11</u>	<u>7,861,570.01</u>	<u>8,473,465.36</u>	<u>8,831,479.22</u>

**8. ADJUSTMENT TO NET ASSETS**

In FY 2009, the prior period adjustment of \$14,859.40 represents an increase to beginning accounts receivable. The prior period adjustment of (\$1,458.00) represents a decrease to beginning capital assets vehicles. The prior period adjustment of (\$63,524.25) represents the increase to beginning accounts payable.

In FY 2008, the prior period adjustment of \$1,400.00 represents an increase to beginning accounts receivable non-trade, for the disposal of vehicles. The prior period adjustment of (\$12,911.23) and \$4,136.44 represents a decrease to beginning Equipment - Shop, Office, Etc., for items that were incorrectly reported as assets and should have been reported as supplies, and for beginning Accumulated Depreciation - Equipment - Shop, Office, Etc., respectively.

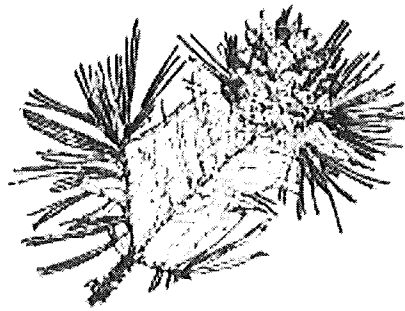
**9. RETAINAGE PAYABLE**

In FY08, construction was started in the building renovation for Fleet and Surplus Services. There is a .285% retainage until all contractual obligations completed in accordance of the contract.

STATE OF MINNESOTA  
Travel Management  
MAPS FUND 910  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2009

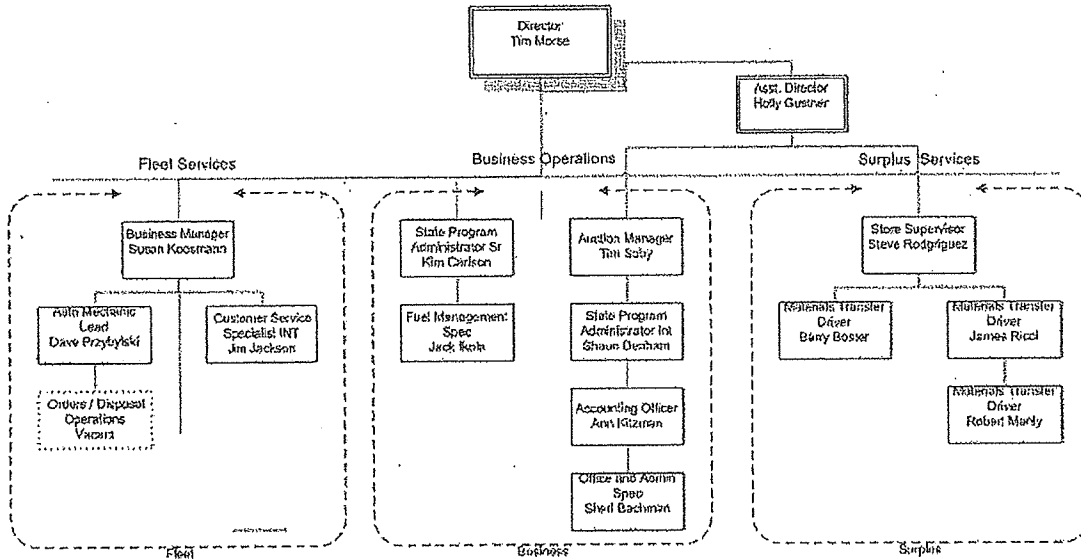
CONTACT:

	COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
B04	AGRICULTURE DEPT	958,032					958,032			958,032
B13	COMMERCE DEPT	113,747					113,747			113,747
B14	ANIMAL HEALTH BOARD	285,998					285,998			285,998
B20	EXPLORE MINNESOTA TOURISM	0								
B22	EMPLOYMENT & ECON DEVELOPMENT DEPT	392,173					392,173			392,173
B34	HOUSING FINANCE	42,457					42,457			42,457
B42	LABOR AND INDUSTRY DEPT	662,197					662,197			662,197
E25	CENTER FOR ARTS EDUCATION	7,128					7,128			7,128
E26	MN STATE COLLEGES/UNIVERSITIES	1,017,818					1,017,818			1,017,818
E37	CHILDREN, FAMILIES, & LEARNING	105,596					105,596			105,596
E44	FARIBAULT ACADEMIES	55,552					55,552			55,552
E50	ARTS BOARD	0					0			0
E60	HIGHER ED SERVICES OFFICE	19,415					19,415			19,415
G02	ADMINISTRATION DEPT	0					0			0
G02-ADMIN-148	Development Disabilities	0					0			0
G02-ADMIN-140	STAR (Tech Related Assitance)	0					0			0
G02-ADMIN-141	STAR (DHS)	0					0			0
G02-ADMIN-145	DEV DIS COUNCIL-FAMILY SUPPORT	0					0			0
G02-AGNT-940	STAR (Access to Telework)	0					0			0
G02-AGNT-941	STAR (Alternative Fin Prog)	0					0			0
G02-SERV-741	LMIC MN GEOGRAPHIC DATA CLEARINGHOUSE	0					0			0
G06	ATTORNEY GENERAL	6,340					6,340			6,340
G17	HUMAN RIGHTS DEPT	0					0			0
G19	INDIAN AFFAIRS COUNCIL	6,169					6,169			6,169
G53	SECRETARY OF STATE	0					0			0
G90	REVENUE INTERGOV'T PAYMENTS	0					0			0
G9R	FINANCE NON-OPERATING	0					0			0
H12	HEALTH DEPT	961,750					961,750			961,750
H55	HUMAN SERVICES DEPT	309,586					309,586			309,586
H75	VETERANS AFFAIRS DEPT	0					0			0
H76	VETERANS HOME BOARD	0					0			0
H7S	EMERGENCY MEDICAL SERVICES BD	35,686					35,686			35,686
J33	TRIAL COURTS	128,951					128,951			128,951
J65	SUPREME COURT	11,809					11,809			11,809
P01	MILITARY AFFAIRS DEPT	113,483					113,483			113,483
P07	PUBLIC SAFETY DEPT	648,565					648,565			648,565
P78	CORRECTIONS DEPT	1,143,299					1,143,299			1,143,299
R18	ENVIRONMENTAL ASSISTANCE	0					0			0
R29	NATURAL RESOURCES DEPT	0					0			0
R32	POLLUTION CONTROL AGENCY	74,556					74,556			74,556
T79	TRANSPORTATION DEPT	0					0			0
	Additional Agencies Receiving Federal Fund (Listed below)						0			0
							0			0
							0			0
							0			0
							0			0
							0			0
							0			0
	Total from All Other Agencies ( not included above)	5,955,940					5,955,940			5,955,940
	Total	13,056,247	0	0	0	0	13,056,247	0	0	13,056,247



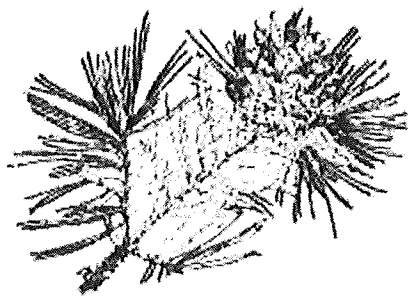
# Fleet Services Organizational Chart

Fleet and Surplus Services Organization Chart



## Changes in FTE

The Fleet Services roster currently has 8.5 full time positions.



## Section II – Financial Data

### Assumptions for the Rate Matrix

(Includes a 2 percent reduction in fleet size, 3 percent reduction in rates, 25 cent per gallon E85 rebate, and change in formula for administrative expense)

#### Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION  
Fleet Services Unit  
FOR FISCAL YEAR 2010

#### OPERATING REVENUE/EXPENSES

2575	Revenue - Vehicle Rental Change = -6.9% or (\$897,551) Anticipating continued decline in fleet size, 3% rate reduction, 25 cent E85 rebate, and change to rate formula
1A0-1E0	Salaries Change = -11.3% or (\$97,751) Anticipating moving staff numbers downward with retirements
2B0	Repairs Change = -72.0% or (\$257,513) Anticipating change to contracted maintenance management
2M0	Insurance Change = 12.2% or \$64,343 Anticipating an increase in insurance cost
2E0	Computer Services Change = 57.8% or \$109,852 Anticipating increase cost for OET services related to M5. ?
2M0	Other Operating Costs Change = 1953.2% or \$903,731 Anticipating vehicle maintenance will now show up in this category ? ?
2M0	Fees and Licenses Change = 10.5% or \$1,894 Small budget for licensing
2L0	Employee Development Change = 434.5% or \$8,129 Stronger drive toward employee development
2J0	Supplies - Parts and Fuel Change = -6.0% or (\$231,805) Anticipating change to contracted maintenance management
2K0	Depreciation Change = 3.2% or \$157,619 Anticipating increased depreciation due to increased vehicle cost
2P0	Agency and Statewide Indirect Costs Change = -21.5% or (\$90,611)

### **Fleet Size and Composition**

The trend in Fleet Services fleet size has been gradually downward over the last few years. This trend is expected to continue at a slower pace. The Fleet Council continues to push for improved utilization of state fleet vehicles. This effort is expected to cause the fleet size to continue to shrink somewhat.

### **Salaries and Operating Expenses**

Fleet Services is expecting to have two less staff FTE in FY2010. Retiring staff have not been replaced. Changes in operations have resulted in fewer staff required numbers.

The move toward a shared fleet management information system will need to be monitored to assure that adequate staffing is provided. This project is critical to the success of the Drive to Excellence fleet project.

### **Fuel Pricing**

Fuel pricing is expected to continue to be a challenge. The changing world economy, investor speculation, and political unrest keep fuel pricing unstable. Fleet Services rates use the U.S. Department of Energy prediction along with historical data for fuel pricing. However, the Department of Energy cannot predict supply disruptions such as hurricanes and terrorist actions.

### **Depreciation**

Depreciation for vehicles is calculated on a straight line basis over 40 months to a residual value of 25 percent of the initial capital cost. Each vehicle is depreciated beginning in the month that the vehicle is received and continuing through the 40<sup>th</sup> month in service. Each vehicle then retains 25 percent of its capital cost as residual value until the vehicle is sold.

Other capital assets are depreciated on a straight line basis over the projected life of the asset. In most cases no residual value is anticipated.

*Policy for depreciation?*

## Rate Matrix

Summary	Total
Salaries	770,000
Rent - Bldg	0
Repairs - Vehicle	100,000
Repairs - Other	125,000
Insurance	590,000
Printing	2,500
Professional/Technical	250,000
Computer Services	300,000
Communications	25,000
Travel	5,000
Other Operating Costs	950,000
Fees and Licenses	20,000
Employee Development	10,000
Supplies - Parts & Fuel	3,600,000
Supplies - Shop & Office	7,500
Depreciation	5,100,000
Amoritization	55,000
Statewide & Agency Indirect Costs	330,390
<b>Total</b>	<b>12,240,390</b>
Interest Income	300,000
Non Operating Revenue	0
Gain/(Loss) Sale of Vehicles	(50,000)
Interest Expense	(550,000)
Other Revenue	25,000
<b>Total Basis for Rates</b>	<b>12,515,390</b>
<b>Requested vs Breakeven Rates</b>	
Revenue at Requested Rates	12,110,431
Revenue at Breakeven Rates	12,515,390
Revenue Variance	404,959
<b>Requested vs Current Rates</b>	
Revenue at Requested Rates	12,110,431
Revenue at Current Rates	12,747,822
Revenue Variance	637,391



## Rate Matrix Computation

Long-term Rentals	Total	Automobile	Special Purpose	Light Truck	Medium Truck
Projected Miles	26,781,970	19,104,168	5,156,100	2,500,186	21,516
Projected Count	1,730	1,219	340	169	2
Revenue Percentage	100.00%	66.4%	21.9%	11.5%	0.2%
Salaries	770,000	511,604	168,738	88,391	1,267
Rent - Bldg	0	0	0	0	0
Repairs - Vehicle	100,000	66,442	21,914	11,479	164
Repairs - Other	125,000	83,053	27,392	14,349	206
Insurance	590,000	392,009	129,293	67,728	971
Printing	2,500	1,661	548	287	4
Professional/Technical	250,000	166,105	54,785	28,698	411
Computer Services	300,000	199,326	65,742	34,438	493
Communications	25,000	16,611	5,478	2,870	41
Travel	5,000	3,322	1,096	574	8
Other Operating Costs	950,000	631,200	208,183	109,054	1,563
Fees and Licenses	20,000	13,288	4,383	2,296	33
Employee Development	10,000	6,644	2,191	1,148	16
Supplies - Parts & Fuel	3,600,000	2,391,916	788,904	413,258	5,922
Supplies - Shop & Office	7,500	4,983	1,644	861	12
Depreciation	5,100,000	3,388,548	1,117,614	585,449	8,389
Amortization	55,000	36,543	12,053	6,314	90
Statewide & Agency Indirect Costs	330,390	219,518	72,402	37,927	543
<b>Total</b>	<b>12,240,390</b>	<b>8,132,775</b>	<b>2,682,359</b>	<b>1,405,121</b>	<b>20,135</b>
Interest Income	300,000	199,326	65,742	34,438	493
Gain/(Loss) Sale of Vehicles	(50,000)	(33,221)	(10,957)	(5,740)	(82)
Interest Expense	(550,000)	(365,432)	(120,527)	(63,137)	(905)
Other Revenue	25,000	16,611	5,478	2,870	41
<b>Total Basis for Rates</b>	<b>12,515,390</b>	<b>8,315,490</b>	<b>2,742,622</b>	<b>1,436,690</b>	<b>20,588</b>

## Six Year Rate Comparison

### Lease Rate History for Individualized Leases

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Existing Vehicle Rate Adjustment	3.5%	3.5%	3.5%	3.5%	0.0%	-3.0%
Actual Gasoline Cost History *	\$1.97	\$2.51	\$2.60	\$3.20	\$2.60	\$2.30
Average New Car Acquisition Cost *	\$14,350	\$14,940	\$17,003	\$17,977	\$18,626	\$19,200

\* FY2009 and FY2010 estimated

Note: This chart does not include categorized leases. Categorized leases were discontinued in FY2003 and are being completely phased out of the fleet.

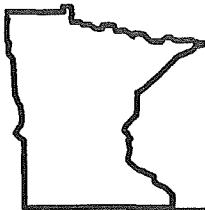
Note: This chart does not include the 25 cent per gallon credit for the use of E85 fuel.

# History and Proforma

## History and Proforma Fleet Services Unit Statement of Revenues, Expenses & Changes in Retained Earnings

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 6MA/6MA	FY2010 Proforma	Change	% Change
<b>Operating Revenue</b>									
Vehicle Rental	12,328,602	12,354,208	12,102,845	12,892,851	13,352,240	13,007,981	12,110,431	(897,551)	-6.9%
Other Revenue	310,017	401,714	380,010	38,914	45,195	26,251	25,000	(1,251)	-4.8%
<b>Total Operating Revenue</b>	<b>12,638,619</b>	<b>12,755,922</b>	<b>12,482,855</b>	<b>12,931,765</b>	<b>13,397,435</b>	<b>13,034,232</b>	<b>12,135,431</b>	<b>(898,801)</b>	<b>-6.9%</b>
<b>Operating Expenses</b>									
Salaries & Benefits	745,689	711,351	724,459	780,258	706,811	867,751	770,000	(97,751)	-11.3%
Rent	225,393	246,963	247,688	237,721	178,692	57,398	0	(57,398)	-100.0%
Repairs - Vehicle	710,144	772,869	771,823	503,824	401,039	357,513	100,000	(257,513)	-72.0%
Repairs - Other	0	0	0	1,882	0	2,054	125,000	122,946	5935.8%
Insurance	532,913	500,377	513,988	578,478	604,408	525,657	590,000	64,343	12.2%
Printing	485	0	74	20	0	1,255	2,500	1,245	99.2%
Professional & Technical Services	0	74,161	2,977	11,542	78,259	89,006	250,000	160,994	180.9%
Computer Services	31,948	95,453	15,592	149,489	160,979	190,148	300,000	109,852	57.8%
Communications	11,315	19,856	17,089	16,563	19,431	18,785	25,000	6,215	33.1%
Travel	0	2,319	591	3,103	2,936	2,981	5,000	2,019	67.7%
Other Operating Expenses	164,204	202,509	175,416	85,335	50,158	46,269	950,000	903,731	1853.2%
Vehicle License Fees	20,058	9,981	46,048	19,011	15,350	18,107	20,000	1,894	10.5%
Employee Development	752	990	705	3,587	3,392	1,871	10,000	8,129	434.5%
Supplies - Parts & Fuel	3,224,694	3,580,879	4,163,347	4,251,836	4,938,096	3,831,805	3,600,000	(231,805)	-6.0%
Supplies - Shop & Office	11,325	12,355	107,606	7,499	6,502	5,965	7,500	1,535	25.7%
Supplies - Bulk Fuel	0	0	0	0	0	0	0	0	
Depreciation	4,965,293	3,711,567	3,692,132	4,443,488	4,951,733	4,942,381	5,100,000	157,619	3.2%
Amortization	0	0	0	53,714	53,714	53,953	55,000	1,047	1.9%
Indirect Costs	441,303	372,924	321,915	384,731	460,919	421,001	330,390	(90,611)	-21.5%
<b>Total Operating Expenses</b>	<b>11,085,517</b>	<b>10,314,554</b>	<b>10,791,449</b>	<b>11,532,091</b>	<b>12,633,419</b>	<b>11,433,869</b>	<b>12,240,390</b>	<b>806,491</b>	<b>7.1%</b>
<b>Operating Income (Loss)</b>	<b>1,553,002</b>	<b>2,441,368</b>	<b>1,691,406</b>	<b>1,399,674</b>	<b>764,016</b>	<b>1,600,333</b>	<b>(104,959)</b>	<b>(1,705,293)</b>	<b>-106.6%</b>
<b>Non-operating Revenue (Expense)</b>									
Interest Revenue	122,369	198,930	339,448	517,408	441,826	266,299	300,000	13,701	4.8%
Non-operating Revenue (Expense)	0	0	0	54,000	0	0	0	0	
Gain (Loss) on Sale of Fixed Assets	(31,858)	(53,116)	79,665	(211,441)	86,606	(29,429)	(50,000)	(20,571)	69.9%
Interest Expense	(447,479)	(335,215)	(694,303)	(515,052)	(606,679)	(663,051)	(559,000)	113,051	-17.1%
Excessive Reserve Payback	0	0	0	0	(338,150)	0	(370,000)	(370,000)	
<b>Total Non-operating Revenue (expense)</b>	<b>(356,948)</b>	<b>(189,401)</b>	<b>(275,191)</b>	<b>(155,085)</b>	<b>(316,397)</b>	<b>(406,181)</b>	<b>(670,000)</b>	<b>(263,819)</b>	<b>65.0%</b>
<b>Unusual Items</b>									
<b>Net Income (Loss)</b>	<b>1,196,054</b>	<b>2,251,967</b>	<b>1,416,216</b>	<b>1,244,588</b>	<b>447,619</b>	<b>1,194,152</b>	<b>(774,959)</b>	<b>(1,969,111)</b>	<b>-164.9%</b>
<b>Retained Earnings - Beginning of Period</b>	<b>175,002</b>	<b>1,368,561</b>	<b>3,610,396</b>	<b>5,027,671</b>	<b>6,612,775</b>	<b>7,053,020</b>	<b>8,197,027</b>		
Prior Period Adjustment	(2,495)	(10,132)	1,060	340,516	-7,375	(50,145)			
<b>Retained Earnings - as Restated</b>	<b>172,507</b>	<b>1,358,429</b>	<b>3,611,456</b>	<b>5,368,187</b>	<b>6,605,401</b>	<b>7,002,875</b>	<b>8,197,027</b>		
<b>Retained Earnings - End of Period</b>	<b>1,368,561</b>	<b>3,610,396</b>	<b>5,027,671</b>	<b>6,612,775</b>	<b>7,053,020</b>	<b>8,197,027</b>	<b>7,422,068</b>		
<b>Contributed Capital</b>	<b>502,000</b>	<b>502,000</b>	<b>502,000</b>	<b>502,000</b>	<b>502,000</b>	<b>502,000</b>	<b>502,000</b>		
<b>Total Net Assets</b>	<b>1,870,561</b>	<b>4,112,396</b>	<b>5,529,671</b>	<b>7,114,775</b>	<b>7,555,020</b>	<b>8,699,027</b>	<b>7,924,068</b>		

*Handwritten notes:*  
 - 100% increase repairs  
 - from R/W  
 - window  
 - software



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**MINNESOTA MANAGEMENT & BUDGET—MANAGEMENT ANALYSIS & DEVELOPMENT**

**Services Provided**

The Management Analysis and Development Division is a fee-for-service management consulting group providing custom-designed services and training to state and local governments and higher education.

These services include:

- Business Process Redesign and Reengineering
- Organization and Program Evaluation, Best Practices Identification, Analytical Studies, Grant Writing, and Survey Research
- Training, Curriculum Development and Online Service
- Organization Development, Change Management, Management Coaching, Staff Development and Team Effectiveness
- Organization Structure and Staffing Redesign, Roles and Responsibilities Clarification, and Communications Plans
- Meeting Design and Facilitation, Strategic and Operational Planning Processes, and Stakeholder Feedback

**OMB Circular A-87, Attachment B Selected items of Cost, Section 32.a**

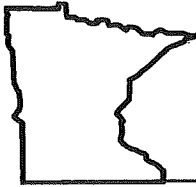
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

**OMB Circular A-87, Attachment B Selected items of Cost, Section 42**

- *"The cost of training provided for employee development is allowable".*

**How Rates are Computed**

Rates are determined annually to provide for recovery of operating costs with a breakeven objective.



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

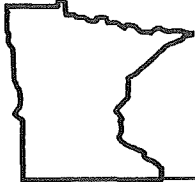
**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**MINNESOTA MANAGEMENT AND BUDGET**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

MANAGEMENT ANALYSIS & DEVELOPMENT  
 FUND 890

R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)		500
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		500
<b>A-87 Revenues (Actual and Imputed)</b>		
From Attachment A	2,270	
Other Revenues	-	
<b>Total Revenues</b>	2,270	
<b>Expenditures (Actual Cash)</b>		
Per State's Financial Report	2,197	
Operating Expense	-	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	-	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
<b>Total OMB A-87 Allowable Expenditures</b>	2,197	
<b>Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	15	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
<b>Total Adjustments</b>	15	
<b>Net Increase to Retained Earnings Balance</b>		88
<b>A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009</b>	A)	588
Allowable Reserve	B)	366
Excess Balance (A)-(B)		222

(If less than zero, the amount on (A) is the beginning A-87 R.E. Balance for the next year's reconciliation. If there is an excess balance, then the federal share for the next year) gov't, then the amount on B) will be the beginning balances should be returned to the federal



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
Section II—Billed Services

**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**MINNESOTA MANAGEMENT AND BUDGET**

FOR YEAR ENDING JUNE 30, 2009  
(All Figures in 000's)

MANAGEMENT ANALYSIS & DEVELOPMENT  
FUND 890

**PART II A-87 CONTRIBUTED CAPITAL BALANCE**

**A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2008**

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

**Net Transfers**

FY 2007 A-87 Excess Retained Earnings Settlement State Sources  
-Total State portion of Excess Retained Earning

**A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2009**

C)

**PART III A-87 ADJUSTMENTS BALANCE**

**A-87 ADJUSTMENTS BALANCE JULY 1, 2008**

ADJUSTMENTS

Less: A-87 Unallowable Costs

Plus: A-87 Allowable Costs

FY 98 PPD Adjustment

Accumulated Prior Year Imputed Interest Adjustments

Current Year Imputed Interest Adjustment

**Total Adjustments**

**A-87 ADJUSTMENTS BALANCE JUNE 30, 2009**

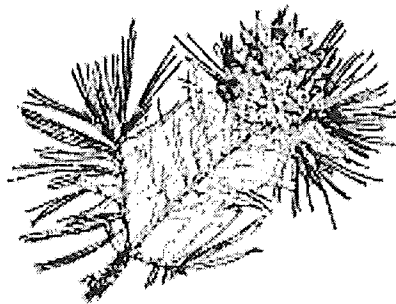
D)

**PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL  
AND ADJUSTED BALANCE TO CAFR**

Prior period adjustments to Retained earnings balance

**RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST  
BALANCES TO CAFR (A)+(C)+(D)**

439



STATE OF MINNESOTA  
MANAGEMENT ANALYSIS FUND 890  
STATEMENT OF NET ASSETS  
JUNE 30, 2009

10/08/09  
Unaudited

	FY09	FY08
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	366,039.95	292,725.58
Accounts Receivable	391,805.10	373,180.91
Prepaid Insurance	0.00	0.00
Prepaid Worker's Compensation Insurance	0.00	0.00
Total Current Assets	<u>757,845.05</u>	<u>665,906.49</u>
<b>NONCURRENT ASSETS</b>		
Capital Assets (Note 5)	0.00	0.00
Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>
Total Noncurrent Assets	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u>757,845.05</u>	<u>665,906.49</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	57,607.75	45,861.32
Salaries Payable	79,474.19	87,833.20
Compensated Absences Payable (Note 3)	14,279.73	12,574.48
Deferred Revenue	0.00	0.00
Due to Other Funds	0.00	375.00
Total Current Liabilities	<u>151,361.67</u>	<u>146,644.00</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences Payable (Note 3)	160,790.14	150,030.41
Net OPEB Obligation (Note 4)	<u>6,595.28</u>	<u>3,544.41</u>
Total Noncurrent Liabilities	<u>167,385.42</u>	<u>153,574.82</u>
<b>TOTAL LIABILITIES</b>	<u>318,747.09</u>	<u>300,218.82</u>
<b>NET ASSETS (Note 5)</b>		
Invested in Capital Assets, Net of Related Debt	0.00	0.00
Unrestricted Net Assets	<u>439,097.96</u>	<u>365,687.67</u>
<b>TOTAL NET ASSETS</b>	<u>439,097.96</u>	<u>365,687.67</u>



STATE OF MINNESOTA  
 MANAGEMENT ANALYSIS FUND 890  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 QUARTER ENDED JUNE 30, 2009

10/8/09  
 Unaudited

	FY09 QTD	FY09 YTD	FY08 QTD	FY08 YTD
<b>OPERATING REVENUES</b>				
Consulting	552,718.29	1,617,631.32	523,509.34	1,561,400.11
Training	162,424.08	652,868.58	156,592.50	657,432.00
Total Operating Revenues	715,142.37	2,270,499.90	680,101.84	2,218,832.11
<b>OPERATING EXPENSES (Note 1)</b>				
Salaries & Benefits	346,800.88	1,405,956.10	330,246.49	1,481,860.89
Rent	20,444.35	97,249.52	18,192.09	63,728.55
Maintenance & Repairs	0.00	0.00	200.10	423.10
Insurance	44.49	178.00	872.49	3,490.00
Printing	3,805.91	17,827.91	3,651.46	17,585.00
Professional & Technical Services	147,082.10	406,187.25	113,300.17	266,708.17
Computer & Systems Services	0.00	8,013.12	208.66	7,382.41
Purchased Services	2,596.43	84,812.94	4,564.73	89,982.13
Communications	13,741.28	51,872.21	18,483.39	48,059.40
Travel-In State	1,005.11	7,910.64	4,881.57	11,000.32
Travel-Out State	0.00	0.00	0.00	373.51
Employee Development	20.00	1,805.12	95.00	3,247.00
Supplies	7,546.82	34,812.55	16,555.27	73,005.61
Indirect Costs	20,293.25	80,464.25	17,452.37	69,537.62
Total Operating Expenses	563,380.62	2,197,089.61	528,703.79	2,136,383.74
<b>OPERATING INCOME (LOSS)</b>	151,761.75	73,410.29	151,398.05	82,448.40
<b>CHANGE IN NET ASSETS</b>	151,761.75	73,410.29	151,398.05	82,448.40
<b>NET ASSETS, BEGINNING</b>	287,336.21	365,687.67	214,289.62	283,239.27
Adjustment to Net Assets (Note 6)	0.00	0.00	0.00	0.00
<b>NET ASSETS, ENDING</b>	439,097.96	439,097.96	365,687.67	365,687.67

STATE OF MINNESOTA  
MANAGEMENT ANALYSIS FUND 890  
STATEMENT OF CASH FLOWS  
QUARTER ENDED JUNE 30, 2009

10/8/09  
Unaudited

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	2,251,500.71
Payments to Employees	(1,398,799.26)
Payments to Suppliers for Goods and Services	<u>(779,387.08)</u>
Net Cash Provided by (Used for) Operating Activities	<u>73,314.37</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Capital Contributions	<u>0.00</u>
Net Cash Provided by (Used for) Noncapital and Related Financing Activities	<u>0.00</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchases of Fixed Assets	0.00
Proceeds from Sale of Fixed Assets	0.00
Payments of Interest	0.00
Capital Contributions	<u>0.00</u>
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>0.00</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Earnings	<u>0.00</u>
Net Cash Provided by (Used for) Investing Activities	<u>0.00</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>73,314.37</b>
Cash and Cash Equivalents, Beginning	<u>292,725.58</u>
Cash and Cash Equivalents, Ending	<u>366,039.95</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Operating Income	73,410.29
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation Expense	0.00
Amortization Expense	0.00
(Increase) Decrease in Accounts Receivable	(18,624.19)
(Increase) Decrease in Inventories	0.00
(Increase) Decrease in Prepaid Expenses	0.00
(Increase) Decrease in Due from Other Fund	0.00
(Increase) Decrease in Other Current Assets	0.00
Increase (Decrease) in Accounts Payable	11,746.43
Increase (Decrease) in Salaries Payable	(8,359.01)
Increase (Decrease) in Due to Other Fund	(375.00)
Increase (Decrease) in Sales Tax Payable	0.00
Increase (Decrease) in Compensated Absences	12,464.98
Increase (Decrease) in Net OPEB Obligation	3,050.87
Increase (Decrease) in Deferred Revenue	0.00
Increase (Decrease) in Other Current Liabilities	0.00
Total Adjustments	<u>(95.92)</u>
Net Cash Provided by (Used for) Operating Activities	<u>73,314.37</u>
<b>Noncash Investing, Capital, and Financing Activities</b>	
None	

STATE OF MINNESOTA  
 MANAGEMENT ANALYSIS FUND 890  
 BUDGET TO ACTUAL COMPARISON  
 QUARTER ENDED JUNE 30, 2009

10/8/09  
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUES</b>						
Sales	544,687.50	1,089,375.00	715,142.37	2,270,499.90	170,454.87	1,181,124.90
Total Operating Revenues	544,687.50	1,089,375.00	715,142.37	2,270,499.90	170,454.87	1,181,124.90
<b>OPERATING EXPENSES</b>						
Salaries & Benefits	436,677.25	873,354.50	346,800.88	1,405,956.10	89,876.37	(532,601.60)
Rent	18,736.25	37,472.50	20,444.35	97,249.52	(1,708.10)	(59,777.02)
Maintenance & Repairs	375.00	750.00	0.00	0.00	375.00	750.00
Insurance	575.00	1,150.00	44.49	178.00	530.51	972.00
Printing	5,000.00	10,000.00	3,805.91	17,827.91	1,194.09	(7,827.91)
Professional & Technical Services	12,500.00	25,000.00	147,082.10	406,187.25	(134,582.10)	(381,187.25)
Computer & Systems Services	2,500.00	5,000.00	0.00	8,013.12	2,500.00	(3,013.12)
Purchased Services	12,500.00	25,000.00	2,596.43	84,812.94	9,903.57	(59,812.94)
Communications	11,336.25	22,672.50	13,741.28	51,872.21	(2,405.03)	(29,199.71)
Travel-In State	1,256.25	2,512.50	1,005.11	7,910.64	251.14	(5,398.14)
Travel-Out State	125.00	250.00	0.00	0.00	125.00	250.00
Employee Development	2,500.00	5,000.00	20.00	1,805.12	2,480.00	3,194.88
Materials & Supplies	22,131.75	44,263.50	7,546.82	34,812.55	14,584.93	9,450.95
Indirect Costs	20,225.00	40,450.00	20,293.25	80,464.25	(68.25)	(40,014.25)
Total Operating Expenses	546,437.75	1,092,875.50	563,380.62	2,197,089.61	(16,942.87)	(1,104,214.11)
<b>OPERATING INCOME (LOSS)</b>	<u>(1,750.25)</u>	<u>(3,500.50)</u>	<u>151,761.75</u>	<u>73,410.29</u>	<u>153,512.00</u>	<u>76,910.79</u>
<b>NET INCOME (LOSS)</b>	<u>(1,750.25)</u>	<u>(3,500.50)</u>	<u>151,761.75</u>	<u>73,410.29</u>	<u>153,512.00</u>	<u>76,910.79</u>

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

This account utilizes full accrual accounting.

Expenses are based on data received from the MN State Accounting System (MAPS). Also, the Department of Minnesota Management and Budget (MMB) allocates indirect costs.

Capital assets are recorded at historical cost less accumulated depreciation. Capital assets are depreciated on a straight line basis with no salvage value. Equipment, furniture and fixtures are depreciated over various time periods based on the useful life of the asset.

MMB's Capital Asset threshold for proprietary funds is \$5,000. The capitalization threshold for betterments is \$0. The Management Analysis and Development Division does not have capital assets at this time.

**2. LEGISLATION AND AUTHORITY**

Minnesota Laws of 1985 First Special Session, Chapter 13, Section 123, amended Minnesota Statutes of 1984, Section 16B.36, Subdivision 1, gave authority for creation of Management Analysis.

Management Analysis transferred from the Department of Administration to the Department of Minnesota Management and Budget under the Governor's Reorganization Order 195, effective August 20, 2008.

**3. COMPENSATED BALANCES**

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employments. The accumulated leave is shown as a liability.

	Short Term	Long-Term
Compensated, Beginning Balance	12,983.15	154,906.40
Increases in Compensated Balance	1,296.58	5,883.74
Decreases in Compensated Balance	0.00	0.00
Compensated, Ending Balance	<u>14,279.73</u>	<u>160,790.14</u>

**4. NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION**

During FY2008, the State of Minnesota implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. This statement requires the state to measure and report other postemployment benefits (OPEB) expenses and related liabilities.

**5. NET ASSETS**

During FY2002, the State of Minnesota implemented new accounting standards as prescribed by the Governmental Accounting Standards Board (GASB). The standards include revised statement formats which resulted in the change from retained earnings to net asset reporting. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Invested in Capital Assets, Net of Related Debt	0.00
Unrestricted Net Assets	<u>439,097.96</u>
Total Net Assets	<u>439,097.96</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	365,687.67	268,316.95	284,878.94	287,336.21
Prior Period Adjustment	0.00	0.00	0.00	0.00
Monthly Net Income (Loss)	<u>(97,370.72)</u>	<u>16,561.99</u>	<u>2,457.27</u>	<u>151,761.75</u>
Ending Retained Earnings	268,316.95	284,878.94	287,336.21	439,097.96
Add: Capital Contributions	0.00	0.00	0.00	0.00
Reconciliation to Total Net Assets	<u>268,316.95</u>	<u>284,878.94</u>	<u>287,336.21</u>	<u>439,097.96</u>





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**DATE:** June 5, 2008

**TO:** Britta Reitan, Executive Budget Officer  
Finance

**FROM:** Judy Plante, Division Director  
**Management Analysis & Development**

**SUBJECT:** Business Plan Follow-up – Management Analysis & Development

Recently the Department of Finance requested additional information for Management Analysis & Development. As part of the annual business planning process, a variety of factors are evaluated and included in the plan. Specifically revenue and expense projections are carefully reviewed to ensure a rate plan that accurately reflects the financial requirements. In addition for FY 2009, businesses were asked to carefully review rates to determine if expenditures could be reduced or sales increased with the net effect of providing relief to customers.

MAD's proposed FY 2009 rate is the same as its FY 2008 rate, while the division's salary and benefit expenses are expected to increase by 14 percent. We expect to accommodate our increased costs through a combination of increased sales, a modest reduction in retained earnings, and adjusting our discretionary expenses as we monitor expenses versus income throughout the year. In particular, we may keep vacant positions open, especially if the positions don't contribute directly to revenue generation or if client demand isn't sufficient to warrant filling them. However, we will avoid reducing staffing expenses if doing so would reduce our ability to generate revenue and serve our clients.

The consulting and training services MAD provides are discretionary. Our clients may choose to hire us, hire a competitor, provide the service themselves, or do without the service. They may choose to buy as much or as little of MAD's services as their resources permit. As clients face increased pressure to contain or reduce costs, they may choose to reduce their use of MAD services. As we negotiate interagency agreements with our clients, it's essential that we manage our costs so that our clients find us to be a competitive service.

For several reasons, it's impossible to confidently project our FY 2010 revenue and expenses. On the demand side, MAD's mix of clients and client agencies varies considerably from year to year. The size and scope of projects varies as well. Our clients typically don't know that they'll need our services until the problems we're hired to address have reached a critical stage, and action of some kind is required. On the supply side, the expense associated with salaries and insurance (80 percent of the division's budget), indirect costs and inflation for FY 2010 is unknown, as is the size of the division, which will depend on customer demand.

cc Julie Poser  
Lenora Madigan



## Management Analysis and Development

**MAD is proposing no rate increase for FY 2009.** The consulting rate would remain at \$125 per hour. Specific courses will be priced based on the total cost of providing the course and the number of participants (consistent with past practice).

Projected Retained Earnings: \$247,439 (decrease of \$7,000)

Projected Revenues: \$2,178,750

FTE: 20.9

Rate History: FY 2008 increase of \$5, FY 2007 increase of \$5, FY 2006 increase of \$12

General Fund: \$356,000 in FY 2008 (funds legislative mandates and cross-agency mgmt efforts)  
\$341,000 in FY 2009

### Assumptions:

- MAD is assuming a 14% or \$211,000 increase in the cost of salaries and benefits for FY 2009.
- To offset this growth they are planning to reduce P/T services by 77%, a \$171,544 reduction. The reduction in P/T services means using fewer outside consulting services.
- MAD is also projecting 3% growth in revenue, an increase of \$59,110 over FY 2008.
- MAD is assuming consultants and trainers will increase productivity by 2% across the board.
- Increase of 9.6% in billable units.

### Risk:

Given tight agency budgets, agencies may be hesitant to use MAD for consulting and training, however the rates for MAD are comparable, or more affordable than outside consulting groups. MAD has been able to consistently grow sales year over year for the past four years, but this budget environment may present increased difficulty.

The business plan is projecting significant increases in salary costs, but given the pending reorganization that was not considered in the business plan, there may be additional savings in salaries that were not included in salary calculations.

I have expressed some concern about the drastic reduction in the level of P/T services and have asked for additional information about how this will be achieved and what impact it will have.

### Recommendation:

I recommend approval of the business plan as submitted. There is some risk given the assumptions about the growth of revenue and billable hours, but with the transition in MAD leadership there may be opportunities for additional savings to mitigate the risk.

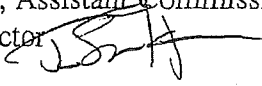
Britta Reitan  
DOF  
June 2008





**Date:** July 10, 2008

**To:** Dana Badgerow, Commissioner  
Department of Administration

**From:** James Schowalter, Assistant Commissioner/  
State Budget Director 

**Phone:** 651-201-8011

**Subject:** FY 2009 Management Analysis Division Rate Package

Pursuant to your request, the Department of Finance & Employee Relations approves the FY 2009 rates for the Management Analysis Division as proposed in its business plan submitted on May 21, 2008.

cc: Lenora Madigan, Administration  
Julie Poser, Administration  
Judy Plante, Administration  
Brian Steeves, Finance & Employee Relations  
Britta Reitan, Finance & Employee Relations





DATE: May 21, 2008

TO: Tom Hanson, Commissioner  
Department of Finance

FROM: Dana B. Badgerow  
Commissioner

VOICE: 651.201.2566  
FAX: 651.297.7909  
TTY: 651.297.4357

SUBJECT: FY 2009 Business Plan – Management Analysis Division

Attached is Management Analysis Division's Business Plan for your approval. If you need additional information or have any questions, please contact either Julie Poser (651.201.2531) or Lenora Madigan (651.201.2563).

Reviewed by: *Lenora Madigan* 5.21.08  
Financial Management and Reporting Date

Approved: *Aam JW* 5/21/08  
Commissioner Date





MANAGEMENT ANALYSIS  
 FY09 BUSINESS PLAN  
 May 13, 2008

No rate change requested. The FY09 proposed rate is \$125 per hour. This rate is lower than the 4% increase projected in the Admin Informational Bulletin, Admin 06-09, September 29, 2006.

Page 3-5 In FY 2008, MAD continued operating a strong business with a reasonable level of retained earnings and good prospects for additional business. This rate reflects the real costs of providing services, including increases in the base costs to MAD, and maintaining a lower balance in retained earnings.

Successes in FY 2008 include: completion of the Veterans Long Term Care Task Force; for many years MAD consultants have been engaged with CrimNet which has evolved into an integral part of the Bureau of Criminal Apprehension; the second Emerging Leaders Institute and Manager's Conference were held; MAD staff successfully juggled work with the absence of key staff. Challenges continue to arise as a result of the retirement shift which has had an impact on relationships with long-term clients. MAD will continue to focus on cost reduction and process streamlining as a result of increasing budget pressures in client organizations. MAD closely monitors revenues and fine-tunes expenditures accordingly, in order to maintain fiscal health and build retained earnings. MAD is approaching the end of FY 2008 in a reasonable financial position.

Page 8 MAD is the State of Minnesota's management consulting and training organization. MAD offers a wide range of consulting and training services to state and local government and higher education. MAD has worked on hundreds of projects with all departments, most agencies, many boards, units of local government, and higher education institutions.

Page 13-14 MAD anticipates more projects involving technology, intergovernmental problem-solving, multiple discipline approaches, and re-prioritization of resources and talent. MAD anticipates that more sales will be made to clients with non-General Fund revenue sources. The client mix has become more diversified since FY 2006, when the top 5 customers accounted for 65% of revenue. The top 5 customers in FY07 accounted for 60% of total revenue. To address the challenging market, MAD will 1) expand marketing contacts in local government, judicial branch, and higher education; 2) implement expanded outreach efforts; 3) maintain ongoing contacts with previous clients; 4) increase contracts to human resource organizations; and 5) continue emphasizing business process reengineering skills and services. The most recent surveys (FY 2008 clients) indicate that 100% of respondents said the engagement made a positive contribution to the organization and 100% were usually or always satisfied with MAD's services.

Page 15-16 A rate comparison to the private sector reflects that MAD's hourly rate is at the lower end compared to rates of consulting firms operating primarily in the Twin Cities. Several also consult nationally. The industry fees as of July 2007 were generally higher.

Page 17-18 MAD's contingency plans if revenues are less than projected include: 1) expenses vs. income will be monitored throughout the year, 2) discretionary spending will be adjusted as needed, 3) aggressive marketing will be pursued, and 4) MAD may propose a mid-year rate adjustment. With the requested rate of \$125, MAD anticipated to end the year with approximately one and one third months of operating funds. Retained earnings are projected to decrease by \$7,001 with an ending balance of \$247,439.

Page 19 Assumptions – An explanation of changes in operating expenditures from the previous fiscal year; include the amount of change, percentage of change, and the rationale for the change.

Page 20 Rate Matrix – The FY09 calculations including projected expenditures by cost center and billable units used to determine the rates to be charged.

Page 23 Proforma – A six year comparison of revenues, expenditures, and changes in retained earnings.

	FY09 PROFORMA	Change FY09-08	Percent Change
Revenue	\$2,178,750	\$59,110	3%
Salaries	\$1,746,709	\$211,223	14%
Non-Salaries	\$439,042	(\$173,911)	(28%)

Projected FY 2009 Net Income – (\$7,001)  
 Projected FY 2009 Retained Earnings - \$247,439

11

12

13



**Management Analysis & Development  
Fund 890**

**FISCAL YEAR 2009**

**Business Plan**

May 13, 2008  
Judy Plante, Director  
Department of Administration  
Management Analysis & Development  
Room 203 Administration Building  
50 Sherburne Avenue  
Saint Paul, Minnesota 55155  
Phone: (651) 201-2290  
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### **Section III: Current Financial Statement**

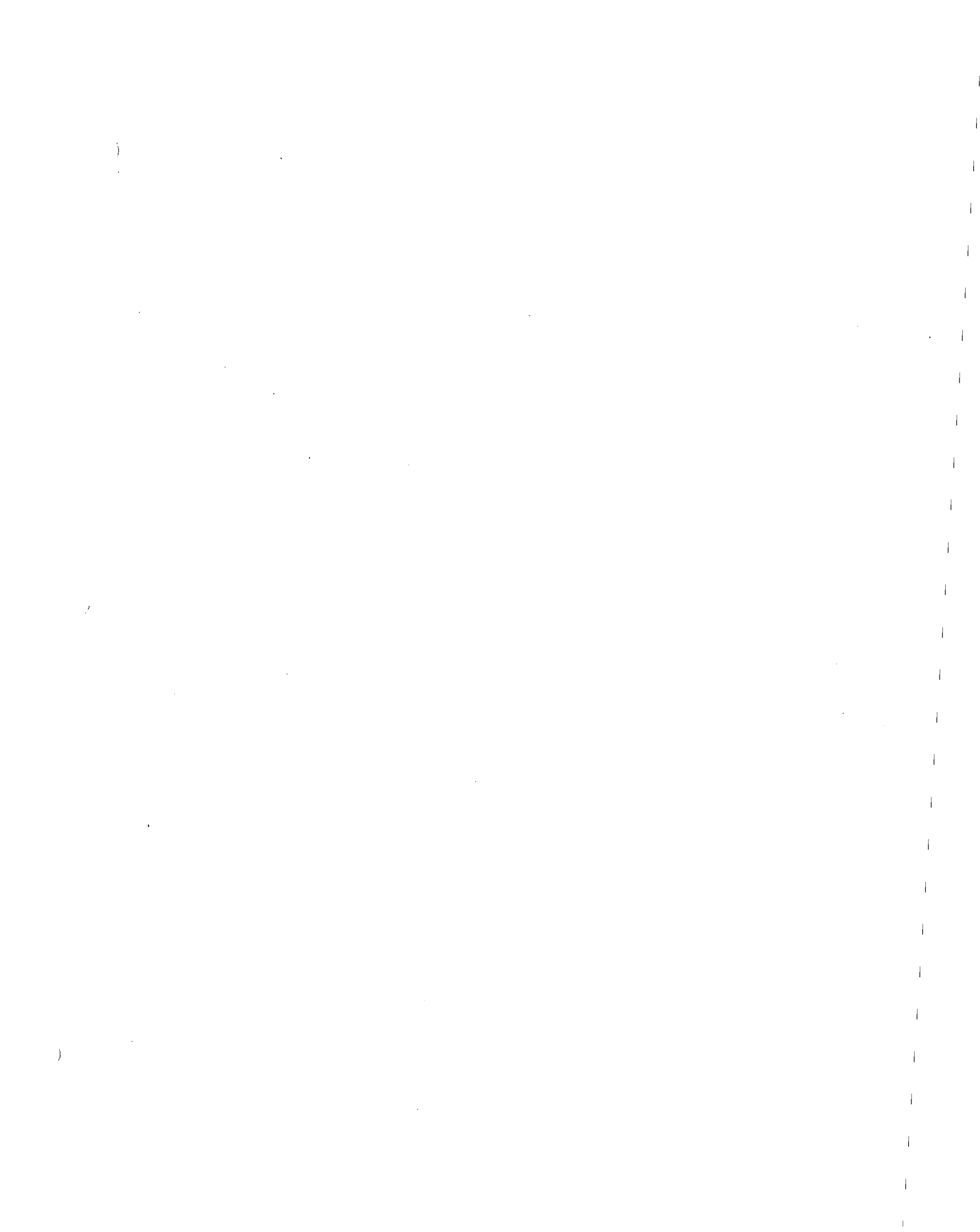
Statement of Net Assets

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Statement of Cash Flows

Budget to Actual

Footnotes to Financial Statements



#### **Successes:**

- The Veterans Long Term Care Task Force was successfully completed. This high visibility project involved thoughtful meeting planning and a high level of preparation so that at each meeting, the task force could successfully address the topics on the agenda and build toward a final and useful product.
- After many years of engagement with MAD, CrimNet has evolved into an integral part of the Bureau of Criminal Apprehension. MAD consultants have assisted in process mapping, analysis, task force staffing, facilitation, and organizational development since the first months of CrimNet's existence.
- The second Emerging Leaders Institute (ELI) and Managers Conference were held and met expectations for participant satisfaction and engagement.
- MAD staff successfully juggled work due to the absence of key staff on Family Medical Leave, and the movement of staff to other work assignments.

#### **Challenges:**

- The retirement shift continues to impact long term client relationships. This turnover of MAD's client base will require development of effective working relationships with incoming state leaders. More marketing and communication will be required to assure that the new leadership is aware of MAD's service offerings.
- With budget pressures increasing in client organizations, MAD anticipates a continued focus on cost reduction and process streamlining in the coming year. Continued tight budgets lead to a cautious outlook for FY 2009.
- Keeping the current rate will be challenging given the 14 percent increase in staffing costs (contract increases and insurance).

#### **Opportunities business has taken to reduce costs/limit expenditures:**

- MAD closely monitors revenues, and fine-tunes expenditures accordingly, in order to maintain fiscal health and build retained earnings. The division is careful to maintain the proper balance between the numbers of billable and non-billable staff.

#### **Changes in business practice:**

- MAD staff participated in a training session held at DHS, one of the division's major customers, on a measurement approach that is widely used in that department. Internal training will then allow all MAD consultants to be well-versed in the particular approach being sponsored and supported by DHS leadership.
- ELI was expanded by an additional 1.5 day session to allow for the addition of training on generational differences in the workplace, as well as presentation and media relations skills.

#### **Financial Status**

MAD is approaching the end of Fiscal Year 2008 in a reasonable financial position.

- Summary of proposed rate
  - MAD proposes a consulting rate of \$125 per hour.
  - MAD Training and Development proposes the following method for pricing open enrollment courses, including but not limited to Facilitation Skills, Effective Leadership, and Challenges of Managing and Working with Human Behavior. MAD would identify the total cost of providing the course, specify the minimum number of participants, and divide the total costs by the minimum number of participants to determine the breakeven charge per participant per course. The actual charge to participants would be adjusted based on benchmarking with rates for comparable courses offered elsewhere and would be the same for all participants.
  - MAD Training and Development proposes the following method for pricing courses delivered at a client's site by proposal (actual costs of development,



## **Description of Business**

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MAD provides management consulting services to state agencies and other public institutions in Minnesota. As needed, MAD works with internal and external partners on a project basis to meet the specific needs of a client and/or project.

Current staffing levels are at 20.9 FTE (see Org Chart on page 7).

### **Strengths**

- Experienced, knowledgeable staff
- Excellent reputation for objectivity and high quality work
- Respected by both major parties in Legislature
- History of work across public sector
- Diversity of skills

### **Weaknesses**

- Training and skill polishing desired by staff
- Maturation of staff leads to concerns regarding retirement and succession planning
- Agencies most in need may not have the money to get assistance
- The division's capacity to provide its full menu of consulting and training services is very thin, requiring us to turn down potential engagements for lack of staff
- The need to minimize the number of non-billing staff requires MAD consultants, trainers, and managers to provide more of their own support.

### **Opportunities**

- The pending retirement wave in the state workforce creates an opportunity for MAD to support the new generation of leadership.
- Emphasis on business process reengineering in this administration
- Pending retirements also create the opportunity for agencies to initiate organizational change efforts and service redesign
- Agencies losing staff to retirement may need assistance in the form of workforce planning or staff augmentation.

### **Threats**

- The state budget shortfall could lead to a reduction in demand for MAD's services
- Pressure to reduce the federal budget deficit may mean that client agencies have less income than projected
- Continued stress on staff could lead to burnout
- Expectations on General Fund may exceed capacity



## Products and Services

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MAD is the State of Minnesota's management consulting and training organization. MAD offers a wide range of consulting and training services to state and local government and higher education. MAD has worked on hundreds of projects with all departments, most agencies, many boards, units of local government, and higher education institutions.

MAD's services are custom-designed to fit clients and their management needs. Each engagement is the result of MAD's work with the client to create an appropriate scope, goal, and price. MAD involves its clients in the project at all times from a pre-contract discussion to post-engagement evaluation. MAD submits a proposal that states the present situation and offers methods of change. When the proposal meets the client's needs, MAD prepares an interagency agreement or a contract. MAD's project teams work with the clients and their employees to produce outcomes that are helpful to everyone and meet expectations. MAD focuses on good communications and respect for employees and stakeholders.

MAD's services include service quality improvement, customer relations, facilitation work of all kinds, business process reengineering, organization development, strategic planning, organization evaluation, process flow or process mapping, surveys, training and development, and transition services.

### **Services and Tools:**

**Activity-based evaluation** – Helping an organization look at costs as a means of evaluating priorities and programs from an integrated, cross-functional perspective. This process-based tool provides cost-per-unit data for bottom-line comparisons.

**Analytical Study** – Conducting research and analysis on management and policy issues and writing a thorough, independent report on the results.

**Benchmarking** – Comparing an organization's key components of service delivery with similar operations in public service or private industry to find a cheaper, better, or faster way to do a job.

**Board Governance** – Helping a new group get off to a good start or an existing group evaluate and streamline its operations. MAD can gather information from the group's stakeholders, lead planning meetings, assess the value of the group's procedures, clarify roles, and help with interpersonal relationships.

**Business Process Reengineering** – Working with organizations and their stakeholders to assess and improve business operations. Consultants apply a custom-designed combination of services (such as strategic planning, process flow improvement, and role and responsibility clarification) to help an organization assess its current and future mission needs and end-user requirements, define its objectives and strategy for achieving those objectives, and implement a program of both incremental and evolutionary improvements to its processes, data, and support structure.

**Communications management** – Assessing and making recommendations on an organization's internal and external communications systems, including customer information and education materials, policy and procedures manuals, and interoffice information sharing.





**Organization evaluating, change management, transition services** – Assessing an entire organization's structure and recommending needed changes in the structure, including authorities and responsibilities.

**Performance Feedback** – Using a 360° feedback tool to assess performance and support methods to improve effectiveness.

**Process flow improvement, process mapping, and workflow analysis** – Working with a group of employees to document and refine the steps in a process to eliminate duplication, gaps, and other inefficiencies. The streamlined process will be illustrated in flow charts. MAD will outline recommendations for improvement and help test and implement them.

**Program evaluation** – Objectively assessing the value of an existing program. MAD can research through surveys, focus groups, interviews, document reviews, and/or benchmarks to collect useful information.

**Roles and responsibilities clarification** – Helping an organization discuss, negotiate, and clarify the decision-making responsibilities within various functions and personnel. The final decisions will be outlined in a chart showing who is responsible, who must approve, who must be consulted, and who must be informed during the process.

**Six Sigma** – Using the systematic approach of Six Sigma to measure, modify, and sustain improvements.

**Staff development and team building** – Assessing staff or team to ensure that it has all the tools and knowledge necessary for strong interpersonal relationships. MAD might conduct a Myers-Briggs Type Indicator assessment and interpret it individually and organizationally, teach effective group leadership methods, or share information on governance models and develop or revise a governance model.

**Stakeholder and citizen forums and feedback** – Gathering various groups of people who are affected by the client's programs and conducting focus groups, interviews, or surveys to collect information important to the future of the client's program's. This information can be given to MAD's clients as raw data, compiled data, or analyzed data.

**Strategic planning** – Leading group sessions in which managers and staff design meaningful goals and long-range plans. MAD can help with an organization's five-year plan or a team's six-month effort. Using techniques that encourage participation by everyone involved, MAD can return for refresher sessions as often as needed to ensure the client's plan remains on track.

**Surveys** – Collecting data the client's group needs to design a program, test its effectiveness, change its direction, assess its value and customers, or measure employee morale. MAD also analyzes the findings and reports them in writing. Types of surveys include service assessment, customer satisfaction survey, employee survey, forecasting and trends analysis, marketing questionnaire, benchmarking survey, quality assessment, and planning instrument.

**Training** – In addition to mandatory managerial and supervisory training, MAD provides a variety of training offerings such as open enrollment courses, onsite workplace courses, and customized training. Tools such as Creatrix, Myers Briggs, and others can be applied in a group setting to provide effective group development.



- “I was blown away by the way they learned [our] process in such a short time that they were able not only to diagram it, but also were able to make very insightful recommendations about process improvements.”
- “[MAD has] a great talent for guiding a varied group to a common goal. They were able to organize initial thoughts into a map for our use in formulating the strategy.”
- “[The MAD consultant] is amazing! He took what was a nearly impossible job with the time allotted, and made it all happen. Everyone was heard, no one felt threatened, a lot of great and needed recommendations came through. This is the second time I’ve worked with him and he is consistently great!”



Courses offered at a client's site for a guaranteed minimum number of participants will be priced as follows:

MAD would charge a flat fee for half- and full-day courses. The fee would be based on the average cost of providing each course. Costs include the number of hours the instructor spends in course preparation and for on-site instruction. Additional costs for student materials, travel and parking, text books and assessments, other applicable expenses and time spent communicating with the client to review the curriculum and in arranging logistics would be included in the fee. The fee would be adjusted based on benchmarking with rates for comparable courses offered elsewhere, and would be the same for all clients.

### **Marketing Strategy**

To address the challenging market, MAD will:

- Expand marketing contacts in local government, the judicial branch, and higher education
- Implement expanded outreach efforts
- Maintain ongoing contacts with previous clients
- Increase contracts to human resource organizations
- Continue emphasizing business process reengineering skills and service

### **Customer Surveys**

MAD surveys all customers after each engagement. The most recent surveys (FY 2008 clients) indicated that 100 percent of respondents said the engagement made a positive contribution to the organization, and 100 percent were usually or always satisfied with MAD's services.



Interviews indicate their businesses are steady, staff sizes are staying the same or increasing somewhat and most are charging more now than they did a few years ago. None of the eighteen firms that have participated in the five rate studies over the last four years has gone out of business.

**Selection notes<sup>1</sup>**

Organization name	Source and Notes
ACET, Inc.	Current state vendor in MMD's True Source system, previous participant
Cincinnati	Current state vendor in MMD's True Source system, previous participant
DeYoung Consulting Services	Current state vendor in MMD's True Source system
Human Systems Dynamics Institute	Current state vendor in MMD's True Source system, previous participant under contract with MAD to consult with state agencies
Improve Group	Current state vendor in MMD's True Source system
Face Valu Consulting	Current state vendor in MMD's True Source system, previous participant
Fieldstone Alliance	Recommended in interview, a local firm doing general management consulting in addition to community consulting
Public Strategies Group	Picked by MAD as a good comparable and competitor
Wilder Research	Recommended in interview, a local firm doing general management consulting

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<sup>1</sup> MMD's "True Source" or Spend Intelligence database was searched. This queries state vendor payments in the MAPS system by SIC code. The SIC code #8742 "Management Consulting Services" was used.





## **Expected Impact of Pricing**

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Based on MAD's rate matrix the breakeven rate is \$125.40 for breakeven revenues of \$2,185,722. With the requested hourly rate of \$125, MAD anticipates ending the year with approximately one and one third months of operating funds. Projected retained earnings for FY 2009 are \$247,439. This represents a decrease of \$7,001.

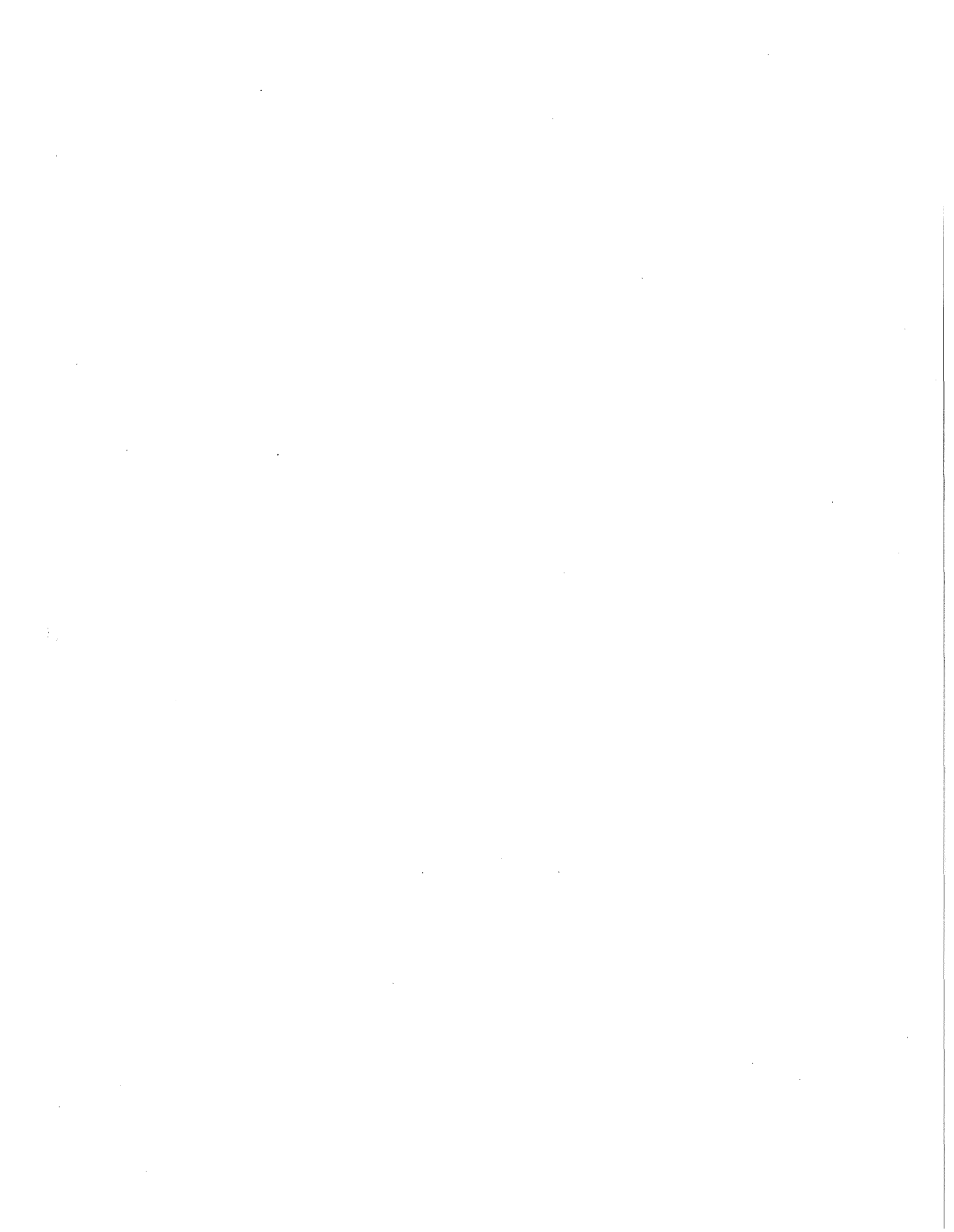
The rate is driven by increases in salaries, health insurance, information technology, and indirect costs (16 percent), and by shifting some costs from general fund support



Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION  
Management Analysis & Development  
FOR FISCAL YEAR 2009

	FY09 TOTALS	FY08 TOTALS	\$ CHANGE FY08/FY09	% Change FY08/FY09
<b>OVERHEAD</b>				
<b>MAPS SPENDING PLAN</b>				
SALARIES	1,746,709	1,535,486	211,223	14%
RENTS	74,945	70,488	4,457	6%
REPAIRS	1,500	297	1,203	405%
INSURANCE	2,300	3,490	-1,190	-34%
PRINTING	20,000	18,578	1,422	8%
PROF/TECH SERVICES	50,000	221,544	-171,544	-77%
COMPUTER/SYSTEM SERVICES	10,000	9,565	435	5%
COMMUNICATIONS	45,345	39,435	5,910	15%
IN-STATE TRAVEL	5,025	8,158	-3,133	-38%
TRAVEL OUT-STATE	500	0	500	100%
SUPPLIES	88,527	75,267	13,260	18%
EMPLOYEE DEVELOPMENT FEES	10,000	4,430	5,570	126%
PURCHASED SERVICES	50,000	91,890	-41,890	-46%
INDIRECT COSTS	80,900	69,811	11,089	16%
<b>SUB-TOTAL</b>	<b>2,185,751</b>	<b>2,148,439</b>	<b>37,312</b>	<b>2%</b>
<b>ALLOCATION OF OVERHEAD</b>				
TOTAL BASIS FOR RATES	2,185,751			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	2,185,751			
<b>BILLABLE UNITS</b>				
BILLABLE UNITS	17,430			
PRIOR YEAR (ESTIMATED/ACTUAL)	15,901			
CHANGE IN BILLABLE UNITS	1,529			
<b>RATES</b>				
BREAK EVEN RATES	\$125.40			
PRIOR YEAR	\$125.00			
CHANGE IN BREAK EVEN RATES	\$0.40			
BREAK EVEN RATES	\$125.40			
REQUESTED RATES	\$125.00			
CURRENT RATES	\$125.00			
<b>REQUESTED VS BREAK EVEN RATES</b>				
REQUESTED RATES	\$125.00			
BREAK EVEN RATES	\$125.40			
VARIANCE	-\$0.40			
REVENUES AT REQUESTED RATES	\$2,178,750.00			
REVENUES AT BREAK EVEN RATES	\$2,185,751.00			
REVENUE VARIANCE	-\$7,001.00			
<b>REQUESTED VS CURRENT RATES</b>				
REQUESTED RATES	\$125.00			
CURRENT RATES	\$125.00			
CHANGE IN RATES	\$0.00			
% CHANGE IN RATES	0%			
REVENUES AT REQUESTED RATES	\$2,178,750.00			
REVENUES AT CURRENT RATES	\$2,178,750.00			
CHANGE IN REVENUES	\$0.00			
OVERALL CHANGE IN RATES - %	0%			



## Six Year Rate Comparison

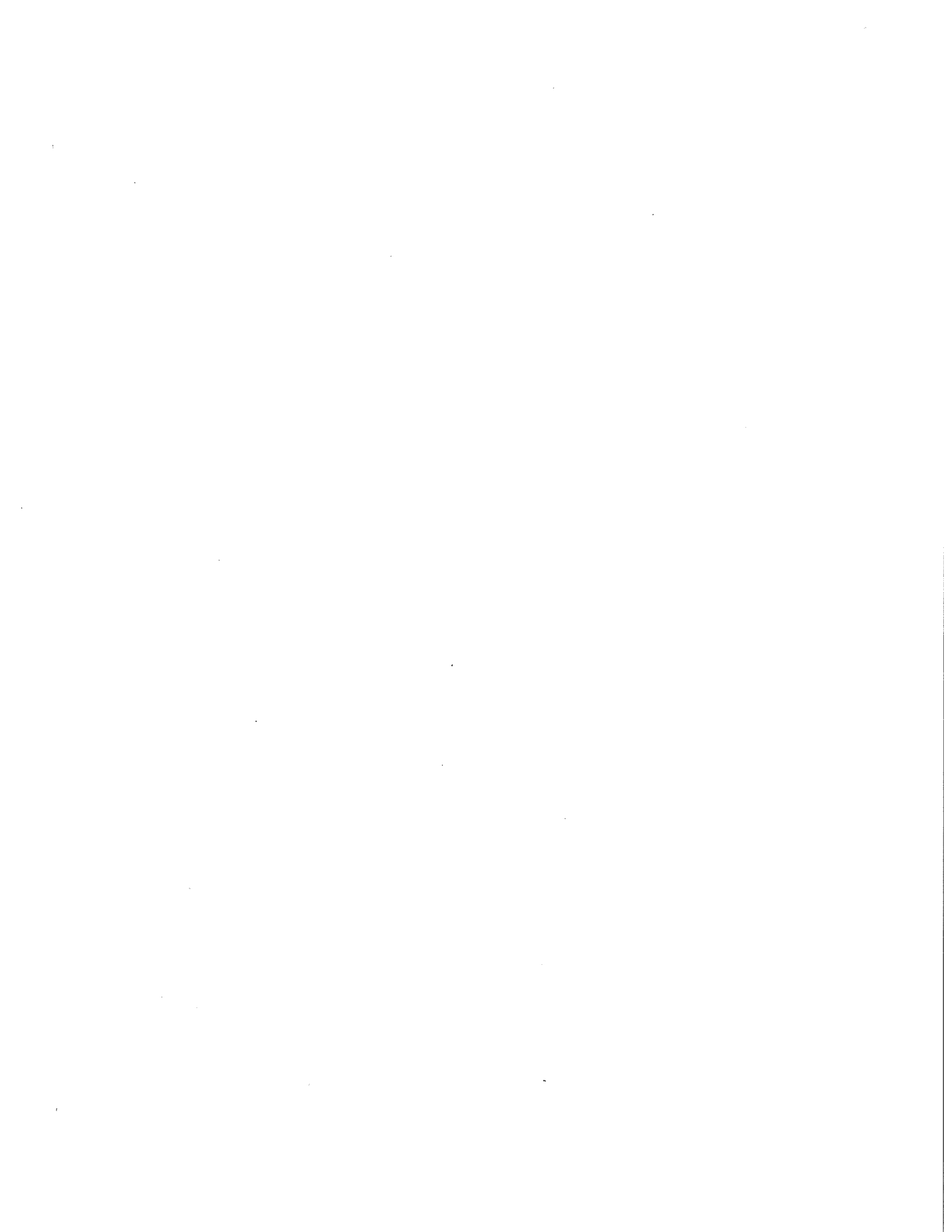
MINNESOTA DEPARTMENT OF ADMINISTRATION  
Management Analysis & Development  
FOR FISCAL YEAR 2009

Rate	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
MAD	98	103	115	120	125	125

Certain projects may be billed at a fixed price based on the nature of the work.

Rates for work provided by a third party contracted through MAD will be charged at cost plus a contract management fee.

Rates for open enrollment and courses offered at client sites are based on actual costs and benchmarking for comparable courses offered elsewhere.



## FY 2009 MAPS SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION  
 Management Analysis & Development  
 FOR FISCAL YEAR 2009

Fund 890

MAD				
Org		1181	1183	
Revenue Source Code		2572	8700	
Revenue		1,584,892	593,858	2,178,750

	Object Code			
Full Time Salaries	1A	1,122,859	360,426	1,483,285
Part Time Salaries	1B	132,303	101,121	233,424
Overtime	1C	0	0	0
Premium Pay	1D	0	0	0
Other Benefits	1E	30,000	0	30,000
Space Rental	2A	57,101	17,844	74,945
Repairs	2B	1,500	0	1,500
Printing & Advertising	2C	10,000	10,000	20,000
P/T Services	2D	25,000	25,000	50,000
Computer & Systems	2E	7,600	2,400	10,000
Communications	2F	34,549	10,796	45,345
In State Travel	2G	3,000	2,025	5,025
Out of State Travel	2H	350	150	500
Supplies	2J	58,527	30,000	88,527
Equipment	2K**	0	0	0
Employee Development	2L	7,600	2,400	10,000
Other Operating Costs	2M	35,000	15,000	50,000
Insurance	2M60	1,752	548	2,300
Statewide Indirect	2P	61,900	19,000	80,900
State-Agency P/T Serv	2S	0	0	0
<b>Total</b>		<b>1,589,041</b>	<b>596,710</b>	<b>2,185,751</b>

Adjustments

Plus:

Total

0

Minus:

Total

0

Rate Matrix Amount

2,185,751

\*\*2K must include master lease principal and interest payment





STATE OF MINNESOTA  
 MANAGEMENT ANALYSIS FUND 890  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 MONTH ENDED MARCH 31, 2008

4/16/08  
 Unaudited

	FY08 QTD	FY08 YTD	FY07 QTD	FY07 YTD
<b>OPERATING REVENUES</b>				
Consulting	328,505.50	1,037,890.77	325,607.34	1,001,893.67
Training	160,209.00	500,839.50	108,185.00	381,313.00
Total Operating Revenues	<u>488,714.50</u>	<u>1,538,730.27</u>	<u>433,792.34</u>	<u>1,383,206.67</u>
<b>OPERATING EXPENSES (Note 1)</b>				
Salaries & Benefits	381,372.89	1,151,614.40	334,168.74	1,027,309.97
Rent	11,544.09	45,536.46	16,603.57	50,640.71
Maintenance & Repairs	223.00	223.00	0.00	0.00
Insurance	872.49	2,617.51	520.02	1,559.98
Printing	4,695.61	13,933.54	2,245.52	9,761.36
Professional & Technical Services	78,918.50	153,408.00	14,434.58	99,612.98
Computer & Systems Services	1,931.26	7,173.75	0.00	2,320.90
Purchased Services	3,131.01	85,417.40	2,429.33	45,826.62
Communications	8,180.50	29,576.01	12,236.91	48,905.84
Travel-In State	2,349.36	6,118.75	2,857.09	8,374.53
Travel-Out State	0.00	373.51	0.00	0.00
Employee Development	910.00	3,152.00	150.00	4,295.00
Supplies	22,434.73	56,450.34	10,398.65	35,660.73
Indirect Costs	17,452.75	52,085.25	14,858.75	44,576.25
Depreciation	0.00	0.00	0.00	0.00
Total Operating Expenses	<u>534,016.19</u>	<u>1,607,679.92</u>	<u>410,903.16</u>	<u>1,378,844.87</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(45,301.69)</u>	<u>(68,949.65)</u>	<u>22,889.18</u>	<u>4,361.80</u>
<b>CHANGE IN NET ASSETS</b>	(45,301.69)	(68,949.65)	22,889.18	4,361.80
<b>NET ASSETS, BEGINNING</b>	259,591.31	283,239.27	195,015.85	205,502.73
Adjustment to Net Assets	0.00	0.00	0.00	8,040.50
<b>NET ASSETS, ENDING</b>	<u>214,289.62</u>	<u>214,289.62</u>	<u>217,905.03</u>	<u>217,905.03</u>

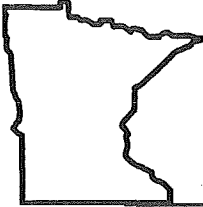


STATE OF MINNESOTA  
 MANAGEMENT ANALYSIS FUND 890  
 BUDGET TO ACTUAL COMPARISON  
 MONTH ENDED MARCH 31, 2008

4/16/08  
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUES</b>						
Sales	499,162.50	1,497,487.50	488,714.50	1,538,730.27	(10,448.00)	41,242.77
Total Operating Revenues	499,162.50	1,497,487.50	488,714.50	1,538,730.27	(10,448.00)	41,242.77
<b>OPERATING EXPENSES</b>						
Salaries & Benefits	388,140.00	1,164,420.00	381,372.89	1,151,614.40	6,767.11	12,805.60
Rent	17,642.00	52,926.00	11,544.09	45,536.46	6,097.91	7,389.54
Maintenance & Repairs	375.00	1,125.00	223.00	223.00	152.00	902.00
Insurance	540.75	1,622.25	872.49	2,617.51	(331.74)	(995.26)
Printing	6,250.00	18,750.00	4,695.61	13,933.54	1,554.39	4,816.46
Professional & Technical Services	17,500.00	52,500.00	78,918.50	153,408.00	(61,418.50)	(100,908.00)
Computer & Systems Services	825.00	2,475.00	1,931.26	7,173.75	(1,106.26)	(4,698.75)
Purchased Services	12,102.50	36,307.50	3,131.01	85,417.40	8,971.49	(49,109.90)
Communications	15,000.00	45,000.00	8,180.50	29,576.01	6,819.50	15,423.99
Travel-In State	2,500.00	7,500.00	2,349.36	6,118.75	150.64	1,381.25
Travel-Out State	375.00	1,125.00	0.00	373.51	375.00	751.49
Employee Development	2,500.00	7,500.00	910.00	3,152.00	1,590.00	4,348.00
Materials & Supplies	12,875.00	38,625.00	22,434.73	56,450.34	(9,559.73)	(17,825.34)
Indirect Costs	18,716.25	56,148.75	17,452.75	52,085.25	1,263.50	4,063.50
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	495,341.50	1,486,024.50	534,016.19	1,607,679.92	(38,674.69)	(121,655.42)
<b>OPERATING INCOME (LOSS)</b>	<b>3,821.00</b>	<b>11,463.00</b>	<b>(45,301.69)</b>	<b>(68,949.65)</b>	<b>(49,122.69)</b>	<b>(80,412.65)</b>
<b>NET INCOME (LOSS)</b>	<b>3,821.00</b>	<b>11,463.00</b>	<b>(45,301.69)</b>	<b>(68,949.65)</b>	<b>(49,122.69)</b>	<b>(80,412.65)</b>





STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**OFFICE OF ADMINISTRATIVE HEARINGS—ADMINISTRATIVE HEARINGS**

**Services Provided**

The Office of Administrative Hearings has three divisions as follows: Administrative Law, Workers' Compensation, and Municipal Boundary Adjustments.

***Administrative Law Division***

- *Conducts trial-type hearings, rulemaking proceedings, and alternative dispute resolution.*  
Workers' Compensation Division
- Conducts settlement conferences
- Provides a procedure for parties to obtain an expedited interim administrative decision, as provided in state statute.
- Compensation judges conduct hearings and issue final decisions on cases.

***Municipal Boundary Adjustments Division***

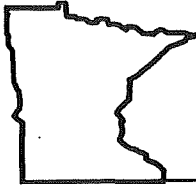
- Responsible for resolving issues of annexation and detachment between cities, townships, and landowners.

**OMB Circular A-87, Attachment B Selected items of Cost, Section 10.b**

- *"Legal expenses required in the administration of Federal programs are allowable..."*

**How Rates are Computed**

Rates are based on recovering the actual cost of services provided.



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

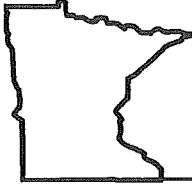
**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

**ADMINISTRATIVE HEARING**  
**FUND 904**

R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)		676
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		676
<b>A-87 Revenues (Actual and Imputed)</b>		
From Attachment A	2,173	
Other Revenues	-	
<b>Total Revenues</b>	<b>2,173</b>	
<b>Expenditures (Actual Cash)</b>		
Per State's Financial Report	2,200	
Operating Expense	-	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	-	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
<b>Total OMB A-87 Allowable Expenditures</b>	<b>2,200</b>	
<b>Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balances		
At State Treasury Avg. Rate of Return	18	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
<b>Total Adjustments</b>	<b>18</b>	
<b>Net Increase to Retained Earnings Balance</b>		<b>(10)</b>
<b>A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009</b>	<b>A)</b>	<b>667</b>
Allowable Reserve	<b>B)</b>	367
Excess Balance (A)-(B)		300

(If less than zero, the amount on (A) is the beginning A-87 R.E. Balance for the next year's reconciliation. If there is an excess balance, then the federal share for the next year). gov't, then the amount on B) will be the beginning balances should be returned to the federal



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

ADMINISTRATIVE HEARING  
 FUND 904

**PART II A-87 CONTRIBUTED CAPITAL BALANCE**

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2008		182	
TRANSFERS Per CAFR (per Accounting Records)			
Plus: Transfers In (contributed capital)		-	
Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)		-	
<b>Net Transfers</b>		-	
FY 2007 A-87 Excess Retained Earnings Settlement State Sources			
-Total State portion of Excess Retained Earning			
<b>A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2009</b>	C)		<b>182</b>

**PART III A-87 ADJUSTMENTS BALANCE**

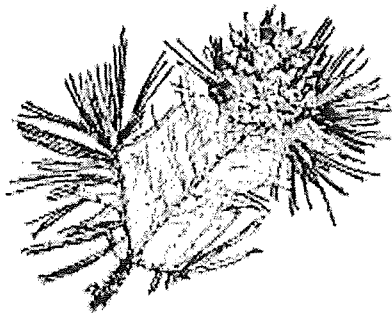
<b>A-87 ADJUSTMENTS BALANCE JULY 1, 2008</b>			
<b>ADJUSTMENTS</b>			
Less: A-87 Unallowable Costs		-	
Plus: A-87 Allowable Costs		-	
FY 98 PPD Adjustment		(39)	
Accumulated Prior Year Imputed Interest Adjustments		(268)	
Current Year Imputed Interest Adjustment		(18)	
<b>Total Adjustments</b>		<b>(325)</b>	
<b>A-87 ADJUSTMENTS BALANCE JUNE 30, 2009</b>	D)		<b>(325)</b>

**PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJUSTED BALANCE TO CAFR**

Prior period adjustments to Retained earnings balance

<b>RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)</b>			<b>524</b>
--	--	--	------------





**OFFICE OF ADMINSTRATIVE HEARINGS**  
**STATEMENT OF NET ASSETS - In Thousands**  
**FYE 6/30/2009**

	Fund 904	Fund 905
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	524	99.5
Accounts Receivable	288	0
<b>Total Current Assets</b>	<u>812</u>	<u>99.5</u>
<b>Total Assets</b>	<u>812</u>	<u>99.5</u>
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable		-
Salaries		
Non-salaries	21	
Compensated Absences Payable	17	-
<b>Total Current Liabilities</b>	<u>38</u>	<u>-</u>
<b>Noncurrent Liabilities:</b>		
Compensated Absences Payable	207	-
Net OPEB Obligation (NOO)	43	-
<b>Total Noncurrent Liabilities</b>	<u>250</u>	<u>-</u>
<b>Total Liabilities</b>	<u>288</u>	<u>-</u>
<b>NET ASSETS</b>		
Net of Related Debt		-
Unrestricted	-	-
<b>Total Net Assets</b>	<u>524</u>	<u>99.5</u>

**OFFICE OF ADMINISTRATIVE HEARINGS  
ACTIVITIES STATEMENT - In Thousands  
FYE 6/30/2009**

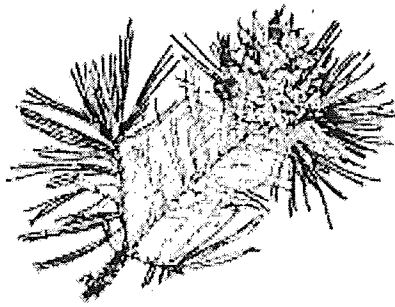
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	<u>Fund 904</u>	<u>Fund 905</u>
<b>Operating Revenues:</b>		
Net Sales	2,173	4.4
Rental and Service Fees	-	-
Gross Margin	<u>2,173</u>	<u>4.4</u>
<b>Operating Expenses:</b>		
Purchased Services	461	
Salaries and Fringe Benefits	1,669	
Supplies and Materials	57	
Indirect Costs	14	3.3
Total Operating Expenses	<u>2,201</u>	<u>3.3</u>
<b>Operating Income (Loss)</b>	<u>(\$28)</u>	<u>1.1</u>
Net Income (Loss)	(28)	1.1
Net Assets, Beginning as Reported	552	98.4
Prior Period Adjustment		
Net Assets, Beginning as Adjusted	<u>552</u>	<u>98.4</u>
<b>Net Assets, Ending</b>	<u><u>524</u></u>	<u><u>99.5</u></u>

**OFFICE OF ADMINISTRATIVE HEARINGS  
CASH FLOW STATEMENT - In Thousands  
FYE 6/30/2009**

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	<u>Fund 904</u>	<u>Fund 905</u>
<b>Cash Flows from Operating Activities:</b>		
Cash Received from Sales	2,173	4.4
Cash Received from Other Operating Revenue		
Cash Payments to Employees for Services	(1,669)	
Cash Payments to Suppliers for Goods and Services	(518)	
Cash Payments for Other Operating Expenses	(14)	3.3
Cash Payment to Other Fund		
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(28)</u>	<u>1.1</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(28)</u>	<u>1.1</u>
Cash and Investments, Beginning, as Reported	<u>552</u>	<u>98.4</u>
<b>Cash and Cash Equivalents, Ending</b>	<u><u>524</u></u>	<u><u>99.5</u></u>
 <b>Operating Income (Loss)</b>	 (28)	 1.1
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation		
<b>Change in Assets and Liabilities:</b>		
Accounts Receivable	3	
Accounts Payable	18	
Compensated Absences Payable	6	
Other Liabilities	(26)	
<b>Net Reconciling Items to be Added (Deducted)     from Operating Income</b>	<u>-</u>	<u>-</u>
<b>Net Cash Flows from Operating Activities</b>	<u><u>(28)</u></u>	<u><u>1.1</u></u>






## Office Memorandum

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DATE: July 15, 2009

TO: Ray Krause, Chief Administrative Law Judge  
Office of Administrative Hearings

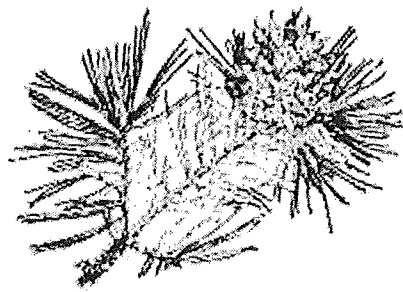
FROM: James Schowalter   
Assistant Commissioner/State Budget Director

RE: FY 2010 Office of Administrative Hearings Rate Package

Pursuant to your request, Minnesota Management & Budget approves the FY 2010 rates for the Office of Administrative Hearings as proposed in its business plan submitted on June 29, 2009. Please also note the following items to be addressed in the future:

- Going forward your agency should monitor the fund balance with respect to the federal guideline of two months of working capital, which is accepted as a reasonable guideline for internal service funds. In subsequent rate packages, the federal guideline should be included as a reference point and considered in analysis of proposed rates.
- Please update the Pro-Forma Statement of Revenues, Expenses, and Changes in Net Assets (page 28 of the rate package) with FY 2009 year-end figures when they become available and forward to MMB.

cc: Bruce Johnson, Office of Administrative Hearings  
Susan Schleisman, Office of Administrative Hearings  
John Powers, Department of Revenue  
Brian Steeves, MMB  
✓ Angela Vogt, MMB





## MINNESOTA OFFICE OF ADMINISTRATIVE HEARINGS

600 North Robert Street  
Saint Paul, Minnesota 55101

Mailing Address:  
P.O. Box 64620  
St. Paul, Minnesota 55164-0620

Voice: (651) 361-7900  
TTY: (651) 361-7878  
Fax: (651) 361-7936

June 26, 2009

Angela Vogt  
Executive Budget Officer  
Minnesota Management and Budget  
400 Centennial Building  
658 Cedar Street  
Saint Paul, MN 55155

Dear Ms. Vogt:

I am enclosing herewith the Rate Proposal for FY 2010 of the Administrative Law Division of the Office of Administrative Hearings for the Commissioner's approval pursuant to Minn. Stat. 16A.126, subd. 1.

John Powers of the Minnesota Department of Revenue is currently serving as OAH's Fiscal Services Director under a shared services agreement. If you have any questions or need any additional information, please do not hesitate to contact me at the telephone number indicated below or Mr. Powers at 651/556-4054.

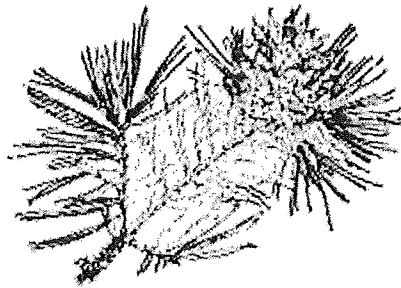
Sincerely,

A handwritten signature in cursive script that reads "Susan Schleisman".

SUSAN SCHLEISMAN  
Court Executive  
651/361-7833

Enclosures





**Office Of Administrative Hearings  
FY 2009 Comparison To FY 2010 (Includes Assumptions)  
For Fiscal Year 2010 Rate Package**

	<u>Rev &amp; Exp *</u> <u>As of May 31, 2009</u>	<u>Estimated **</u> <u>June, 2009</u>	<u>Total</u> <u>2009</u>	<u>Estimated</u> <u>2010</u>	<u>Change</u> <u>2009-2010</u>	<u>% Change</u> <u>2009-2010</u>
Balance Forward IN			667,726	592,041	(75,685)	-11%
<b>Revenue</b>						
3170-01 State Agencies	1,613,377	324,620	1,937,997	2,017,669	79,672	
3170-02 Non-State Agencies	169,670	31,887	201,557	201,557	0	
3170-03 Interested Parties	585	218	803	803	0	
3170-04 Cash	-	-	-	-	-	
<b>Total Revenue</b>	<u>1,783,633</u>	<u>356,725</u>	<u>2,140,358</u>	<u>2,220,029</u>	<u>79,671</u>	<u>4%</u>
<b>Operating Expenditures</b>						
1A-1E Salary & Benefits	1,466,187	223,062	1,689,249	1,634,748	(54,501)	-3%
2A Rent	70,516	14,094	84,609	84,609	0	0%
2B Repairs	446	554	999	999	0	0%
2C Printing	2,868	15	2,883	2,883	0	0%
2D Professional & Technical Svcs	254,302	32,000	286,302	286,302	0	0%
2E Computer & System Svcs	7,192	3,404	10,596	10,596	0	0%
2F Communications	28,149	11,865	40,014	40,014	0	0%
2G Instate Travel	9,890	1,253	11,143	11,143	0	0%
2H Outstate Travel	1,488	0	1,488	1,488	0	0%
2J Supplies	6,332	5,879	12,211	12,211	0	0%
2K Equipment	15,914	6,122	22,036	22,036	0	0%
2L Employee Development	537	697	1,234	1,234	0	0%
2M Other Operating Costs	777	136	913	913	0	0%
2P Indirect Costs	14,317	0	14,317	14,317	0	0%
2S Agency Provided Prof & Tech Svcs	19,537	18,512	38,049	38,049	0	0%
<b>Total Operating Exp</b>	<u>1,898,451</u>	<u>317,592</u>	<u>2,216,042</u>	<u>2,161,542</u>	<u>(54,500)</u>	<u>-2%</u>
<b>Balance forward Out</b>						
<b>Fund Balance</b>			<u>592,041</u>	<u>650,528</u>	<u>58,487</u>	

\* The revenues reconcile to MAPS as of the end of May. Actual May receipts will be collected in June.

\*\*The estimated receipts include both the month of May and June.

Office of Administrative Hearings  
 Assumptions: Changes in Expenditures  
 For Fiscal Year 2010 Rate Package

OPERATING EXPENSES

1	SALARIES Change = -3% or (\$54,501) No Salary Increases - 1 Judge Retirement going to Half-Time
2	RENT Change = 0%
3	REPAIRS Change = 0%
4	PRINTING Change = 0%
5	PROFESSIONAL/TECHNICAL Change = 0%
6	COMPUTERS & SYSTEMS Change = 0%
7	COMMUNICATIONS Change = 0%
8	TRAVEL - IN STATE Change = 0%
9	TRAVEL - OUT STATE Change = 0%
10	SUPPLIES Change = 0%
11	EQUIPMENT Change = 0%
12	EMPLOYEE DEVELOPMENT Change = 0%
13	OTHER OPERATING EXPENSES Change = 0%
14	INDIRECT COSTS Change = 0%
15	AGENCY PROVIDED PROF/TECH SVCS Change = 0%

**OFFICE OF ADMINISTRATIVE HEARINGS**  
**RATE MATRIX**  
For Fiscal Year 2010 Rate Package

MAPS 2009/10 Spending Plan	Actual 2009 <u>Jul-May</u>	Estimated 2009 <u>June</u>	Total for FY 2009	Estimate for <u>2010</u>
Salary & Benefits	1,466,187	223,062	1,689,249	1,634,748
Rent	70,516	14,094	84,610	84,609
Repairs	446	554	1,000	999
Printing	2,868	15	2,883	2,883
Professional & Technical Svcs	254,302	32,000	286,302	286,302
Computer & System Svcs	7,192	3,404	10,596	10,596
Communications	28,149	11,865	40,014	40,014
Instate Travel	9,890	1,253	11,143	11,143
Outstate Travel	1,488	0	1,488	1,488
Supplies	6,331	5,878	12,209	12,211
Equipment	15,914	6,122	22,036	22,036
Employee Development	537	697	1,234	1,234
Other Operating Costs	777	136	912	913
Indirect Costs	14,317	0	14,317	14,317
State Agency Reimbursements	0	0	-	0
Agency Provided Prof & Tech Svcs	19,537	18,512	38,049	38,049
Other Pmts to Individuals	-	0	-	0
<b>Total Operating Exp</b>	<b><u>1,898,451</u></b>	<b><u>317,592</u></b>	<b><u>2,216,042</u></b>	<b><u>2,161,542</u></b>

**Basis For Rates**

	FY 2009		FY 2010
Billable Hours		Judges - 10,685 Hours x \$160	1,709,680
Judges - 10,293 (14,497 x 71%) x \$160	1,646,859	Attorneys - 4,364 Hours x \$80	349,160
Attorneys - 4,204 (14,497 x 29%) x \$ 80	336,330	Total hours billed	15,050 ***
Total hours billed	14,497 *	Total expenses billed	161,189
Total expenses billed	157,168 **	Total billings	<u>2,220,029</u>
Total billings	<u>2,140,357</u>		
Net Income (Loss)	<u>(75,685)</u>		<u>58,487</u>

**Break-even Rate**

Judges - 10,293 (13,573 x 71%) x \$160.69	1,700,609	Judges - 10,685 Hours x 156.00	1,666,860
Attorneys - 4,204 (13,573 x 29%) x \$80.69	358,265	Attorneys - 4,364 Hours x 76.00	331,664
Billed Expenses	157,168	Total expenses billed	163,018
Total billings	<u>2,216,042</u>	Total billings	<u>2,161,542</u>
Net Income (Loss)	<u>0</u>		<u>0</u>

**Breakeven Rate - Judges**

Breakeven Rate - Judges	\$165.22
Current Rate	<u>\$160.00</u>
Variance	<u>\$5.22</u>

**Breakeven Rate - Judges**

Breakeven Rate - Judges	\$156.00
Current Rate	<u>\$160.00</u>
Variance	<u>-\$4.00</u>

**Breakeven Rate - Attorneys**

Breakeven Rate - Attorneys	\$85.22
Current Rate	<u>\$80.00</u>
Variance	<u>\$5.22</u>

**Breakeven Rate - Attorneys**

Breakeven Rate - Attorneys	\$76.00
Current Rate	<u>\$80.00</u>
Variance	<u>-\$4.00</u>

\* Based on an average of 1208 billable hours per month.

\*\* Based on actuals through May with estimate of \$13,097 for June.

\*\*\* Projected FY 2010 hours

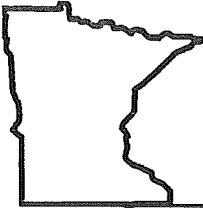
Office Of Administrative Hearings  
 Pro-forma Statement of Revenues, Expenses, and Changes in Net Assets  
 For Fiscal Year 2010 Rate Package

*(Cash Basis)*

	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	2009 Actual (Jul - May)	Estimated June	Total 2009	Change 2008-2009	% Change 2008-2009	Estimate** 2010	Change 2009-2010	% Change 2009-2010
Balance Forward IN	735,238	630,419	371,825	349,227	653,246			667,726	14,480	2%	592,038	(75,688)	-11.00%
<b>Revenue</b>													
3710-01 State Agencies	1,215,460	1,149,792	1,334,984	2,091,618	1,842,400	1,613,377	324,620	1,937,997	95,597	5%	2,017,669	79,672	4%
3710-02 Non-State Agencies	55,669	176,119	248,571	204,781	146,022	169,670	31,887	201,557	55,535	38%	201,557	-	0%
3710-03 Interested Parties	2,127	1,355	1,339	2,521	1,300	585	218	803	(497)	-36%	803	-	0%
3710-04 Cash	3	65	70	6	-	0	-	0	-	0%	-	-	0%
<b>Total Revenue</b>	<b>1,273,259</b>	<b>1,327,331</b>	<b>1,584,963</b>	<b>2,298,925</b>	<b>1,989,722</b>	<b>1,783,632</b>	<b>356,725</b>	<b>2,140,357</b>	<b>150,635</b>	<b>11%</b>	<b>2,220,029</b>	<b>79,672</b>	<b>4%</b>
<b>Operating Expenditures</b>													
1A-1E Salary & Benefits	1,193,308	1,227,109	1,259,900	1,415,330	1,532,312	1,486,187	223,062	1,689,249	156,937	10%	1,634,748	(54,501)	-3%
2A Rent	73,858	63,858	66,283	65,940	78,245	70,516	14,094	84,610	6,365	8%	84,610	79,700	0%
2B Repairs	517	1,868	984	4,107	805	446	554	1,000	195	24%	1,000	-	0%
2C Printing	234	759	694	1,235	915	2,868	15	2,883	1,968	215%	2,883	-	0%
2D Professional & Technical Svcs	57,436	94,455	189,750	361,942	217,393	254,302	32,000	286,302	68,909	32%	286,302	-	0%
2E Computer & System Svcs	2,816	48,167	9,828	46,470	8,498	7,192	3,404	10,596	2,098	25%	10,596	-	0%
2F Communications	10,276	30,270	37,604	34,262	28,663	28,149	11,865	40,014	11,351	40%	40,014	-	0%
2G Instate Travel	12,300	10,182	8,243	12,673	10,351	9,890	1,253	11,143	792	8%	11,143	-	0%
2H Outstate Travel	955	1,251	1,253	-	2,590	1,488	0	1,488	(1,102)	-43%	1,488	-	0%
2J Supplies	4,315	13,440	8,103	16,899	14,033	6,332	5,879	12,211	(1,822)	-13%	12,211	-	0%
2K Equipment	6,610	53,818	5,042	13,608	2,274	15,914	6,122	22,038	19,762	869%	22,038	-	0%
2L Employee Development	2,867	3,666	2,042	944	1,956	537	697	1,234	(722)	-37%	1,234	-	0%
2M Other Operating Costs	417	1,388	721	3,249	3,157	777	136	913	(2,244)	-71%	913	-	0%
2P Indirect Costs	12,166	16,906	16,114	17,985	23,220	14,317	0	14,317	(8,903)	-38%	14,317	-	0%
2R Slate Agency Reimbursements	-	-	(63)	-	-	0	0	0	0	0%	0	-	0%
2S Agency Provided Prof & Tech Svcs	103	-	1,063	2,497	50,829	19,537	18,512	38,049	(12,780)	-25%	38,049	-	0%
<b>Total Operating Exp</b>	<b>1,378,078</b>	<b>1,567,139</b>	<b>1,607,561</b>	<b>1,997,162</b>	<b>1,975,241</b>	<b>1,898,452</b>	<b>317,593</b>	<b>2,216,045</b>	<b>240,804</b>	<b>17%</b>	<b>2,161,544</b>	<b>(54,501)</b>	<b>-2%</b>
Balance forward Out to Other Funds		13,172		307									
<b>Fund Balance</b>	<b>630,419</b>	<b>377,440</b>	<b>349,227</b>	<b>653,246</b>	<b>667,727</b>			<b>592,038</b>			<b>650,523</b>		

\*\* Revenue estimates based on same rates.

*WC 11/30/09*  
*2,156,409 / 2 x 2 = 359,407*  
*WC 11/30/09*  
*655,658*  
*2,156,409*



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**DEPARTMENT OF ADMINISTRATION—CENTRAL MAIL**

**Services Provided**

Central Mail provides comprehensive, cost-effective mailing services to state offices and agencies. These services include:

- Process out-going pre-sorted, First Class, and standard automated and bar-coded mail
- Process interoffice and incoming federal mail
- Provide inserting, folding, warrant processing, and mail metering services
- Serve as liaison between state agencies and the U.S. Postal Service
- Provide consulting services to state offices and agencies on cost saving mailing procedures

**OMB Circular A-87, Attachment B Selected items of Cost, Section 7**

- *"Costs incurred for.... postage, messenger.... are allowable."*

**OMB Circular A-87, Attachment B Selected items of Cost, Section 32.a**

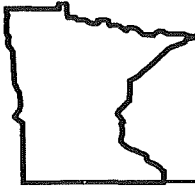
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

**OMB Circular A-87, Attachment B Selected items of Cost, Section 34.a**

- *"Publication costs include the costs of printing...distribution, promotion, mailing, and general handling."*

**How Rates are Computed**

Rates are based on estimated costs of operating, such as labor, materials and overhead, plus/minus any prior years' income/loss.



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

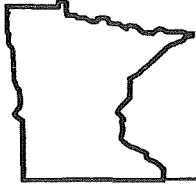
**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

CENTRAL MAIL  
 FUND 980

R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)		753
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		753
<b>A-87 Revenues (Actual and Imputed)</b>		
From Attachment A	9,306	
Other Revenues	-	
<b>Total Revenues</b>	9,306	
<b>Expenditures (Actual Cash)</b>		
Per State's Financial Report	9,181	
Operating Expense	-	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	-	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
<b>Total OMB A-87 Allowable Expenditures</b>	9,181	
<b>Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	22	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
<b>Total Adjustments</b>	22	
<b>Net Increase to Retained Earnings Balance</b>		147
<b>A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009</b>		
	A)	900
Allowable Reserve	B)	1,515
Excess Balance (A)-(B)		(616)

(If less than zero, the amount on (A) is the beginning A-87 R.E. Balance for the next year's reconciliation. If there is an excess balance, then the federal share for the next year). gov't, then the amount on B) will be the beginning balances should be returned to the federal



State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2009 Actual  
Section II—Billed Services

RECONCILIATION OF RETAINED EARNINGS  
RE-BALANCE TO OMB A-87 GUIDELINES  
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2009  
(All Figures in 000's)

CENTRAL MAIL  
FUND 980

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2008	809
TRANSFERS Per CAFR (per Accounting Records)	
Plus: Transfers In (contributed capital)	-
Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E,)	-
Net Transfers	-

FY 2007 A-87 Excess Retained Earnings Settlement State Sources  
-Total State portion of Excess Retained Earning

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2009	C)	<u>809</u>
--	----	------------

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2008

ADJUSTMENTS

Less: A-87 Unallowable Costs	-
Plus: A-87 Allowable Costs	-
FY 98 PPD Adjustment	(34)
Accumulated Prior Year Imputed Interest Adjustments	(140)
Current Year Imputed Interest Adjustment	(22)
Total Adjustments	<u>(196)</u>

A-87 ADJUSTMENTS BALANCE JUNE 30, 2009	D)	<u>(196)</u>
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PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL  
AND ADJUSTED BALANCE TO CAFR

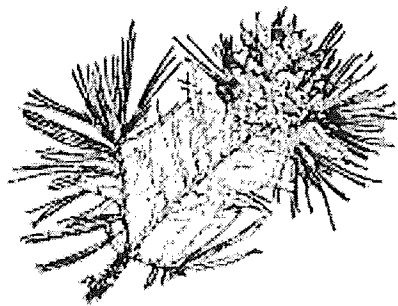
Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)		<u>1,513</u>
--	--	--------------

Check figure

1,513





Internal Service/Enterprise Funds  
Statement of Net Assets  
June 30, 2009

Name CENTRAL MAIL  
Fund 980  
9/4/09 10:46 AM

ASSETS

Update base on CAFR, please ensure to only when appropriate for the fund

Current Assets:

Cash and Cash Equivalents	\$	-
Investments		-
Accounts Receivable		1,512.29
Interfund Receivable		1,830,357.29
Accrued Investment/Interest Income		-
Inventories		10,291.91
Deferred Costs		168,092.28
Securities Lending Collateral		-
Other Assets		-
<b>Total Current Assets</b>	<b>\$</b>	<b>2,010,253.77</b>

Noncurrent Assets:

Cash and Cash Equivalents-Restricted	\$	-
Deferred Costs		-
Depreciable Capital Assets (Net)		97,798.07
Nondepreciable Capital Asset		-
<b>Total Noncurrent Assets</b>	<b>\$</b>	<b>97,798.07</b>

Total Assets

**\$ 2,108,051.84**

LIABILITIES

Current Liabilities:

Accounts Payable - Incl salary payable \$24916.56 & A/P non-trade \$0.00	\$	57,055.75
Interfund Payables		477,669.11
Unearned Revenue		-
Loans Payable		-
Accrued Bond Interest Payable		-
General Obligation Bonds Payable		-
Revenue Bonds Payable		-
Capital Leases		-
Compensated Absences Payable		4,804.20
Securities Lending Liabilities		-
Other Liabilities		-
<b>Total Current Liabilities</b>	<b>\$</b>	<b>539,529.06</b>

Noncurrent Liabilities:

Loans Payable	\$	-
General obligation Bonds Payable		-
Revenue Bonds Payable		-
Compensated Absences Payable		51,601.92
Capital Leases		-
Advances from Other Funds		-
Other Liabilities includes NOO \$ 3,744.74		3,744.74
<b>Total Noncurrent Liabilities</b>	<b>\$</b>	<b>55,346.66</b>

Total Liabilities

**\$ 594,875.72**

NET ASSETS

Invested in Capital Assets,  
Net of Related Debt  
Unrestricted

\$ 97,798.07  
**1,415,378.05**

Total Net Assets

**\$ 1,513,176.12**

Internal Service/Enterprise Funds  
Statement of Revenues, Expenses and Changes in Net Assets  
June 30, 2009

Name CENTRAL MAIL  
Fund 980

Operating Revenues:		
Net Sales	\$	9,305,723.46
Rental and Service Fees		-
Insurance Premiums		-
Other Income		-
		<hr/>
Total Operating Revenues	\$	9,305,723.46
Less: Cost of Goods Sold		-
		<hr/>
Gross Margin	\$	9,305,723.46
Operating Expenses:		
Purchased Services	\$	8,658,670.31
Salaries and Fringe Benefits		432,070.11
Claims		-
Depreciation		21,266.87
Amortization		-
Supplies and Materials		16,130.58
Indirect Costs		52,413.00
Other Expenses		-
		<hr/>
Total Operating Expenses	\$	9,180,550.87
Operating Income (Loss)	\$	125,172.59
Nonoperating Revenues (Expenses):		
Investment Income	\$	-
Securities Lending Income		-
Other Nonoperating Revenue		-
Interest and Financing Costs		-
Securities Lending Rebate and Fees		-
Grants, Aids, and Subsidies		-
Other Nonoperating Expenses		-
Gain (Loss) on Disposal of Capital Assets		-
		<hr/>
Total Nonoperating Revenues (Expenses)	\$	-
Income (Loss) Before Transfers and Contributions	\$	125,172.59
Capital Contributions		-
Transfers-In	\$	-
Transfers-Out	\$	-
		<hr/>
Change in Net Assets	\$	125,172.59
Net Assets, Beginning, as Reported	\$	1,388,003.53
Net Assets, Ending	\$	<u>1,513,176.12</u>

Internal Service/Enterprise Funds  
Statement of Cash Flows  
June 30, 2009

Name CENTRAL MAIL  
Fund 980

Cash Flows from Operating Activities:	
Receipts from Customers	\$ 8,738,965.82
Receipts from Other Revenue	-
Payments to Claimants	-
Payments to Suppliers	(8,666,788.05)
Payments to Employees	(413,134.03)
Payments to Others	-
Net Cash Flows from Operating Activities	<u>\$ (340,956.26)</u>
Cash Flows from Noncapital Financing Activities:	
Grant Disbursements	\$ -
Transfers-Ins	-
Transfers-Out	-
Advances from Other Funds	-
Repayments of Advances from Other Funds	398,930.26
Repayment of Bond Principle	-
Interest Paid	-
Other Nonoperating Expenses	-
Other Nonoperating Revenues	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ 398,930.26</u>
Cash Flows from Capital and Related Financing Activities:	
Capital Contributions	\$ -
Investments in Capital Assets	(57,974.00)
Proceeds from Disposal of Capital Assets	-
Proceeds from Loans	-
Capital Lease Payments	-
Repayment of Loan Principal	-
Repayment of Bond Principal	-
Interest Paid	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (57,974.00)</u>
Cash Flows from Investing Activities:	
Proceeds from Sales and Maturities of Investments	\$ -
Purchase of Investments	-
Investment Earnings	-
Net Cash Flows from Investing Activities	<u>\$ -</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ (0.00)</u>
Cash and Cash Equivalents, Beginning, as Reported	<u>\$ -</u>
Cash and Cash Equivalents, Ending	<u>\$ (0.00)</u>

**Reconciliation of Operating Income (Loss) to  
Net Cash Flows from Operating Activities:**

Operating Income (Loss)	\$	125,172.59
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation	\$	21,266.87
Amortization		-
Change in Assets and Liabilities:		
Accounts Receivable		(566,757.64)
Inventories		3,209.45
Other Assets		37,204.82
Accounts Payable		27,383.02
Compensated Absences Payable		8,872.70
Unearned Revenues		-
Other Liabilities		<u>2,691.93</u>
Net Reconciling Items to be Added to (Deducted from) Operating Income	\$	<u>(466,128.85)</u>
Net Cash Flows from Operating Activities	\$	<u><u>(340,956.26)</u></u>

**Noncash Investing, Capital and Financing Activities:**

Capital Assets Acquired through Lease	-
Bond Premium Amortization	-
Accrual of Computer Equipment as an Investment in Capital Assets	<u>\$ -</u>

**Note: See Internal Service Fund and Enterprise Information in the CAFR to compare to last FY.**  
<http://www.mmb.state.mn.us/doc/acct/2008.pdf>

STATE OF MINNESOTA  
 PLANT MANAGEMENT DIVISION  
 CENTRAL MAIL FUND 980  
 FOOTNOTES TO FINANCIAL STATEMENTS  
 FOR THE QUARTER ENDED JUNE 30, 2009

09/04/09  
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
 Central Mail utilizes full accrual accounting.

Revenue is recognized at the time the service is performed.

Expenses are based on data received from MAPS via Crystal Report Writer.

Capital Assets are recorded at historical cost less accumulated depreciation and depreciated on a straight line basis with no salvage value.

Effective October 1, 2005, Admin management increased the Department's Capital Asset threshold from \$2,000 to \$5,000. The capitalization threshold for betterment was decreased from \$500 to \$0.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Central Mail derives operating authority from M.S. 16B.48.

Minnesota Laws of 1976, Chapter 333, Section 56, Subdivision 1(a), restricts Central Mail contribution from the General Fund at \$67,230 effective July 1, 1976.

Capital Contributions of \$1,230 were returned to the General Fund in February 2003 as part of the FY2003 budget reduction.

In FY05 the Postage Clearing Account previously reported in the 610 fund was combined with the Central Mail Fund 980 in order to meet the requirements of GASB Statement #34.

Operating Contributions of \$743,365.21 were received in FY2005 when the Postage Clearing Account (Fund 610) was merged with this account.

3. CAPITAL ASSETS

	Mail Operations Machinery		Office Equipment		Total Assets	
	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr
Balance as of 6/30/2008	616,135.01	555,044.07	43,871.00	43,871.00	660,006.01	598,915.07
Additions	93,322.52	35,348.52	0.00	0.00	93,322.52	35,348.52
Deletions	(5,564.00)	(5,564.00)	0.00	0.00	(5,564.00)	(5,564.00)
Writeoffs	0.00	0.00	0.00	0.00	0.00	0.00
Current Depreciation	0.00	21,266.87	0.00	0.00	0.00	21,266.87
Balance as of 6/30/2009	703,893.53	606,095.46	43,871.00	43,871.00	747,764.53	649,866.46

4. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

Compensated Absences, Beginning Balance	47,533.42
Increase in Compensated Absences	8,872.70
Decreases in Compensated Absences	0.00
Compensated Absences, Ending Balance	<u>\$56,406.12</u>

5. NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

During FY2008, the State of Minnesota implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. This statement requires the state to measure and report other postemployment benefits (OPEB) expenses and related liabilities.

Net OPEB Obligation, Beginning Balance	1,052.81
Increase in Net OPEB Obligation	2,691.93
Decreases in Net OPEB Obligation	0.00
Net OPEB Obligation, Ending Balance	<u>\$3,744.74</u>

6. NET ASSETS

During FY2002, the State of Minnesota implemented new accounting standards as prescribed by the Governmental Accounting Standards Board (GASB). The standards include revised statement formats which resulted in the change from retained earnings to net asset reporting. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Invested in Capital Assets, Net of Related Debt	97,798.07
Unrestricted Net Assets	1,416,378.05
Total Net Assets	<u>1,513,176.12</u>

Schedule of Retained Earnings:

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
Beginning Retained Earnings	1,322,003.53	1,334,656.75	1,390,866.27	1,402,185.88
Prior Period Adjustment	0.00	22,280.32	0.00	(168.32)
Quarterly Net Income (Loss)	12,852.22	39,029.20	(6,319.41)	48,168.75
Ending Retained Earnings	<u>1,334,855.75</u>	<u>1,396,866.27</u>	<u>1,402,185.86</u>	<u>1,447,176.12</u>
Add: Capital Contributions	68,000.00	68,000.00	68,000.00	68,000.00
Reconciliation to Total Net Assets	<u>1,400,655.75</u>	<u>1,462,866.27</u>	<u>1,468,185.86</u>	<u>1,513,176.12</u>

7. DUE TO OTHER FUNDS

This liability is due to the Postage Clearing cash overdraft position of the fund on June 30th.

8. ADJUSTMENT TO NET ASSETS

FY09

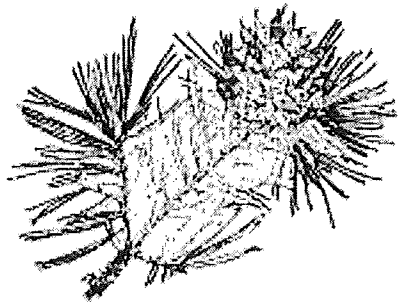
- In Nov, 2008, a \$22,280.32 prior period adjustment was made to net assets in November 2008 to adjust Prepaid Postage Clearing Expense which was understated beginning in FY07.
- In June 2009, a total of (\$166.32) prior period adjustment was made to net assets in June 2009 to reconcile Prepaid Postage Clearing Expense which was overstated beginning FY08.

FY08

- A \$4,882.96 prior period adjustment was made to Net Assets in July 2007 to adjust Postage Expenses which was understated at the end of FY07.
- A \$30.00 prior period adjustment was made to Net Assets in September 2007 to adjust Postage Expenses which was understated at the end of FY07.
- A \$1,818.84 prior period adjustment was made to Net Assets in February 2008 to adjust Rent Expenses which was understated at the end of FY07.

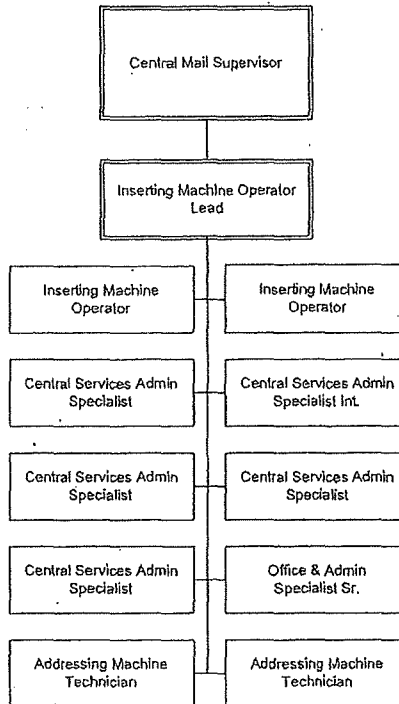
9. CHANGES TO STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Operating Expenses - Prior to February FY08 Salaries & Benefits-Postage Handling Fee expenses were previously included in the Salaries & Benefits expense line.

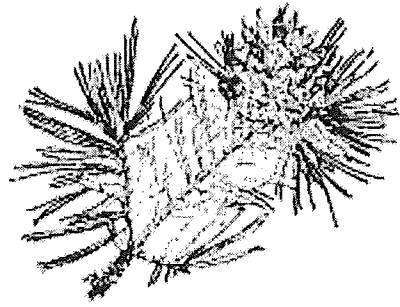


## Staffing

A current organization chart is shown below. For FY 2010, the planned FTE count for Central Mail is 12.57 – 5.80 for the General Fund and 6.77 for the Internal Service fund. The budgeted FTE for FY 2009 was 7.88 in the Internal Service fund, and the reduction for FY 2010 is primarily a Central Services Admin Specialist position that will not be filled in FY 2010.







## Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION  
CENTRAL MAIL  
FOR FISCAL YEAR 2010

### OPERATING REVENUE & EXPENSES

2550	REVENUE (Central Mail Operations) Change = 7.7% or \$50,004 Based on an increase in volume of work for inkjet printing services.
2551	REVENUE (Postage Clearing) Change = 3.5% or \$289,807  Based on slight increase in volume and the annual increase related to the rate set by the USPS.
1A0-1E0	SALARIES & BENEFITS (Combined) Change = 3.9% or \$15,667 Based on MMB's salary and benefit projection including increase in employer's insurance expense only; one vacant position filled mid-year FY 2009.
2A0	RENT Change = 66.4% or \$44,339 Increase includes 800 additional square feet allocated to Central Mail in the Transportation Building as well as 9% rate increase. Leasing Pitney Bowes Business Manager tracking and billing system started in FY 2009.
2B0	REPAIRS Change = 32.3% or \$18,063 New maintenance on inserter transferred from OET, maintenance cost increasing on OCR and other equipment.
2F0	COMMUNICATIONS - Postage Handling Fee Change = 27.3% or \$32,253 Postage expense related to Postage Handling Fee will be paid in this appropriation instead of Fund 100 as in FY 2009. Transfer of costs as funding allows, as well as increase related to USPS increase in FY 2010. Materials Transfer expense increasing by 6.2%.
2J0	SUPPLIES Change = 11.1% or \$1,122 Planned replacement of two PC's in FY 2010.
N/A	DEPRECIATION Change = 11.1% or \$2,363 Based on equipment depreciation schedule which includes equipment upgrades in FY 2009.
2M0	PURCHASED SERVICES Change = 217.8% or \$2,112 NCOA is required on inkjet services and therefore will have additional costs in FY 2010.
2P0	STATEWIDE INDIRECT COST Change = (20.2%) or (\$10,569) FY10 Statewide Indirect Costs are based on MMB's Statewide Indirect Cost Statement Summary distributed April 7, 2009.

Full-time equivalents (FTEs) for FY 2010 will be 6.77 compared to 7.88 planned for FY 2009.  
The assumptions for the business plan includes an inflation factor of 1.9% for expense categories where other projection was unknown.



MINNESOTA DEPARTMENT OF ADMINISTRATION  
 Central Mail  
 FOR FISCAL YEAR 2010

FY10 RATE MATRIX	Ink Jet Set-up & Data Import	Inkjet Zip+4 NCOA Std/Sort	Ink Jet Address	Ink Jet Presort Flats	Ink Jet Presort Lists	Ink Jet Custom	Tabbing Set up	Tabbing	Postage Handling Fee	Postage Clearing	Totals
Salaries & Benefits	12,527	28,185	37,580	1,566	18,790	939	626	9,395			384,084
Salaries & Benefits - Postage Handling									30,961		30,961
Rent											111,112
Repairs	800	1800	2400	100	1200	60	40	600			74,007
Insurance											416
Printing											600
Professional & Technical Services											4,956
Computer & System Services	268	603	804	34	402	20	13	201			15,199
Purchasing Services	228	513	684	29	342	17	11	171			3,081
Communications											2,120
Communications - Postage Clearing Account										8,660,986	8,660,986
Communications - Postage Handling Fee									150,189		150,189
Supplies	744	1674	2232	93	1116	56	37	558			11,207
Equipment											0
Employee Development											1,000
Statewide Indirect Costs											41,845
Subtotal	14,567	32,775	43,700	1,822	21,850	1,092	727	10,925	181,150	8,660,986	9,491,748
<b>EXCLUDED FROM RATES</b>											
Equipment	0	0	0	0	0	0	0	0	0	0	0
Subtotal	14,567	32,775	43,700	1,822	21,850	1,092	727	10,925	181,150	8,660,986	9,491,748
<b>INCLUSION TO RATES</b>											
Depreciation	624	1404	1872	78	936	47	31	468			23,622
Subtotal	15,191	34,179	45,572	1,900	22,786	1,139	758	11,393	181,150	8,660,986	9,515,370
<b>ALLOCATION OF OVERHEAD</b>	8,729	19,639	26,186	1,091	13,093	655	436	6,546	0	0	0
<b>TOTAL BASIS FOR RATES</b>	23,919	53,818	71,758	2,991	35,879	1,794	1,195	17,939	181,150	8,660,986	9,515,370
<b>BILLABLE UNITS</b>											
Billable Units	450	5,200	5,300	225,000	3,000,000	600	80	2,200,000	5,500,000	1	27,141,786
Prior Year	300	4,955	3,300	184,000	1,100,000	630	100	2,200,000	5,300,000	1	25,430,650
Change in Billable Units	150	245	2,000	41,000	(100,000)	(30)	(20)	0	200,000	0	1,711,136
<b>RATES</b>											
Current Break Even Rates	\$53.15	\$10.35	\$13.54	\$0.0133	\$0.0120	\$2.99	\$14.93	\$0.0082	3.29%	\$8,660,986	
Break Even at Prior Year Billable Units	\$79.23	\$10.86	\$21.74	\$0.0200	\$0.0100	\$2.85	\$11.95	\$0.0100	3.42%	\$8,660,986	
Change in Break Even Rates	(\$26.58)	(\$0.51)	(\$8.20)	(\$0.0067)	\$0.0020	\$0.14	\$2.98	(\$0.0018)	-0.13%	\$0.00	
Break Even Rates	\$53.15	\$10.35	\$13.54	\$0.01	\$0.01	\$2.99	\$14.93	\$0.01	3.29%	\$8,660,986	
Requested Rates	\$51.00	\$9.50	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$8,660,986	
Current Rates	\$23.00	\$7.50	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	7,999,517	
<b>REQUESTED VS BREAK EVEN RATES</b>											
- Requested Rates	\$51.00	\$9.50	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$8,660,986	
Break Even Rates	\$53.15	\$10.35	\$13.54	\$0.01	\$0.01	\$2.99	\$14.93	\$0.01	3.29%	\$8,660,986	
Variance	(\$2.15)	(\$0.85)	\$3.96	\$0.02	\$0.01	\$3.01	\$0.07	\$0.00	-0.04%	(\$0)	
Revenues at Requested Rates	22,950	49,400	92,750	6,750	60,000	3,600	1,200	22,000	181,150	8,660,986	9,542,969
Revenues at Break Even Rates	23,918	\$1,820	71,762	2,993	36,000	1,794	1,194	18,040	183,150	8,660,986	9,518,097
Revenue Variance	(968)	(4,420)	20,988	3,757	24,000	1,806	6	3,960	(2,200)	0	24,872
<b>REQUESTED VS CURRENT RATES</b>											
Requested Rates	\$51.00	\$9.50	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$8,660,986	
Current Rates	\$51.00	\$9.50	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$7,999,517	
Change in Rates	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$670,469	
% Change in Rates	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.4%	
Revenues at Requested Rates	\$22,950	\$49,400	\$92,750	\$6,750	\$60,000	\$3,600	\$1,200	\$22,000	\$181,150	\$8,660,986	\$9,542,969
Revenues at Current Rates	\$22,950	\$49,400	\$92,750	\$6,750	\$60,000	\$3,600	\$1,200	\$22,000	\$181,150	\$7,999,517	\$8,872,500
Change in Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$670,469	\$670,469
Revenues at Requested Rates set by Central Mail (not clearing)	\$22,950	\$49,400	\$92,750	\$6,750	\$60,000	\$3,600	\$1,200	\$22,000	\$181,150		
Revenues at Current Rates set by Central Mail (not clearing)	\$22,950	\$49,400	\$92,750	\$6,750	\$60,000	\$3,600	\$1,200	\$22,000	\$181,150		
Change in Revenues											

Overall Change in Rates-(excluding Postage)

## Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION  
CENTRAL MAIL  
FOR FISCAL YEAR 2010

**1. Describe cost and usage estimation methods**

Cost and usage estimates are based on historical data combined with projected use for the coming year.

**2. Method used to allocate expenses to cost centers by MAPS object class (each cost center should recover its own expenses)**

Where costs are known, expenses are charged to the actual cost center. Where costs are shared, expenses are based on volume. Example: ink supplies are shared between the bar-coding and addressing equipment; volume determines what portion of the supply cost is assigned to each cost center.

**3. Treatment of capital equipment, including estimated purchases and depreciation method.**

Assets are depreciated on a straight line basis with no salvage value, based on estimated useful life (sorting & bar-coding equipment - 7 years; warrant processing equipment - 5 years.)

### Six-Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION  
CENTRAL MAIL  
FOR FISCAL YEAR 2010

Rate	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>Sacking/labeling</b>						
First 1,000	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	n/a
Each additional piece	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	n/a
<b>Pre-sort (3-digit) Warrant -- Per piece</b>	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
<b>Warrants -- Per thousand</b>						
Self mailer	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	n/a
Double Postcards	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	n/a
<b>Traditional inserting</b>						
Inserting Set-Up	n/a	n/a	n/a	n/a	n/a	\$25.00
Inserting Per Thousand - J Insert	n/a	n/a	n/a	n/a	n/a	\$18.00
Inserting Per Thousand - Additional Inserts	n/a	n/a	n/a	n/a	n/a	\$1.00
1 insert - First 1,000	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	n/a
Additional 1,000s	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	n/a
2 inserts - First 1,000	\$29.00	\$29.00	\$29.00	\$29.00	\$29.00	n/a
Additional 1,000s	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	n/a
3 inserts - First 1,000	\$33.00	\$33.00	\$33.00	\$33.00	\$33.00	n/a
Additional 1,000s	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	n/a
4 inserts - First 1,000	\$36.50	\$36.50	\$36.50	\$36.50	\$36.50	n/a
Additional 1,000s	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	n/a
5 inserts - First 1,000	\$39.50	\$39.50	\$39.50	\$39.50	\$39.50	n/a
Additional 1,000s	\$23.00	\$23.00	\$23.00	\$23.00	\$23.00	n/a
6 inserts - First 1,000	\$43.50	\$43.50	\$43.50	\$43.50	\$43.50	n/a
Additional 1,000s	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	n/a
<b>Match inserting</b>						
Set-up	N/A	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Inserting fee (per thousand) -- 2 inserts	N/A	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Inserting fee (per thousand) -- 3 inserts	N/A	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Sorting and Bar-coding -- Per piece</b>						
Scheduled runs	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020
Small runs (metered number of runs)*	\$0.047	\$0.047	\$0.047	\$0.039	\$0.029	\$0.029
Double postcard sort	n/a	\$0.025	\$0.025	\$0.025	\$0.025	n/a
<b>Postage handling fee</b>						
House/Senate monthly delivery - each body	3.00%	3.25%	3.25%	3.25%	3.25%	3.25%
	\$0	\$100	\$100	\$100	\$100	\$100
<b>Ink-jet addressing</b>						
Set-up	\$23.00	\$23.00	\$23.00	\$23.00	\$23.00	\$51.00
Data import	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	included in set-up
National Change of Address (up to 13,000)	N/A	\$38.00	\$38.00	\$38.00	\$38.00	shop rate if NCOA only
NCOA - 13,001 - 50,000 (Per thousand)	N/A	\$2.90	\$2.90	\$2.90	\$2.90	incl in ink jet addressing
NCOA - 50,001 - 100,000 (Per thousand)	N/A	\$2.40	\$2.40	\$2.40	\$2.40	incl in ink jet addressing
NCOA - More than 100,001 (Per thousand)	N/A	\$1.85	\$1.85	\$1.85	\$1.85	incl in ink jet addressing
NCOA (zip+4 standard/sort) -- Per thousand	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$9.50
Addressing -- Per thousand	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50
Pre - sort flat (Bulking -- Per piece)	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Pre-sorting letters -- Per piece	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
Quantity Discount > 500,000.	n/a	n/a	n/a	n/a	\$0.01	\$0.01
Ink Jet Custom	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
Tabbing Set-up	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
Tabbing	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
<b>Permit filing</b>						
Use of state permit #171	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
<b>Shop rate</b>	\$36.75	\$36.75	\$36.75	\$36.75	\$36.75	\$36.75
<b>Folding</b>						
Simple - Per thousand	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
Complex - Per thousand	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00

\*Metered bar-code runs are set by the USPS and are subject to change.  
On rare occasion, 1 1/2 times the billing rate may be assessed for rush overtime jobs, related to the required service.

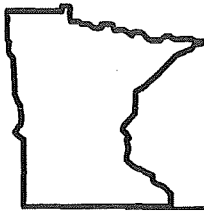
History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION  
CENTRAL MAIL  
FOR FISCAL YEAR 2010

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ESTIMATED	FY 2010 PROPOSED	\$ CHANGE FY09/10	% CHANGE FY09/10
<b>Operating Revenues</b>								
Sales	714,885	877,652	880,364	651,407	650,829	700,834	50,005	7.7%
Postage Handling Fee <sup>1</sup>	0	0	0	175,300	179,435	181,150	1,715	1.0%
Postage Clearing	7,327,708	7,578,008	7,791,321	7,896,527	8,371,179	8,660,986	289,807	3.5%
Gross Margin	8,042,593	8,455,660	8,671,685	8,723,234	9,201,444	9,542,970	341,526	3.9%
<b>Operating Expenses</b>								
Salaries & Benefits	354,495	323,211	390,000	346,945	337,879	384,084	46,205	13.7%
Salaries & Benefits-Handling Fee <sup>1</sup>	0	0	0	32,675	61,499	30,961	(30,538)	-49.7%
Rent	68,898	75,004	80,078	66,901	66,773	111,112	44,339	66.4%
Repairs	58,193	59,472	63,284	65,439	55,944	74,007	18,063	32.3%
Insurance	663	1,265	1,301	1,938	408	416	8	1.9%
Printing	188	565	185	0	0	600	600	
Professional & Technical Services	0	0	475	350	4,300	4,950	650	15.1%
Computer & System Services	12,383	15,298	14,718	14,735	14,932	15,190	258	1.7%
Purchased Services	577	1,163	7,129	1,855	970	3,081	2,112	217.8%
Communications	0	0	0	3,761	2,628	2,120	(508)	-19.3%
Communications-Postage	7,327,708	7,578,008	7,988,540	7,896,527	8,368,102	8,660,986	292,884	3.5%
Communications-Handling Fee <sup>1</sup>	142,808	140,352	0	142,625	117,936	150,189	32,253	27.3%
Fees & Other Fixed Charges	0	225	0	0	93	0	(93)	-100.0%
Supplies	8,689	18,025	22,539	15,780	10,085	11,207	1,122	11.1%
Equipment	0	0	0	0	0	0	0	
Equipment	0	0	0	0	0	0	0	
Depreciation	28,251	36,205	41,267	14,903	21,259	23,622	2,363	11.1%
Employee Development	0	0	0	80	0	1,000	1,000	
Statewide Indirect Cost	15,605	8,988	6,441	8,675	52,414	41,845	(10,569)	-20.2%
Department Cost Allocation	4,155	4,321	0	0	0	0	0	
Total Operating Expenses	8,022,614	8,262,102	8,615,957	8,613,188	9,115,222	9,515,370	400,148	4.4%
Operating Income (Loss)	19,979	193,558	55,729	110,046	86,222	27,600	(58,622)	-68.0%
<b>Income (Loss) before Contributions and Transfers</b>								
Contributions	743,365							
Transfers								
Net Income (Loss)	763,344	193,558	55,729	110,046	86,222	27,600	(58,622)	
<b>Retained Earnings, Beginning Period</b>								
Retained Earnings, Beginning Period	148,957	912,301	1,105,859	1,205,229	1,322,004	1,408,225	116,775	
Adjustment to Retained Earnings	0	0	43,641	6,729	0	0	(6,729)	
Retained Earnings, Ending Period	912,301	1,105,859	1,205,229	1,322,004	1,408,225	1,435,826	86,222	
<b>Reconciliation to Net Assets</b>								
Retained Earnings	912,301	1,105,859	1,205,229	1,322,004	1,408,225	1,435,826		
Contributed Capital	66,000	66,000	66,000	66,000	66,000	66,000		
Total Net Assets, Ending Period	978,301	1,171,859	1,271,229	1,388,004	1,474,225	1,501,826		

The Postage Clearing Account was combined into the FY 2005 Central Mail Financial Statements after the FY2005 Business Plan was submitted. Beginning in FY 2007, Department Cost Allocation is included in Salaries & Benefits.

<sup>1</sup>FY 2008 is the first year that Postage Handling Fee lines have been broken out on the Central Mail financial statements.



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**DEPARTMENT OF ADMINISTRATION—OFFICE SUPPLY CONNECTION**

**Services Provided**

Office Supply Connection provides low-cost alternatives to meet state government's office supply needs. Office Supply Connection operates two primary office supply programs:

- Commonly used items are stocked in the Office Supply Connection warehouse.
- A "stockless" office supply program consisting of office supply items, available through Office Supply Connection, from a private-sector partner at a substantial discount.

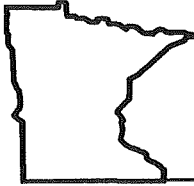
**OMB Circular A-87, Attachment B Selected items of Cost, Section 26.b**

- *"...Withdrawals from general stores or stock rooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied".*

**How Rates are Computed**

The price charged is the cost of the applicable supply plus markup. Markup is determined by calculating the percentage of the estimated cost of operation, plus/minus any prior year's income/loss to the estimated costs of goods sold. On stocked items, the mark-up is 28.5 percent; on non-stocked items, the markup is 25 percent.





**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

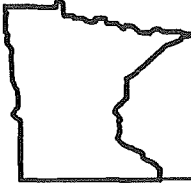
**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

OFFICE SUPPLY CONNECTION  
 FUND 930

R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)		1,368
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		1,368
<b>A-87 Revenues (Actual and Imputed)</b>		
From Attachment A	6,964	
Other Revenues	-	
<b>Total Revenues</b>	6,964	
<b>Expenditures (Actual Cash)</b>		
Per State's Financial Report	1,236	
Operating Expense	5,481	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	-	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
<b>Total OMB A-87 Allowable Expenditures</b>	6,717	
<b>Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	41	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
<b>Total Adjustments</b>	41	
<b>Net Increase to Retained Earnings Balance</b>		288
<b>A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009</b>	A)	1,656
Allowable Reserve	B)	1,119
Excess Balance (A)-(B)		537

(If less than zero, the amount on (A) is the beginning A-87 R.E. Balance for the next year's reconciliation. If there is an excess balance, then the federal share for the next year). govt, then the amount on B) will be the beginning balances should be returned to the federal



State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2009 Actual  
Section II—Billed Services

RECONCILIATION OF RETAINED EARNINGS  
RE-BALANCE TO OMB A-87 GUIDELINES  
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2009  
(All Figures in 000's)

OFFICE SUPPLY CONNECTION  
FUND 930

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2008		636
TRANSFERS Per CAFR (per Accounting Records)		
Plus: Transfers In (contributed capital)	-	
Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)	<u>-</u>	
Net Transfers		<u>-</u>
FY 2007 A-87 Excess Retained Earnings Settlement State Sources		
-Total State portion of Excess Retained Earning		
A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2009	C)	<u>636</u>

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2008

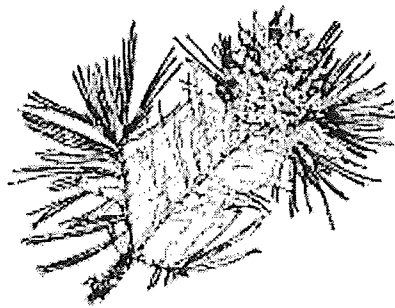
ADJUSTMENTS

Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY 98 PPD Adjustment	-	
Accumulated Prior Year Imputed Interest Adjustments	(455)	
Current Year Imputed Interest Adjustment	(41)	
Total Adjustments		<u>(496)</u>
A-87 ADJUSTMENTS BALANCE JUNE 30, 2009	D)	<u>(496)</u>

PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL  
AND ADJUSTED BALANCE TO CAFR

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)		<u>1,796</u>
--	--	--------------



Internal Service/Enterprise Funds  
Statement of Net Assets  
June 30, 2009

Name OFFICE SUPPLY CONNECTION  
Fund 930  
9/3/2009 7:15:00 AM

ASSETS

Update base on CAFR, please ensure to only when appropriate for the fund

Current Assets:

Cash and Cash Equivalents	\$	1,236,963.32
Investments		-
Accounts Receivable		171,983.46
Interfund Receivable		428,970.85
Accrued Investment/Interest Income		-
Inventories		449,670.01
Deferred Costs		-
Securities Lending Collateral		-
Other Assets		-
Total Current Assets	\$	<u>2,287,587.64</u>

Noncurrent Assets:

Cash and Cash Equivalents-Restricted	\$	-
Deferred Costs		-
Depreciable Capital Assets (Net)		524.14
Nondepreciable Capital Asset		-
Total Noncurrent Assets	\$	<u>524.14</u>

Total Assets

\$ 2,288,111.78

LIABILITIES

Current Liabilities:

Accounts Payable - incl salary payable \$ 24,145.92 & A/P non-trade \$0.00	\$	407,837.38
Interfund Payables		10,756.82
Unearned Revenue		-
Loans Payable		-
Accrued Bond Interest Payable		-
General Obligation Bonds Payable		-
Revenue Bonds Payable		-
Capital Leases		-
Compensated Absences Payable		5,977.88
Securities Lending Liabilities		-
Other Liabilities		-
Total Current Liabilities	\$	<u>424,572.08</u>

Noncurrent Liabilities:

Loans Payable	\$	-
General obligation Bonds Payable		-
Revenue Bonds Payable		-
Compensated Absences Payable		64,284.12
Capital Leases		-
Advances from Other Funds		-
Other Liabilities includes NOO \$ 4,226.38		4,226.38
Total Noncurrent Liabilities	\$	<u>68,510.50</u>

Total Liabilities

\$ 493,082.58

NET ASSETS

Invested in Capital Assets, Net of Related Debt	\$	524.14
Unrestricted		1,794,505.06
Total Net Assets	\$	<u>1,795,029.20</u>

Internal Service/Enterprise Funds  
Statement of Revenues, Expenses and Changes in Net Assets  
June 30, 2009

Name OFFICE SUPPLY CONNECTION  
Fund 930

Operating Revenues:	
Net Sales	\$ 6,963,839.85
Rental and Service Fees	-
Insurance Premiums	-
Other Income	-
	<hr/>
Total Operating Revenues	\$ 6,963,839.85
Less: Cost of Goods Sold	5,481,722.47
	<hr/>
Gross Margin	\$ 1,482,117.38
Operating Expenses:	
Purchased Services	\$ 553,509.18
Salaries and Fringe Benefits	425,919.45
Claims	-
Depreciation	3,144.48
Amortization	-
Supplies and Materials	6,475.87
Indirect Costs	246,707.00
Other Expenses	-
	<hr/>
Total Operating Expenses	\$ 1,235,755.98
	<hr/>
Operating Income (Loss)	\$ 246,361.40
Nonoperating Revenues (Expenses):	
Investment Income	\$ -
Securities Lending Income	-
Other Nonoperating Revenue	-
Interest and Financing Costs	-
Securities Lending Rebate and Fees	-
Grants, Aids, and Subsidies	-
Other Nonoperating Expenses	-
Gain (Loss) on Disposal of Capital Assets	-
	<hr/>
Total Nonoperating Revenues (Expenses)	\$ -
	<hr/>
Income (Loss) Before Transfers and Contributions	\$ 246,361.40
Capital Contributions	-
Transfers-In	\$ -
Transfers-Out	\$ -
	<hr/>
Change in Net Assets	\$ 246,361.40
	<hr/>
Net Assets, Beginning, as Reported	\$ 1,548,667.80
Net Assets, Ending	\$ 1,795,029.20
	<hr/> <hr/>

Internal Service/Enterprise Funds  
Statement of Cash Flows  
June 30, 2009

Name OFFICE SUPPLY CONNECTION  
Fund 930

Cash Flows from Operating Activities:	
Receipts from Customers	\$ 6,753,501.87
Receipts from Other Revenue	-
Payments to Claimants	-
Payments to Suppliers	(5,536,904.54)
Payments to Employees	(437,211.81)
Payments to Others	-
	<hr/>
Net Cash Flows from Operating Activities	\$ 779,385.52
Cash Flows from Noncapital Financing Activities;	
Grant Disbursements	\$ -
Transfers-Ins	-
Transfers-Out	-
Advances from Other Funds	-
Repayments of Advances from Other Funds	-
Repayment of Bond Principle	-
Interest Paid	-
Other Nonoperating Expenses	-
Other Nonoperating Revenues	-
	<hr/>
Net Cash Flows from Noncapital Financing Activities	\$ -
Cash Flows from Capital and Related Financing Activities:	
Capital Contributions	\$ -
Investments in Capital Assets	-
Proceeds from Disposal of Capital Assets	-
Proceeds from Loans	-
Capital Lease Payments	-
Repayment of Loan Principal	-
Repayment of Bond Principal	-
Interest Paid	-
	<hr/>
Net Cash Flows from Capital and Related Financing Activities	\$ -
Cash Flows from Investing Activities:	
Proceeds from Sales and Maturities of Investments	\$ -
Purchase of Investments	-
Investment Earnings	-
	<hr/>
Net Cash Flows from Investing Activities	\$ -
Net Increase (Decrease) in Cash and Cash Equivalents	<hr/> \$ 779,385.52
Cash and Cash Equivalents, Beginning, as Reported	<hr/> \$ 457,577.80
Cash and Cash Equivalents, Ending	<hr/> <hr/> \$ 1,236,963.32

**Reconciliation of Operating Income (Loss) to  
Net Cash Flows from Operating Activities:**

Operating Income (Loss)	\$	246,361.40
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation	\$	3,144.48
Amortization		-
Change in Assets and Liabilities:		
Accounts Receivable		(210,337.98)
Inventories		455,688.19
Other Assets		-
Accounts Payable		292,728.68
Compensated Absences Payable		(10,488.05)
Unearned Revenues		-
Other Liabilities		2,288.80
		<hr/>
Net Reconciling Items to be Added to (Deducted from) Operating Income	\$	533,024.12
		<hr/>
Net Cash Flows from Operating Activities	\$	779,385.52
		<hr/>

**Noncash Investing, Capital and Financing Activities:**

Capital Assets Acquired through Lease		-
Bond Premium Amortization		-
Accrual of Computer Equipment as an Investment in Capital Assets	\$	-
		<hr/>

**Note: See Internal Service Fund and Enterprise Information in the CAFR to compare to last FY.**

<http://www.mmb.state.mn.us/doc/acct/2008.pdf>



## Office Memorandum

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**DATE:** October 2, 2009

**TO:** Sheila Reger, Commissioner  
Department of Administration

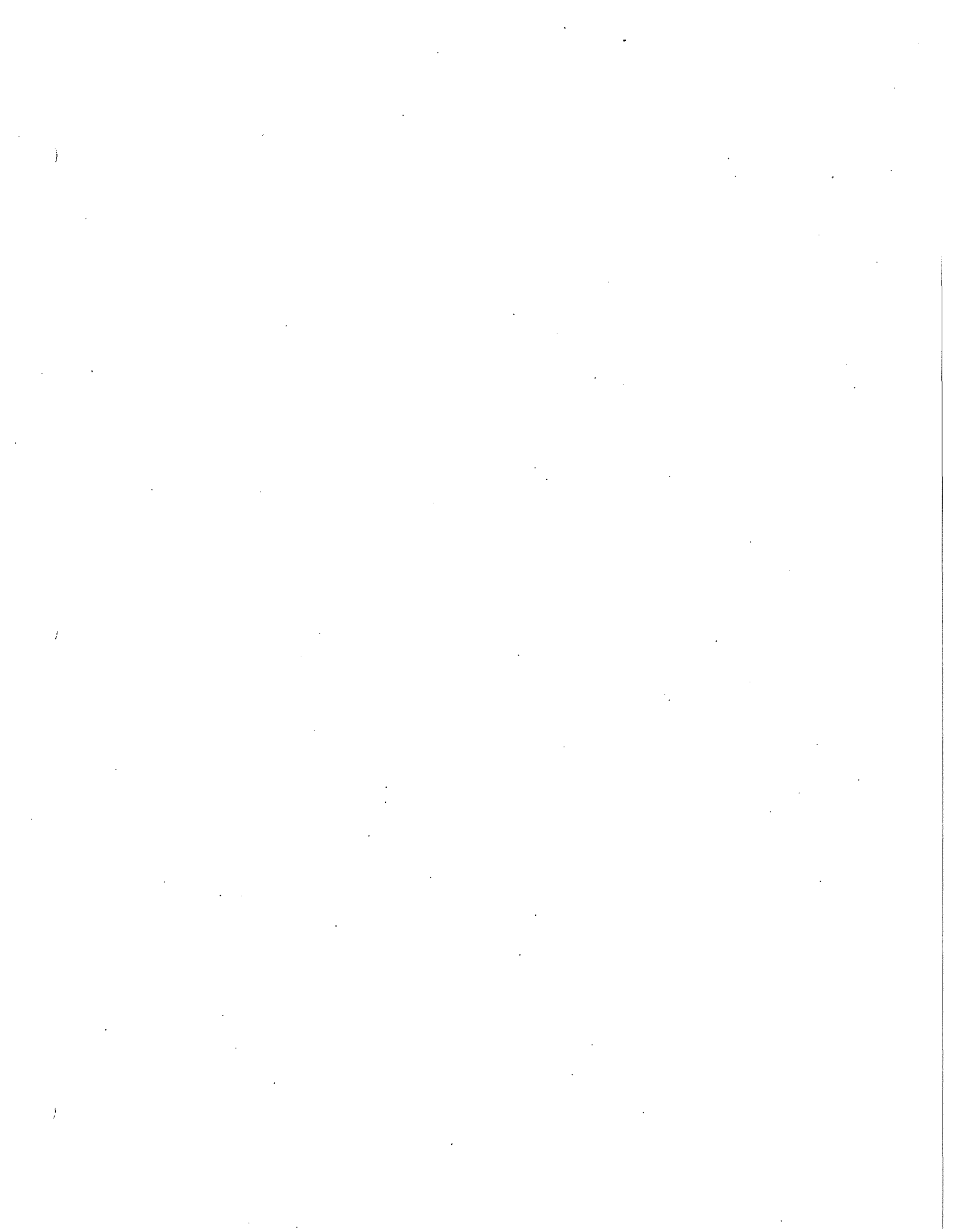
**FROM:** James Schowalter, Assistant Commissioner  
State Budget Director *J-Sch*

**RE:** FY 2010 Office Supply Connection Rate Package

Pursuant to your request, Minnesota Management & Budget approves your request to extend FY 2009 rates to FY 2010 for the Office Supply Connection as proposed on July 28, 2009. We understand that the fund will dissolve mid-FY 2010.

cc: Lenora Madigan, Administration  
Julie Poser, Administration  
Kent Allin, Administration  
Brian Steeves, MMB  
Angela Vogt, MMB





## Office Supply Connection

On July 27, 2009, Admin sent communication to agencies informing them that **Office Supply Connection will be closing by the end of calendar year 2009**. Given that, Admin has requested an extension of FY 2009 pricing for the first half of FY 2010.

### **FY 2010 (First half)**

Gross Sales: \$3,250,000

Operating Expenses: \$596,441

Net Income: 85,256

Retained Earnings: \$1,227,341

FTE : 5 full time AFSME staff + 1 supervisor

### **Background & Assumptions**

- The OSC is expected to be dissolved by 12/31/2009. An evaluation team consisting of representation from DHS, Corrections, Health, and other agencies had input into the decision to close the fund. The primary reason for doing so is the cost savings expected to be achieved by ordering supplies directly. (OSC charges an approximate 25% mark up currently). In addition, agencies are expected to be able to utilize online ordering and obtain customized products.
- Agencies will be able to access office supplies through a direct purchase vendor model. Admin plans to use its current structure for cooperative purchasing in order to facilitate the new model. They do not expect to need new legal authority to implement this plan.
- Admin currently has contracted with a vendor called Innovative Office Solutions to be the new vendor for office supplies.
- Admin has been working with unions to offer alternative positions either at Admin or in another state agency to current employees of OSC. The unions have expressed willingness to work through this with Admin, but the hiring freeze in effect has limited options so far.

### **Recommendation**

Given the short remaining life of the fund and expectation that OSC will make a slight profit in the first six months of FY 2010, I recommend we approve the request to extend OSC rates from FY 2009 for FY 2010.

Angela Vogt  
MMB  
July 2009



# Office Supply Connection

State of Minnesota, Department of Administration osc.sales@state.mn.us customer service: 651.201.2578

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- 4. [Stock Product Catalog & Prices \(pdf\)](#)
- 5. [Supply Requisition Form \(pdf\)](#)
- 6. [First Choice Catalog \(pdf\)](#)
- 7. [First Choice Catalog Price List](#)
- 8. [MMD Commodity Contracts](#)
- 9. [Office Supply Purchasing Policy](#)
- 10. [Get Adobe Acrobat Reader](#)
- 11. [MN Bookstore](#)

## Welcome to Office Supply Connection

### September 15: New office supply vendor contract signed

A contract has been signed with Innovative Office Solutions (Innovative), the State's new office supply vendor. The first meeting between Innovative and members of the Materials Management Division (MMD) occurred Sept. 14 to begin development of the roll-out.

The agency contact list has been shared with Innovative, since Innovative has indicated its willingness to work directly with each agency to customize its services to customer's unique needs. Customers can expect future communications regarding the transition from Office Supply Connection to Innovative, agency training opportunities, questions and answers and other general communications.

### New office supply vendor

Note: The message below comes from Kent Allin, Chief Procurement Officer and Director of the Materials Management Division in the Department of Administration.

As many of you know, Admin's Materials Management Division (MMD) issued a solicitation earlier this year for an office supply vendor. A multi-agency evaluation team subsequently analyzed the responses and made its recommendation.

I am now very pleased to inform you that MMD has concluded its negotiations with the recommended vendor and that we will be signing a contract with Innovative Office Solutions (Innovative).

Innovative is a woman-owned business located in Burnsville, Minnesota and is known for its exemplary customer service. As an example, it won the 2009 Jackie Robinson Most Valuable Diverse Business Partner Award by the Minnesota Twins and major league baseball. All of us who have interacted with Innovative's personnel through the procurement process have been favorably impressed by their commitment to being a responsive vendor to the State of Minnesota.

Here are some next steps that you will be seeing shortly:

#### Login

**Current Customers**  
Enter username & password to access your personalized online catalog.

**New Users**  
Contact us to register & receive your username and password.

[Forgot your password?](#)

Username:

Password:

Office Supply Connection  
321 East Grove Street  
Saint Paul, MN 55101  
651.201.2578 Voice  
651.296.5839 Fax  
800.568.7114 Toll Free  
800.627.3529 MN Relay Srv.

- Contact of agency coordinators by Innovative and Admin regarding the transition from Office Supply Connection to Innovative. We anticipate a phased approach over the course of approximately 90 days. Innovative has indicated its willingness to working directly with agencies to customize its services to agencies' unique needs.

- Development by Innovative of a Minnesota-state-specific web presence for transitional information and ordering.

- Resolution of one unresolved issue regarding large-volume paper purchases. (Several options are currently under consideration.)

- Notification of contact names and numbers within Innovative for your agency's related questions.

We will notify agencies as soon as we have a signed contract. Until then, please refer all questions regarding the contract and Innovative to Lea Halverson (651-201-2444) and all questions regarding Office Supply Connection issues to Scott Stathas (651-201-2570).

Thank you for your past support of the Office Supply Connection. We look forward to continuing to work with you as we implement this new model for office supplies.

#### **July 27: State will be transitioning to office supply vendor**

The Department of Administration will be transitioning its office supply function to a new model in which customers will purchase directly from a contract vendor. This new model includes cost savings in the range of 10 to 20 percent; easy-to-use online catalog ordering and online tools for managing office supply purchases more efficiently; and direct delivery. This transition will occur over the next few months, with Office Supply Connection (OSC) closing by the end of this year. OSC will continue to supply customers with office supplies and will provide updates and assistance to customers during this transition.

#### **June 18: 2010 calendars can be ordered**

OSC is taking orders for 2010 calendars. Please see [this PDF](#) for information and pricing. This brochure will not be printed and mailed to customers. However, the PDF can easily be printed for use within your agency. Calendars can also be ordered on-line.

#### **April 27: New stocked product catalog posted**

A new stocked product catalog (dated April 27) is now available. It can be accessed through option #4 at left.

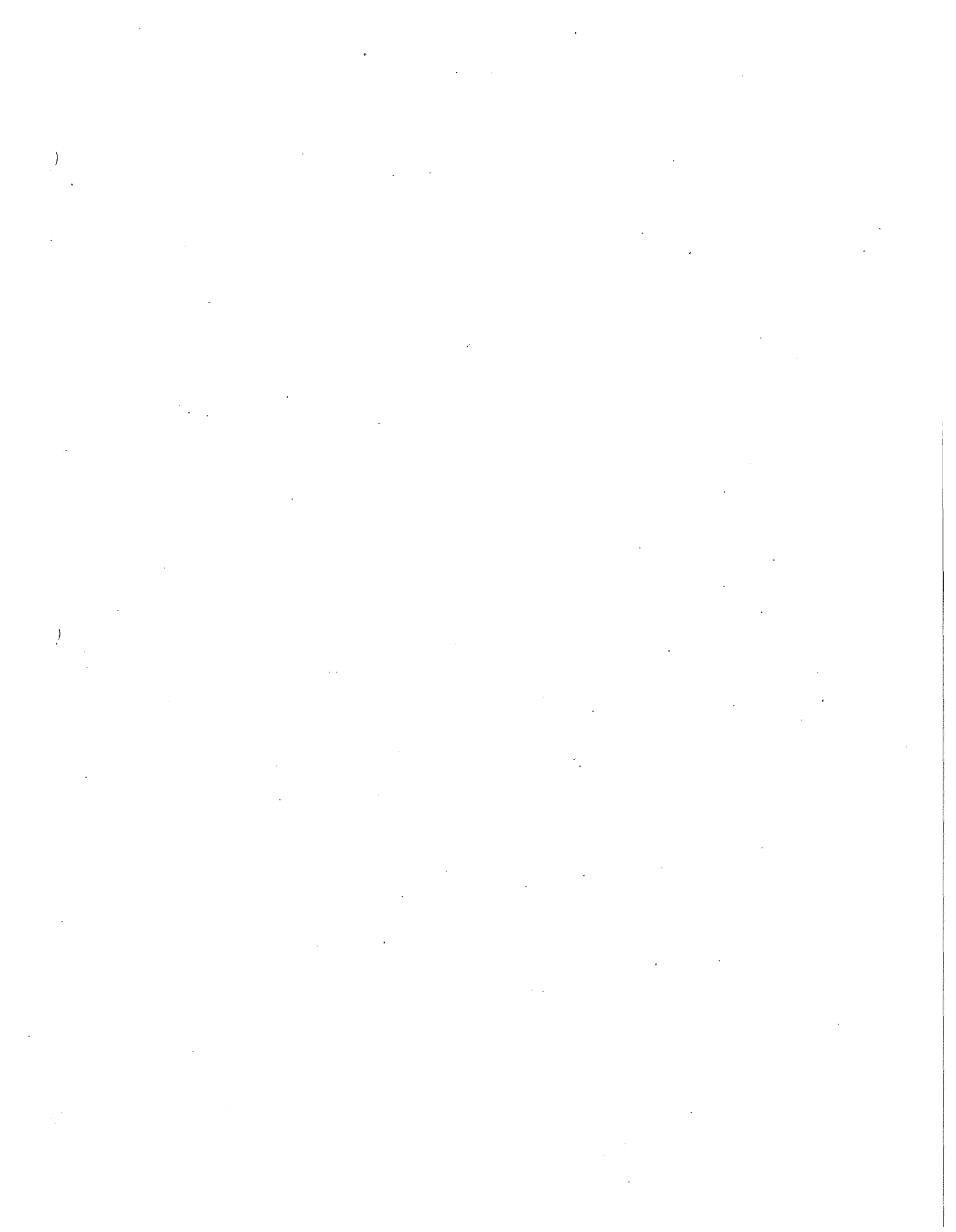
#### **April 7: New First Choice Price List**

A new price list for First Choice items has been posted. It

MINNESOTA DEPARTMENT OF ADMINISTRATION  
Office Supply Connection  
FOR FISCAL YEAR 10 (July - December)

		FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	\$ CHANGE	% CHANGE
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY09/FY10</u>	<u>FY09/FY10</u>
Obj class/RSRC*									
<b>Operating Revenues</b>									
Gross Sales - Non-Stock		2,612,274	2,417,079	2,473,283	2,299,968	2,457,647	1,235,000	(1,222,647)	-49.75%
Gross Sales - Stock		4,257,706	4,078,786	4,758,537	4,464,644	4,564,202	2,015,000	(2,549,202)	-55.85%
Misc Revenue		0	0	0	0	0	0	0	0.00%
Total Gross Sales		6,869,980	6,495,865	7,231,820	6,764,612	7,021,849	3,250,000	(3,771,849)	-53.72%
Less Returns - Non-Stock		(58,163)	(51,967)	(53,038)	(64,037)	(37,681)	(24,300)	13,381	-35.51%
Less Returns - Stock		(35,648)	(15,316)	(22,730)	(27,149)	(20,329)	(10,150)	10,179	-50.07%
Net Operating Revenue		6,776,169	6,428,582	7,156,052	6,673,426	6,963,839	3,215,550	(3,748,289)	-53.83%
<b>Cost of Goods Sold</b>									
Cost of Goods Sold		5,402,826	5,041,610	5,679,913	5,151,140	5,489,167	2,533,853	(2,955,314)	-53.84%
Gross Margin		1,373,343	1,386,972	1,476,139	1,522,286	1,474,672	681,697	(792,975)	-53.77%
<b>Operating Expenses</b>									
Salaries & Benefits	1A	676,533	614,696	588,379	563,202	420,679	223,089	(197,590)	-46.97%
Rent (Space)	2A	184,648	184,648	185,769	161,505	161,535	80,772	(80,764)	-50.00%
Rent (Equipment)	2K	1,129	1,138	1,338	1,051	4,317	2,750	(1,567)	-36.30%
Repairs	2B	1,942	1,901	471	629	2,200	1,000	(1,200)	-54.55%
Insurance	2M	5,210	1,710	1,834	2,479	1,719	2,000	281	16.35%
Printing	2C	14,361	977	2,105	4,040	2,029	2,000	(29)	-1.43%
Professional & Technical Services	2D/2S	0	0	5,400	17,443	22,800	0	(22,800)	-100.00%
Computer & System Services	2E	16,677	34,391	59,062	36,268	12,639	22,500	9,861	78.02%
Purchased Services - Driver	2M	133,524	113,455	113,316	101,796	109,685	52,500	(57,185)	-52.14%
Communications	2F	8,000	33,341	9,005	9,859	11,406	5,000	(6,406)	-56.16%
Freight	2F	187,155	163,176	215,159	225,368	223,751	115,000	(108,751)	-48.60%
Travel	2G	0	0	0	0	0	0	0	0.00%
Fees & Other Fixed Charges	2L	0	0	75	0	0	0	0	0.00%
Supplies	2J	14,210	8,993	23,715	10,146	7,652	4,000	(3,652)	-47.73%
Unpaid Debt		0	0	0	0	0	0	0	0.00%
Depreciation	2K*	1,954	0	2,620	3,144	3,144	882	(2,263)	-71.96%
Statewide Indirect Cost	2P	230,549	143,226	229,512	256,709	246,707	77,224	(169,483)	-68.70%
Department Cost Allocation	1A0			10,551	14,434	15,000	7,725	(7,275)	-48.50%
Total Operating Expenses		1,475,892	1,301,652	1,448,311	1,408,073	1,245,263	596,441	(648,822)	-52.10%
Operating Income (Losses)		(102,549)	85,320	27,828	114,213	229,409	85,256	(144,153)	-62.84%
<b>Nonoperating Revenues (Expenses)</b>									
Interest Expense		0	0	0	0	0	0	0	0.00%
Interest Revenue		0	0	0	0	0	0	0	0.00%
Non Operating (Expenses)		(9,067)							
Total Nonoperating Revenue (Expenses)		(9,067)	0	0	0	0	0	0	0.00%
<b>Income (Loss) before Contributions and Transfers</b>									
Transfers		0	0	0	0	0	0	0	0.00%
Net Income (Loss)		(111,616)	85,320	27,828	114,213	229,409	85,256	(144,153)	-62.84%
Retained Earnings, Beginning Period		829,229	687,772	773,092	800,926	912,672	1,142,085	229,413	25.14%
Adjustment to Retained Earnings		(29,841)		6	(2,467)	4			
Retained Earnings, Ending Period		687,772	773,092	800,926	912,672	1,142,085	1,227,341	85,256	7.46%
<b>Reconciliation to Net Assets</b>									
Retained Earnings		687,772	773,092	800,926	912,672	1,142,085	1,227,341	85,256	7.46%
Contributed Capital		636,000	636,000	636,000	636,000	636,000	636,000	0	0.00%
Total Net Assets, Ending Period		1,323,772	1,409,092	1,436,926	1,548,672	1,778,085	1,863,341	85,256	4.79%

1,701,241



MINNESOTA DEPARTMENT OF ADMINISTRATION  
OFFICE SUPPLY CONNECTION  
FOR FISCAL YEAR 2010 (July - December)

Rate Matrix

MAPS SPENDING PLAN	STOCK	NON-STOCK	FY10 TOTALS	FY09 Est/Actual TOTALS	\$ CHANGE FY10-FY09	% CHANGE FY10-FY09
SALARIES & BENEFITS	138,315	84,774	223,089	420,679	(197,590)	-46.97%
RENT (SPACE)	50,079	30,693	80,772	161,535	(80,763)	-50.00%
RENT (EQUIPMENT)	1,705	1,045	2,750	4,317	(1,567)	-35.30%
REPAIRS	620	380	1,000	2,200	(1,200)	-54.55%
INSURANCE	1,240	760	2,000	1,719	281	16.35%
PRINTING	1,240	760	2,000	2,029	(29)	-1.43%
PROFESSIONAL & TECHNICAL SERVICES	0	0	0	22,800	(22,800)	-100.00%
COMPUTER & SYSTEM SERVICES	13,950	8,550	22,500	12,639	9,861	78.02%
PURCHASED SERVICES - DRIVER	52,500	0	52,500	109,685	(57,185)	-52.14%
COMMUNICATIONS	3,100	1,900	5,000	11,406	(6,406)	-56.16%
FREIGHT	71,300	43,700	115,000	223,751	(108,751)	-48.60%
TRAVEL	0	0	0	0	0	0.00%
FEES & OTHER FIXED CHARGES	0	0	0	0	0	0.00%
SUPPLIES - NON-STOCK	0	962,863	962,863	2,085,883	(1,123,020)	-53.84%
SUPPLIES - STOCK	1,570,989	0	1,570,989	3,403,284	(1,832,295)	-53.84%
SUPPLIES	2,480	1,520	4,000	7,652	(3,652)	-47.73%
EQUIPMENT	0	0	0	0	0	0.00%
STATEWIDE INDIRECT COST	47,879	29,345	77,224	246,707	(169,483)	-68.70%
DEPARTMENT COST ALLOCATION	4,790	2,936	7,725	15,000	(7,275)	-48.50%
<b>SUB-TOTAL</b>	<b>1,960,186</b>	<b>1,169,226</b>	<b>3,129,412</b>	<b>6,731,286</b>	<b>-3,601,874</b>	<b>-53.51%</b>
<b>EXCLUDED FROM RATES</b>						
Equipment	0	0	0	0	0	0.00%
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>INCLUSION TO RATES</b>						
Depreciation	551	331	882	3,144	(2,262)	-71.95%
<b>SUB-TOTAL</b>	<b>551</b>	<b>331</b>	<b>882</b>	<b>3,144</b>	<b>(2,262)</b>	<b>-71.95%</b>
<b>TOTAL BASIS FOR RATES</b>	<b>1,960,737</b>	<b>1,169,557</b>	<b>3,130,294</b>	<b>6,734,430</b>	<b>(3,604,136)</b>	<b>-53.52%</b>
<b>RETAINED EARNINGS ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL BASIS FOR RATES AFTER ADJUSTMENT</b>	<b>1,960,737</b>	<b>1,169,557</b>	<b>3,130,294</b>	<b>6,734,430</b>	<b>(3,604,136)</b>	<b>-53.52%</b>
<b>NET REVENUE</b>						
Stock	2,004,850					
Non-Stock		1,210,700				
<b>SUBTOTAL</b>	<b>2,004,850</b>	<b>1,210,700</b>	<b>3,215,550</b>			
<b>PROJECTED GAIN (LOSS)</b>	<b>44,113</b>	<b>41,143</b>	<b>85,256</b>			
<b>REQUESTED VS BREAK EVEN REVENUES</b>						
Requested Rates	2,004,850	1,210,700				
Break Even Rates	1,960,737	1,169,557				
Variance	44,113	41,143				
% Variance	2%	4%				
<b>REQUESTED VS CURRENT REVENUES</b>						
Requested	2,004,850	1,210,700				
Current	2,004,850	1,210,700				
Change	0	0				
% Change	0.00%	0.00%				

RATES	FY10 Prices	FY09 Prices
Stock Product	Cost + 27%*	Cost + 27%*
Non-Stock (First Choice inventory)	Cost + 25%	Cost + 25%
Non-Stock (Full line catalog inventory)	List - 5%	List - 5%

\*Does not include variable pricing on copier paper

Overall Change in Rates 0.0%





July 15, 2009

Office Supply Connection – part of the Department of Administration’s Materials Management Division – is submitting a six-month FY10 business plan.

### **No new rates for FY10**

Pending a final decision on the future of Office Supply Connection, no new rates are being proposed for FY10. This proposal also includes retaining the 27 percent markup on stocked products (with continued variable pricing authority on copier paper that was granted in FY09), 25 percent markup on First Choice products, and 5 percent off list price on Full Line catalog products.

### **Net income projected for FY09**

It appears that Office Supply Connection will show net income of nearly \$229,409 for FY09 – the FY09 business plan projected net income of about \$5,711. Net income was \$223,698 more than projected, and operating expenses were \$175,362 less than projected. The cost of goods sold was \$187,503 higher than projected; this is due to the increase in sales.

### **Net income projected for FY10**

The history/proforma indicates that Office Supply Connection is projecting net income of approximately \$85,256 during the first half of FY10.

### **Summary**

Two other OSC financial developments are worth noting:

First, although OSC is not proposing a rate decrease at this time, the intent had been to drop the stocked product mark-up by 2 points – from 27 to 25 percent – if a full-year business plan would have been developed. Had this occurred, early projections showed that the operation would have achieved ‘break even’ status for FY10. This action supported a long-term goal to reduce product mark-up percentages so that all OSC customers could benefit from efficiencies within the operation.

Second, OSC is making a \$162,000 contributed capital transfer to assist with the department’s FY10 General Fund budget reduction. Its strong cash position was a contributing factor in providing this assistance to preserve funding for other parts of the department.



Board of Law Examiners/Continuing Legal Education/Legal Certification; Sheryl Meyer; Shirley Brekken; Board of Optometry; Board of Pharmacy; Board of Pharmacy; Board of Psychology; kevin.kajer@state.mn.us; Board of Social Work; Board of Social Work; Board of Veterinary Medicine; Mary Jo Anderson (BWSR); Bill Eisele (BWSR); John Jaschke (BWSR); judicial.standards@state.mn.us; Nancy Stark (CAAPB); Renita Dellwo (CAAPB); Gary Goldsmith; Lester Collins (CBM); john.schultz@state.mn.us; Debra Teske; Explore Minnesota Tourism-Exec. Director; deb.hellenberg@gcb.state.mn.us; Gambling Control Board; Governor's Office; Governor's Office; Higher Education Facilities Authority; Higher Education Facilities Authority; Higher Education Services Office; House of Representatives; House of Representatives; Leg Commission on Minn Resources; Leg Commission on Minn Resources; Leg Reference Library; Legislative Coordinating Commission; Lottery; Lottery; Marriage & Family Therapy; Marriage & Family Therapy; Metro Transit; Metro Transit Commission; Metropolitan Airports Commission-Operations Dir.; Minn Board of Podiatric Medicine; Minn Technology Inc; Minnesota Zoo; Minnesota Zoo; Ahillkleinhans; MNHS-Historical Society; MnSCU; Dave Bergstrom; Nursing Home Administrators; Susan.Schleisman@state.mn.us; Leeann.Shyanski@state.mn.us; Paul F. Doyle; mary.bjornberg@state.mn.us; Peace Officers Standards & Training Board; PERA; Mary Vanek; Perpich Center for Arts Education; Perpich Center for Arts Education, Exec. Asst.; Public Utilities Commission; Public Utilities Commission; Racing Commission; Revisor of Statutes; Revisor of Statutes; Sec of State; Sec of State; Sentencing Guidelines; sue.gens@arts.state.mn.us; State Auditor; State Auditor; State Fair; State Law Library; john.wicklund@state.mn.us; Laurie Hacking; Charles Cox (MDVA); Gilbert Acevedo (MDVA); Thomas L Johnson (WCCA); Gene Hugoson (MDA); Linda Westrom (MDA); Steven Hoffmeyer; Carol Clifford; Commerce; Commerce; Joan Fabian (DOC); Miki Matte (DOC); Education; Education; Dan McElroy; Employment & Economic Development; Gopal Khanna (OET); Marcia Hansen (OET); Sanne Magnan (MDH); Sandy Pizzuti (MDH); Higher Education Services; Higher Education Services; Housing Finance Agency; Housing Finance Agency; Human Rights; Human Rights; Human Services; Human Services; IRRRB; IRRRB; Labor & Industry; Labor & Industry; Tom Hanson (DOC); Shelley Peterson (MMB); Metropolitan Council; Metropolitan Council; Military Affairs; Military Affairs; Natural Resources; Natural Resources; Pollution Control Agency; Pollution Control Agency; Public Safety; Tamara Bohmert; Ward Einess (MDOR); Kathy Yzermans (MDOR); Transportation; Transportation; Linda McDonald (MDVA); Clark Dyrud (MDVA)

**Cc:** Mary Mikes (ADM)

**Subject:** Office supply purchasing will transition to direct-purchase vendor model



**DATE:** July 27, 2009

**TO:** State Agency Heads

**FROM:** Sheila M. Reger, Commissioner

**SUBJECT:** Office supply purchasing will transition to direct-purchase vendor model

## Vogt, Angela

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**From:** Lenora Madigan (ADM) [Lenora.Madigan@state.mn.us]  
**Sent:** Tuesday, July 28, 2009 1:24 PM  
**To:** Angela Vogt (MMB)  
**Cc:** Julie Poser (ADM)  
**Subject:** RE: Office supply purchasing will transition to direct-purchase vendor model  
**Attachments:** FY10 - OSC July 2009 - July 15 2009.doc; FY10 Business Plan July 15 2009 -- OSC.xls

Hi Angela, Thanks for your note. Last week, prior to the decision, OSC finalized and FMR reviewed the attached documents.

Admin requests approval for continuing the current rates until OSC is closed. Please let us know if you need any additional information. Lenora

*Lenora Madigan, Director  
Department of Administration  
Financial Management Division  
651.201.2563  
[www.admin.state.mn.us/fmr](http://www.admin.state.mn.us/fmr)*

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**From:** Vogt, Angela [mailto:Angela.Vogt@state.mn.us]  
**Sent:** Tuesday, July 28, 2009 1:08 PM  
**To:** Lenora Madigan (ADM)  
**Cc:** Julie Poser (ADM)  
**Subject:** RE: Office supply purchasing will transition to direct-purchase vendor model

Lenora,

Thanks for letting me know. I'm glad a decision was made. I'm sure it's a relief.

I'm assuming you will still be requesting the extension on the FY 2009 rates for OSC. When we spoke about this earlier, we had discussed submitting the pro forma income statement, the rate matrix, and a memo requesting the extension, including the reason for the extension. Is there an ETA on these materials yet?

Thank you!  
Angela

**From:** Lenora Madigan (ADM) [mailto:Lenora.Madigan@state.mn.us]  
**Sent:** Monday, July 27, 2009 5:27 PM  
**To:** Angela Vogt (MMB)  
**Cc:** Julie Poser (ADM)  
**Subject:** FW: Office supply purchasing will transition to direct-purchase vendor model

Hi Angela, Please see below. Admin will be transitioning to a direct supply model and OSC will be closing by the end of the calendar year. Please let me know if you have any questions. Lenora

*Lenora Madigan, Director  
Department of Administration  
Financial Management Division  
651.201.2563  
[www.admin.state.mn.us/fmr](http://www.admin.state.mn.us/fmr)*

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**From:** Winnie Sullivan (ADM) **On Behalf Of** Sheila Reger (ADM)  
**Sent:** Monday, July 27, 2009 10:07 AM  
**To:** Academy for the Blind; Academy for the Deaf; Amateur Sports Commission; Arch, Eng, Land Surv, Landscape Arch, Geoscience, Interior Design; Ilean Her; Jovita Bjoraker; Attorney General's Office; Board of Animal Health; barbara.troyer@bah.state.mn.us; Board of Chiropractic Examiners ; Board of Dentistry; Board of Investment;

— coop  
panel?

To serve our customers better, Admin will be transitioning office supply purchasing to a new model in which state agencies will purchase directly from a contract vendor. The transition will occur over the next few months, with Admin's Office Supply Connection closing by the end of the year.

This new model will require some changes as to how your staff purchases office supplies; however, we believe the benefits will be well worth it. Among the benefits and features will be:

- 10-20 percent cost savings
- Online catalog and ordering, which a multi-agency review team ranked as "outstanding" and "easy to use"
- Online tools that will help agencies more efficiently manage their office supply purchases

Office Supply Connection will continue to supply customers with office supplies during the transition, and will provide updates and assistance to customers throughout the transition process.

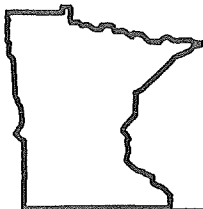
More information will be coming soon. Meanwhile, if you have any questions or concerns, please contact Mary Mikes at Office Supply Connection, 651.297.3979.

cont capital

operative purchasing - MWD is negotiating OSE.  
had requirement to do this  
memo of understanding w/ unions

---

Close down fund? How would this new junction work?  
Have authority to do it? Yes  
What will happen with the people?  
FTEs? 5 + 1 supervisor



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**MINNESOTA MANAGEMENT & BUDGET —EMPLOYEE INSURANCE TRUST FUND**

**Services Provided**

Minnesota Management & Budget provides for the administration of state employee fringe benefits and manages the Employee Insurance Trust Fund. The managers of this fund represent the state in relationships with private insurance carriers and manage the employer contributions and employee deductions collected to pay for fringe benefits.

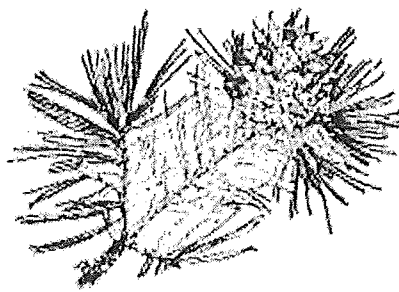
**OMB Circular A-87, Attachment B Selected items of Cost, Section 8.d (5)**

- *"The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."*

**How Rates are Computed**

Rates are determined through collective bargaining agreements with state employee bargaining units. The employer contribution amounts are determined as a result of individual employee payroll records and deposited into the trust fund at the completion of each payroll cycle. These funds are then held in trust for the benefit of state employees.





Employee Insurance Internal Service Fund - Fund: 550  
Balance Sheet  
June 30, 2009

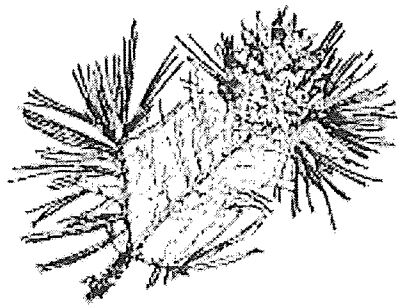
ASSETS	Balance 6/30/09	Balance 6/30/08	Change
Cash and Cash Equivalents	259,497,738	218,455,931	41,041,807
Accounts Receivable	7,527,600	7,106,557	421,043
Interfund Receivables	0	0	0
Investments	21,328,632	20,510,784	817,848
Accrued Investment Income	250,663	281,178	(30,516)
Securities Lending Collateral	0	4,412,000	(4,412,000)
Subtotal	<u>288,604,632</u>	<u>250,766,450</u>	<u>37,838,182</u>
Fixed Assets:			
Equipment	461,339	461,339	0
Accumulated Depreciation	(459,831)	(458,282)	(1,549)
Net Fixed Assets	<u>1,508</u>	<u>3,057</u>	<u>(1,548)</u>
Total Assets	<u>288,606,140</u>	<u>250,769,507</u>	<u>37,836,633</u>
LIABILITIES & EQUITY			
Current Liabilities:			
Accounts Payable	54,919,053	51,408,451	3,510,602
Salaries Payable	207,308	167,863	39,445
Compensated Absences Payable	33,379	28,984	4,395
Securities Lending Collateral	0	4,412,000	(4,412,000)
Deferred Revenue	4,541,967	4,446,781	95,186
Total Current Liabilities	<u>59,701,708</u>	<u>60,464,079</u>	<u>(762,372)</u>
Noncurrent Liabilities:			
Compensated Absences Payable	427,694	339,397	88,297
OPEB Liability	23,300	9,400	13,900
Total Noncurrent Liabilities	<u>450,994</u>	<u>348,797</u>	<u>102,197</u>
Total Liabilities	<u>60,152,702</u>	<u>60,812,877</u>	<u>(660,175)</u>
Net Assets:			
Invested in Capital Assets, Net Related Debt	0	0	0
Unrestricted	228,453,438	189,956,630	38,496,808
Total Net Assets	<u>228,453,438</u>	<u>189,956,630</u>	<u>38,496,808</u>
Total	<u>288,606,140</u>	<u>250,769,507</u>	<u>37,836,634</u>
	0	0	
Total Cash , Investments & Accrued Interest	<u>281,077,032</u>	<u>239,247,893</u>	

Employee Insurance Internal Service Fund - Fund: 550  
Statement of Revenues, Expenses and Changes in Retained Earnings  
Year Ended June 30, 2009

	<u>6/30/09</u>	<u>6/30/08</u>	<u>Change</u>
Operating Revenues:			
Insurance Premiums	653,098,425	618,673,761	34,424,664
Other Income	7,127,631	5,598,080	1,529,551
Total Operating Revenues	<u>660,226,056</u>	<u>624,271,841</u>	<u>35,954,215</u>
Operating Expenses:			
Interest and Financing Costs	0	0	0
Purchased Services	91,877,819	74,330,962	17,546,857
Salaries and Fringe Benefits	3,640,653	3,156,467	484,186
Claims	533,762,037	498,581,032	35,181,005
Depreciation	1,549	1,619	(70)
Supplies and Materials	9,551	12,526	(2,975)
Indirect Costs	348,147	222,782	125,365
Other Expenses	1,150,702	1,229,993	(79,291)
Total Operating Expenses	<u>630,790,457</u>	<u>577,535,381</u>	<u>53,255,076</u>
Operating Income (Loss)	<u>29,435,599</u>	<u>46,736,460</u>	<u>(17,300,861)</u>
Nonoperating Revenues (Expenses):			
Investment Income	8,379,941	10,526,315	(2,146,374)
Securities Lending Income	0	814,000	(814,000)
Security Lending Rebates & Fees	0	(778,000)	778,000
Gain(Loss) on Disposal of Fixed Assets	0	0	0
Interest & Financing Costs	0	0	0
Total Nonoperating Rev (Exp)	<u>8,379,941</u>	<u>10,562,315</u>	<u>(2,182,374)</u>
Income (Loss) Before Transfers	37,815,540	57,298,775	(19,483,235)
Transfers Out		0	0
Transfers In	681,267	0	681,267
Net Income (Loss)	<u>38,496,808</u>	<u>57,298,775</u>	<u>(18,801,967)</u>
Net Assets 7/1/08, as Reported	189,956,630	132,657,855	57,298,775
Prior Period Adjustment	0	0	0
Net Assets 7/1/08, as Restated	<u>189,956,630</u>	<u>132,657,855</u>	<u>57,298,775</u>
Net Assets 6/30/09	<u>228,453,438</u>	<u>189,956,630</u>	<u>38,496,808</u>

Employee Insurance Internal Service Fund - Fund: 550  
Statement of Cash Flows (Direct Method)  
Year Ended June 30, 2009

Cash Flows from Operating Activities:	
Cash Received from Customers	653,410,406
Cash Repayment of Program Loans	
Other Operating Cash Received	7,064,667
Cash Paid to Suppliers for Goods or Services	(93,923,384)
Cash Payments to Employees	(3,494,617)
Cash Payments to Program Loans	0
Cash Payments to Claimants	(528,883,151)
Other Operating Cash Payments	(1,405,990)
Net Cash Flows from Operating Activities	<u>32,767,931</u>
Cash Flows from Noncapital Financing Activities:	
Interfund Receivable	0
Operating Transfers Out	
Operating Transfers In	681,267
Interest Paid	0
Net Cash Flows from Noncapital Financing Activities	<u>681,267</u>
Cash Flows from Capital and Related Financing Activities:	
Investment in Fixed Assets	0
Net Cash Flows from Cap and Related Fin Acts	<u>0</u>
Cash Flows from Investing Activities:	
Investment Earnings	7,884,110
Proceeds from Sale of Investments	15,037,018
Purchase of Investments	(15,328,519)
Net Cash Flows from Investing Activities	<u>7,592,609</u>
Net Increase (Decrease) in Cash & Cash Equivalents	<u>41,041,807</u>
Cash and Investments, July 1, 2008, as Reported	218,455,931
Prior Period Adjustment	0
Cash and Cash Equivalents, July 1, 2008	<u>218,455,931</u>
Cash and Cash Equivalents, June 30, 2009	<u>259,497,738</u>
	259,497,738
	(0)
<b>Reconciliation of Operating Income/Loss to</b>	
<b>Net Cash Provided/Used by Operations</b>	
Cash Flows from Operating Activities:	
Operating Income (Loss)	<u>29,435,599</u>
Adjustment to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
Depreciation	1,549
Investment Income	
<b>Change in Assets and Liabilities:</b>	
Accounts Receivable	(421,043)
Accounts Payable	3,510,602
Salaries Payable	39,445
Compensated Absences Payable	92,691
OPEB Accrual	13,900
Deferred Revenue	95,186
Net Reconciling Items to be Added (Deducted) from	
Operating Income	<u>3,332,331</u>
Net Cash Flows from Operating Activities	<u>32,767,931</u>



Public Employee Insurance Program Enterprise Fund - Fund: 551  
 Balance Sheet  
 June 30, 2009

(Auditpeip09)

	Balance 6/30/09	Balance 6/30/08	Change
<b>ASSETS</b>			
Cash and Cash Equivalents	6,669,498	5,866,100	803,398
Accounts Receivable	280,456	409,122	(128,666)
Interfund Receivables	0	0	0
Subtotal	<u>6,949,954</u>	<u>6,275,222</u>	<u>674,732</u>
Fixed Assets:			
Equipment	50,667	50,667	(0)
Accumulated Depreciation	<u>(50,617)</u>	<u>(50,565)</u>	<u>(52)</u>
Net Fixed Assets	<u>50</u>	<u>102</u>	<u>(52)</u>
Total Assets	<u><u>6,950,004</u></u>	<u><u>6,275,324</u></u>	<u><u>674,680</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
Current Liabilities:			
Accounts Payable	1,034,413	1,431,419	(397,006)
Salaries Payable	8,532	7,675	857
Compensated Absences Payable	3,735	3,606	129
Deferred Revenue	<u>842,122</u>	<u>516,333</u>	<u>325,789</u>
Total Current Liabilities	<u>1,888,802</u>	<u>1,959,033</u>	<u>(70,231)</u>
Noncurrent Liabilities:			
Compensated Absences Payable	30,441	29,766	675
OPEB Liability	<u>1,200</u>	<u>500</u>	<u>700</u>
Total Noncurrent Liabilities	<u>31,641</u>	<u>30,266</u>	<u>1,375</u>
Total Liabilities	<u>1,920,443</u>	<u>1,989,299</u>	<u>(68,856)</u>
Net Assets:			
Invested in Capital Assets, Net Related Debt	0	0	0
Unrestricted	<u>5,029,561</u>	<u>4,286,025</u>	<u>743,536</u>
Total Net Assets	<u>5,029,561</u>	<u>4,286,025</u>	<u>743,536</u>
Total	<u><u>6,950,004</u></u>	<u><u>6,275,324</u></u>	<u><u>674,680</u></u>

Public Employee Insurance Program Enterprise Fund - Fund: 551  
Statement of Revenues, Expenses and Changes in Retained Earnings  
Year Ended June 30, 2009

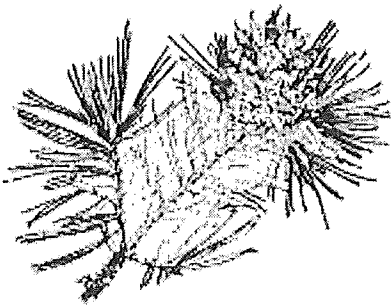
(Auditpelp09)

	<u>6/30/09</u>	<u>6/30/08</u>	<u>Change</u>
Operating Revenues:			
Insurance Premiums	11,812,834	13,225,417	(1,412,583)
Other Income	439,646	164,913	274,733
Total Operating Revenues	<u>12,252,480</u>	<u>13,390,330</u>	<u>(1,137,850)</u>
Operating Expenses:			
Interest and Financing Costs	0	0	0
Purchased Services	2,580,772	2,623,201	(42,429)
Salaries and Fringe Benefits	150,140	152,581	(2,441)
Premium Costs	8,913,587	10,510,041	(1,596,454)
Depreciation	52	57	(5)
Supplies and Materials	101	0	101
Indirect Costs	6,319	7,208	(889)
Other Expenses & Claim Costs	14,796	19,093	(4,297)
Total Operating Expenses	<u>11,665,768</u>	<u>13,312,182</u>	<u>(1,646,413)</u>
Operating Income (Loss)	<u>586,712</u>	<u>78,148</u>	<u>508,563</u>
Nonoperating Revenues (Expenses):			
Investment Income	156,824	244,325	(87,501)
Securities Lending Income	0	0	0
Security Lending Rebates & Fees	0	0	0
Gain(Loss) on Sale of Fixed Assets	0	0	0
Interest & Financing Costs	0	0	0
Total Nonoperating Rev (Exp)	<u>156,824</u>	<u>244,325</u>	<u>(87,501)</u>
Income (Loss) Before Transfers	743,537	322,473	421,063
Transfers In	0	0	0
Transfers Out	0	0	0
Net Income (Loss)	<u>743,537</u>	<u>322,474</u>	<u>421,063</u>
Net Assets, Beginning of Period	4,286,025	3,963,551	322,474
Prior Period Adjustment	0	0	0
Net Assets Restated	<u>4,286,025</u>	<u>3,963,551</u>	<u>322,474</u>
Net Assets, End of Period	<u>5,029,561</u>	<u>4,286,025</u>	<u>743,537</u>

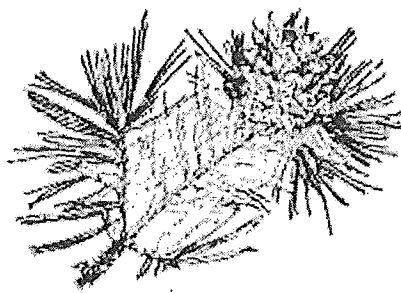
Public Employee Insurance Program Enterprise Fund - Fund: 551  
Statement of Cash Flows (Direct Method)  
Year Ended June 30, 2009  
(Auditpeip09)

	06/30/09	06/30/08
Cash Flows from Operating Activities:		
Cash Received from Customers	12,590,161	13,872,335
Cash Repayment of Program Loans	0	0
Other Operating Cash Received	0	0
Cash Paid to Suppliers for Goods or Services	(2,644,963)	(2,639,956)
Cash Payments to Employees	(147,779)	(154,807)
Cash Payments to Program Loans	0	0
Cash Payments to Claimants	(9,129,634)	(10,692,414)
Other Operating Cash Payments	<u>(21,210)</u>	<u>(31,497)</u>
Net Cash Flows from Operating Activities	<u>646,574</u>	<u>353,661</u>
Cash Flows from Noncapital Financing Activities:		
InterFund Receivable	0	0
InterFund Payable	0	0
Operating Transfers In	0	0
Operating Transfers Out	0	0
Interest Paid	<u>0</u>	<u>0</u>
Net Cash Flows from Noncapital Financing Activities	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:		
Investment in Fixed Assets	0	0
Proceeds from the Sale of Fixed Assets	<u>0</u>	<u>0</u>
Net Cash Flows from Cap and Related Fin Activities	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities:		
Investment Earnings	<u>156,824</u>	<u>244,325</u>
Net Cash Flows from Investing Activities	<u>156,824</u>	<u>244,325</u>
Net Increase (Decrease) in Cash & Cash Equivalents	<u>803,398</u>	<u>597,986</u>
Cash and Investments, July 1, 2008, as Reported	5,866,100	5,268,114
Prior Period Adjustment		
Cash and Cash Equivalents, July 1, 2008 as Restated	<u>5,866,100</u>	<u>5,268,114</u>
Cash and Cash Equivalents, June 30, 2009	<u>6,669,498</u>	<u>5,866,100</u>
	6,669,498.49	5,866,100.06
	0.06	0.04
Reconciliation of Operating Income/Loss to Net Cash Provided/Used by Operations		
Cash Flows from Operating Activities:		
Operating Income (Loss)	<u>586,712</u>	<u>78,149</u>
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation	52	57
Change in Assets and Liabilities:		
Accounts Receivable	128,666	454,141
Accounts Payable	(397,006)	(96,651)
Salaries Payable	857	(3,147)
Deferred Revenue	325,789	(79,809)
OPEB Liability	700	500
Compensated Absences Payable	<u>804</u>	<u>421</u>
Net Reconciling Items to be Added (Deducted) from Operating Income	<u>59,862</u>	<u>275,512</u>
Net Cash Flows from Operating Activities	<u>646,574</u>	<u>353,661</u>
	0	0









EMPLOYEE INSURANCE DIVISION  
STATE EMPLOYEE GROUP INSURANCE PROGRAM  
STATEMENTS OF REVENUE AND EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2009

(file-Segp09 w/s 19)

	Self Insured Medical & Dental Plans	Other Plans	Adminis- trative	Total
<b>Revenue</b>				
Premiums charged	\$610,975,812	\$42,139,817	(\$17,204)	\$653,098,425
Administrative fees and other Income	0	-	7,127,631	7,127,631
<b>Total Revenue</b>	<b>610,975,812</b>	<b>42,139,817</b>	<b>7,110,427</b>	<b>660,226,056</b>
<b>Expenses</b>				
Premium Pass Through and Fees	46,508,396	41,913,208	3,456,215	91,877,819
Salaries and Fringe Benefits	-	-	3,640,653	3,640,653
Claims & Related Expenditures	533,762,037	-	-	533,762,037
Depreciation	-	-	1,549	1,549
Supplies	-	-	9,551	9,551
Indirect Costs	-	-	348,147	348,147
Other Expenses	-	-	1,150,702	1,150,702
<b>Total Expenses</b>	<b>580,270,433</b>	<b>41,913,208</b>	<b>8,606,817</b>	<b>630,790,457</b>
<b>Operating Income (Loss)</b>	<b>30,705,379</b>	<b>226,609</b>	<b>(1,496,390)</b>	<b>29,435,599</b>
<b>Investment Income</b>	<b>7,654,898</b>	<b>165,148</b>	<b>559,895</b>	<b>8,379,941</b>
<b>Net Change in Reserves for Claims</b>	<b>38,360,277</b>	<b>391,758</b>	<b>(936,496)</b>	<b>37,815,540</b>
<b>Transfer From General Fund (1)</b>	<b>-</b>	<b>-</b>	<b>681,267</b>	<b>681,267</b>
<b>Internal Transfers</b>	<b>(2,900,000)</b>	<b>-</b>	<b>2,900,000</b>	<b>0</b>
<b>Reserve for Claims - Beginning of Year</b>	<b>171,812,505</b>	<b>9,724,124</b>	<b>8,420,002</b>	<b>189,956,630</b>
<b>Reserve for Claims - End of Year</b>	<b>\$207,272,782</b>	<b>\$10,115,879</b>	<b>\$11,064,777</b>	<b>\$228,453,438</b>

(1) - Transfer of PRE Admin Funds from Fund 200, into Fund 550.

**SELF INSURED MEDICAL PLANS  
REQUIRED RESERVE CALCULATION  
12 MONTHS ENDED JUNE 30, 2009**

(file-Segp09w/s 19)

**Reserve For Unpaid Claims (Admin & Medical)**

1) Unpaid administrative fees

2) Performance Incentive:

Expected Annual Claims & Expenditures	\$538,000,000
Performance Incentive factor	<u>0.50%</u>
Retention Reserve Required	<u>2,690,000</u>

<b>Total Reserve for Unpaid Retention Costs</b>	<b>2,690,000</b>
---	------------------

**Reserve For Unpaid Claim Costs**

Expected Annual Claims & Expenditures	\$538,000,000
Percentage per Carrier estimates	<u>7.91%</u>

<b>Total Reserve for Unpaid Claims</b>	<b>42,552,000</b>
--	-------------------

**Reserve For Claim Fluctuations (Contingency Reserve)**

The Reserve for Claim Fluctuations for 2009 is 33 % of total Claims.  
The 33 % figure is made up of the following three components:

- 1) The 2009 contract year was funded at the expected claim level plus retention.  
The 2009 maximum premium level is 125 % of expected claims.  
The reserve margin is the 25% difference.
- 2) The premium stabilization reserve is 5 % of expected claims per the established policy.
- 3) The reserve for the overlapping of fiscal years is 3% per the established reserve policy.

The calculation of the 2009 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$538,000,000
Percentage per established reserve policy	<u>33%</u>

<b>Total Reserve For Claim Fluctuations</b>	<b><u>177,540,000</u></b>
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<b>Total Required Health Plan Reserve as of June 30, 2009</b>	<b><u><u>222,782,000</u></u></b>
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**SELF INSURED DENTAL PLAN  
REQUIRED RESERVE CALCULATION  
12 MONTHS ENDED JUNE 30, 2009**

(file-Segp09 w/s 19)

**Reserve For Unpaid Claims (Admin & Medical)**

1) Unpaid administrative fees

2) Performance Incentive:

Expected Annual Claims & Expenditures	\$25,100,000
Performance Incentive factor	<u>1.00%</u>
Retention Reserve Required	<u>251,000</u>

**Total Reserve for Unpaid Retention Costs** 251,000

**Reserve For Unpaid Claim Costs**

Expected Annual Claims & Expenditures	\$25,100,000
Percentage per Carrier estimates	<u>3.07%</u>

**Total Reserve for Unpaid Claims** 770,000

**Reserve For Claim Fluctuations (Contingency Reserve)**

The Reserve for Claim Fluctuations for 2009 is 10 % of total Claims.  
The 10 % figure is made up of the following three components:

- 1) The 2009 contract year was funded at the expected claim level plus retention.  
The 2009 maximum premium level is 106 % of expected claims.  
The reserve margin is the 6% difference.
- 2) The premium stabilization reserve is 2.5 % of expected claims per the established policy.
- 3) The reserve for the overlapping of fiscal years is 1.5% per the established reserve policy.

The calculation of the 2009 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$25,100,000
Percentage per established reserve policy	<u>10%</u>
<b>Total Reserve For Claim Fluctuations</b>	<u>2,510,000</u>

**Total Required Dental Plan Reserve as of June 30, 2009** 3,531,000

STATE EMPLOYEE GROUP INSURANCE PROGRAM  
 RESERVE ANALYSIS  
 AS OF JUNE 30, 2009  
 (file-Segp09 w/s 19)

DETAIL OF ACCOUNTS PAYABLE IN THE SEGIP FY 2009 FINANCIAL STATEMENTS  
 AS REPORTED TO THE LEGISLATURE

Medical IBNR	42,552,000
Delta Dental IBNR	<u>770,000</u>
Subtotal - Medical & Dental	43,322,000
Reserve for MML	2,067,744
Accounts Payable	<u>9,529,309</u>
<b>Total</b>	<b><u>54,919,053</u></b>

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2009

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	2,690,000	251,000	2,941,000
Reserve for unpaid claims	42,552,000	770,000	43,322,000
Reserve for claim fluctuations			
Reserve margin	134,500,000	1,506,000	136,006,000
PSR	26,900,000	627,500	27,527,500
Overlapping of fiscal years	16,140,000	376,500	16,516,500
<b>Total Required Reserves</b>	<b><u>222,782,000</u></b>	<b><u>3,531,000</u></b>	<b><u>226,313,000</u></b>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	2,941,000	(2,941,000)
Reserve for unpaid claims	43,322,000	43,322,000	0
Reserve for claim fluctuations			
Reserve margin	-	136,006,000	(136,006,000)
PSR	-	27,527,500	(27,527,500)
Overlapping of fiscal years	-	16,516,500	(16,516,500)
<b>Total</b>	<b><u>43,322,000</u></b>	<b><u>226,313,000</u></b>	<b><u>(182,991,000)</u></b>
<b>Per Page 1 - Reserve for claims - End of Year</b>			<b><u>207,272,782</u></b>

STATE EMPLOYEE GROUP INSURANCE PROGRAM

IBNR for Health Plans

As of June 30, 2009

(file-Segp09)

Self Funded Medical Plans		<u>IBNR Medical Claims</u>		<u>IBNR Pharmacy Claims</u>	<u>Total IBNR</u>
Blue Cross	Pg. 6.	22,200,000		Pg. 9	24,618,000
Health Partners	Pg. 7	10,500,000		Pg. 9	11,551,000
Preferred One	Pg. 8	<u>5,900,000</u>		Pg. 9	<u>6,383,000</u>
Total		<u><u>38,600,000</u></u>			<u><u>42,552,000</u></u>
Self Funded Dental Plans	Pg. 10	<u><u>770,000</u></u>			<u><u>770,000</u></u>



STATE OF MINNESOTA ACTIVES

Plan # And Option #-= 346

Jun-09

(With 30 Day runout)

Incurring Month	Manual C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves
Prior	1.0000	\$1,558,036,804	\$1,558,036,804	\$0	0	\$0.00	\$0
Jul-06	1.0000	\$21,620,840	\$21,620,840	\$0	0	\$0.00	\$0
Aug-06	1.0000	\$24,636,999	\$24,636,999	\$0	71,227	\$345.89	\$0
Sep-06	1.0000	\$22,133,305	\$22,133,305	\$0	71,141	\$311.12	\$0
Oct-06	1.0000	\$24,717,069	\$24,717,069	\$0	71,841	\$344.05	\$0
Nov-06	1.0000	\$23,867,945	\$23,867,945	\$0	72,179	\$330.68	\$0
Dec-06	1.0000	\$24,559,598	\$24,559,598	\$0	72,203	\$340.15	\$0
Jan-07	1.0000	\$25,571,933	\$25,571,933	\$0	72,556	\$352.44	\$0
Feb-07	1.0000	\$22,208,108	\$22,208,108	\$0	72,717	\$305.40	\$0
Mar-07	1.0000	\$26,328,729	\$26,328,729	\$0	72,778	\$361.77	\$0
Apr-07	1.0000	\$23,173,565	\$23,173,565	\$0	72,781	\$318.40	\$0
May-07	1.0000	\$24,820,962	\$24,820,962	\$0	72,851	\$340.71	\$0
Jun-07	1.0000	\$23,260,874	\$23,260,874	\$0	72,477	\$320.94	\$0
Jul-07	1.0000	\$24,241,640	\$24,241,640	\$0	72,411	\$334.78	\$0
Aug-07	1.0000	\$25,853,137	\$25,853,137	\$0	72,540	\$356.40	\$0
Sep-07	1.0000	\$24,462,679	\$24,462,679	\$0	72,563	\$337.12	\$0
Oct-07	1.0000	\$27,933,837	\$27,933,837	\$0	73,361	\$380.77	\$0
Nov-07	1.0000	\$26,724,558	\$26,724,558	\$0	73,533	\$363.44	\$0
Dec-07	1.0000	\$28,061,497	\$28,061,497	\$0	73,570	\$381.43	\$0
Jan-08	0.9994	\$21,394,579	\$21,395,544	\$965	72,870	\$293.78	\$965
Feb-08	0.9994	\$20,173,865	\$20,185,056	\$11,191	72,778	\$277.36	\$12,156
Mar-08	0.9994	\$21,261,925	\$21,260,478	(\$1,447)	72,812	\$292.19	\$10,709
Apr-08	0.9992	\$20,489,652	\$20,503,308	\$13,656	72,846	\$281.50	\$24,365
May-08	0.9995	\$21,414,314	\$21,435,994	\$21,680	72,787	\$294.35	\$46,045
Jun-08	0.9994	\$21,654,152	\$21,663,533	\$9,381	72,243	\$299.92	\$55,426
Jul-08	0.9991	\$22,270,408	\$22,296,696	\$26,288	72,054	\$309.36	\$81,714
Aug-08	0.9979	\$22,390,974	\$22,432,663	\$41,689	72,151	\$310.99	\$123,403
Sep-08	0.9972	\$21,927,716	\$22,011,718	\$84,002	72,094	\$305.01	\$207,405
Oct-08	0.9944	\$23,034,984	\$23,144,052	\$109,068	72,677	\$318.74	\$316,473
Nov-08	0.9916	\$20,568,222	\$20,715,974	\$147,752	72,730	\$285.20	\$464,226
Dec-08	0.9894	\$22,848,677	\$23,092,661	\$243,984	72,888	\$316.83	\$708,210
Jan-09	0.9850	\$19,637,402	\$19,985,915	\$348,513	73,433	\$271.49	\$1,056,723
Feb-09	0.9783	\$19,014,462	\$19,939,108	\$924,646	73,396	\$264.81	\$1,981,368
Mar-09	0.9623	\$22,507,407	\$23,270,931	\$763,524	73,388	\$318.71	\$2,744,893
Apr-09	0.9306	\$22,546,653	\$24,239,541	\$1,692,888	73,539	\$329.46	\$4,437,780
May-09	0.8433	\$19,953,851	\$23,054,136	\$3,100,285	73,609	\$317.90	\$7,538,065
Jun-09	0.3605	\$9,414,850	\$23,978,742	\$14,563,892	73,053	\$329.91	\$22,101,957

Total	\$2,374,718,172	\$2,396,820,129	\$22,101,957	
				Rounded
2008 Plan	\$259,429,468	\$260,137,678	\$708,210	\$800,000
2009 Plan	\$113,074,625	\$134,468,372	\$21,393,747	\$21,400,000
			<del>\$22,101,957</del>	\$22,200,000

Carrier HealthPartners  
 IBNR Estimate at end of Quarter  
 2nd Quarter ending 06/30/09

(elkHlthPartnersIBNR063009)

<u>Service Dates</u>	<u>Paid Claims</u>	(30 Day Runout)	<u>IBNR Estimate</u>
		<u>Est. of Ultimate Liability</u>	
Prior to July of 2008	\$107,814,133	\$107,814,133	\$0
Jul-08	\$8,999,040	\$9,001,188	\$2,148
Aug-08	\$8,340,213	\$8,352,589	\$12,376
Sep-08	\$7,673,237	\$7,679,582	\$6,345
Oct-08	\$8,877,872	\$8,890,794	\$12,922
Nov-08	\$8,561,578	\$8,583,498	\$21,920
Dec-08	\$8,603,642	\$8,646,052	\$42,410
Jan-09	\$8,213,571	\$8,279,451	\$65,880
Feb-09	\$7,627,646	\$7,781,960	\$154,314
Mar-09	\$9,736,652	\$10,165,714	\$429,062
Apr-09	\$9,377,236	\$9,817,178	\$439,942
May-09	\$8,080,665	\$9,489,608	\$1,408,943
Jun-09	\$2,953,407	\$10,774,977	\$7,821,570
Subtotal - July '08 to June '09	<u>\$97,044,759</u>	<u>\$107,462,589</u>	<u>\$10,417,830</u>
Total	<u>\$204,858,892</u>	<u>\$215,276,722</u>	<u>\$10,417,830</u>

\$98,121 100,000

\$10,319,709 10,400,000

\$10,417,830 10,500,000

Preferred One  
 IBNR Worksheet - Excluding Pharmacy  
 6 Months Ending 06/30/09 - After 30 day runoff  
 (elkCarrierQtrly2009)

	At 6/30/09	At 6/30/09		At 7/31/09		Total Paid	06/30/09
	Total Paid	Pharmacy	Navitus	Total	Medical	Medical	Medical
	Claims	Claims	IBNR	Proj Claims	IBNR	Claims	Proj Claims
	w/Pharmacy						
January - 09	4,872,820	864,265		4,941,881	69,061	4,008,555	4,077,616
February	4,740,686	871,841		4,852,912	112,226	3,868,845	3,981,071
March	5,127,980	967,173		5,319,809	191,829	4,160,807	4,352,636
April	4,805,215	936,039		5,290,566	485,351	3,869,176	4,354,527
May	3,911,282	966,151		5,480,259	1,568,977	2,945,131	4,514,108
June	1,685,521	926,970		4,945,653	3,260,132	758,551	4,018,683
July					0	0	0
August					0	0	0
September					0	0	0
October					0	0	0
Nov					0	0	0
December					0	0	0
	<u>25,143,504</u>	<u>5,532,439</u>		<u>30,831,080</u>	<u>5,687,576</u>	<u>19,611,065</u>	<u>25,298,641</u>

06/30/09 estimate of Medical Claims 25,298,641

Medical Claims Paid through 6/30/09 19,611,065  
 Esimated IBNR 5,687,576

Rounded Amount - 2009 Plan Year 5,700,000  
 Rounded Amount - 2008 Plan Year 200,000  
 Total IBNR Estimate - 1st Pass 5,900,000

Page 8 - Pref One IBNR

SEGIP  
 Review of Navitus Expenditures  
 Fiscal 2009  
 (file - Fiscal09)  
 7/14/09

Pharmacy Claims

Invoice Date			07/02/09			
Claim Dates	From	To	06/16/09 06/30/09	Est IBNR Percent - 2 %	Total	Rounded IBNR at 06/30/09
Blue Cross	6609	2M13	2,370,969	47,419	2,418,388	2,418,000
Health Partners	6609	2M13	1,030,747	20,615	1,051,362	1,051,000
Pref One	6609	2M13	473,051	9,461	482,512	483,000
Total Claims			3,874,767	77,495	3,952,262	3,952,000

Delta Dental of Minnesota

State of Minnesota

Page 1

(elkDeltaINBR063009)

13-Jul-09

Month	Totals	Incurred Month ----->			Number of Employees	
		0	1	2		
JUL	2,052,110	1,608,430	383,156	32,448	0	41,844
AUG	1,933,351	1,447,962	426,381	28,593	0	41,962
SEP	1,758,651	1,262,811	411,637	48,497	0	41,987
OCT	1,981,963	1,453,220	396,343	68,664	0	41,932
NOV	1,723,569	1,242,784	426,802	24,624	0	41,943
DEC	1,906,785	1,501,632	324,504	38,676	0	42,010
JAN'09	2,298,340	1,789,387	443,148	28,619	0	41,965
FEB	2,149,706	1,614,747	475,624	26,721	0	41,949
MAR	2,187,186	1,719,201	390,334	42,904	0	42,003
APR	2,240,186	1,726,898	422,151	29,967	0	41,980
MAY	1,992,911	1,531,468	396,236	29,522	0	41,977
JUN	2,125,114	1,720,481	331,515	33,915	0	41,933

\$770,000 IBNR as of June 30, 2009\*

\* The IBNR figure includes a 10% margin

Page 10 - Dental IBNR

**Reserve for Unpaid Retention Costs**

The retention costs are paid during the month based on an estimate of enrollment in the month fees are due. No reserve at month-end is required.

Total Retention Reserve Needed June 30, 2009

0

**Reserve for Unpaid Claims Costs**

The reserve for unpaid claims costs is made up of the following components:

1. The unpaid claims costs are calculated using the expected death claims and AD&D claims for 2009 and the established reserve policy ratio of 1/12 of expected claims.
2. Included in the unpaid claims reserve is an amount equal to 67% of unpaid claims costs associated with the increase in the waiver of premium disability.

1. Calculation of 2009 unpaid claims reserve:

Expected 2009 death claims per 2010 rate renewal	7,091,400	
Expected 2009 AD&D claims per 2010 rate renewal	236,800	
Total expected claims for 2009	<u>7,328,200</u>	
Reserve policy ratio	1/12	
Estimated unreported claims		<u>610,683</u>

2. Calculation of unpaid claims associated with waiver of premium disability

Expected 2009 waiver of premium disability increase per 2010 renewal	220,100	
Estimated reserve percentage	<u>67.00%</u>	
Estimated unpaid claims on waiver of premium disability claims		<u>147,467</u>

Total Unpaid Claims Reserve Needed June 30, 2009

758,150

**Reserve for Claim Fluctuations**

The reserve for Claims Fluctuations for 2009 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2009 contract year the funding level will be at the expected claims level plus expenses less interest credits. The expected claims level plus expenses less interest credits is the "Expected Premium". The 2009 attachment point is 100% of expected claims plus expenses less interest credits. The reserve margin is the 10% difference.
2. The premium stabilization reserve is 8% of expected premiums per the established reserve policy.
3. The reserve for the overlapping of fiscal years is 1% of expected premiums per the established reserve policy.

Calculation of 2009 claims fluctuation reserve:

Total Expected Premium for 2009	6,892,600
Percentage per established reserve policy	<u>19.00%</u>

Total Claims Fluctuation Reserve Needed June 30, 2009

1,309,594

Total June 30, 2009 Basic Life Trust Reserve

2,067,744

# Advantage Plan: Tentative Agreement

## June 30, 2007

---

- Using premium projections of:
  - 6.7% for 2008
  - 10.4% for 2009 - See Pg 18. Reduced increase to 3.5%

Premium	2006	2007	2008	2009
Employee	\$368.68	\$405.18	\$432.16	\$477.11
Dependent	\$715.48	\$786.32	\$838.69	\$925.92
Family	\$1,084.16	\$1,191.50	\$1,270.85	\$1,403.04
State Contribution Single	\$368.68	\$405.18	\$432.16	\$477.11
State Contribution Employee	\$368.68	\$405.18	\$432.16	\$477.11
State Contribution Dependent	\$608.16	\$668.37	\$712.89	\$787.03
Employee Contribution Single	\$0.00	\$0.00	\$0.00	\$0.00
Employee Contribution Dependent	\$107.32	\$117.95	\$125.80	\$138.89

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# Advantage Plan: Tentative Agreement as 6/30/07

## Rate Increases: 2008 6.7% & 2009 10.4%

2008 - 09 Benefit Provision	Level 1	Level 2	Level 3	Level 4
First \$\$ Deductible for ALL Services (except drugs and preventive) (S/F)	\$50/\$100	\$140/\$280	\$350/\$700	\$600/\$1,200
Office Visit Copay (waived for preventive)				
1) Health Assessment with follow up coaching	\$17	\$22	\$27	\$37
2) No Health Assessment or no follow up coaching	\$22	\$27	\$32	\$42
Convenience Clinic Office Visit Copay (not subject to deductible)	\$10	\$10	\$10	\$10
Emergency Room Copay	\$75	\$75	\$75	Deductible and Coinsurance to OOP maximum
Per Inpatient Admission Copay	\$85	\$180	\$450	Deductible and Coinsurance to OOP maximum
Per Outpatient Surgery Copay	\$55	\$110	\$220	
Participant Responsibility Coinsurance for MRI/CT Scan Services	5% after deductible	5% after deductible	10% after deductible	30% after deductible
Participant Responsibility Coinsurance for Services NOT Subject to Copays	5% after deductible	5% after deductible	10% after deductible	30% after deductible
Copay for Prescription Drug Plan (30-day supply)	\$10 Tier 1 / \$16 Tier 2 / \$36 Tier 3			
Maximum Drug Out-of-Pocket Limit (S/F)	\$800/\$1,600			
Maximum Non-Drug Out-of-Pocket Limit (S/F)	\$1,100/\$2,200			

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Keimig, Ed

From: Schoeberl, Michael (US - Minneapolis) [mschoeberl@deloitte.com]  
 Sent: Thursday, July 17, 2008 6:06 PM  
 To: Keimig, Ed  
 Cc: Moracco, Nathan; Johnson, Budd; Pechacek, Patrick (US - Minneapolis)  
 Subject: Updated Admin.xls  
 Attachments: Updated Admin.xls; Claim Cost Trends Memo DRAFT 070608.doc

Ed - This is in response to Nathan's request for a final "sign-off" on the claims trend, cost share and admin assumptions for the financial projections.

For the claim cost trend, I believe it is reasonable to use an 8% projection. This conclusion is based on the historical SEGIP cost increase analysis, and the assumption that the SEGIP program will continue to pursue cost savings through the tiering process, risk-management initiatives, and other cost saving mechanisms that have been employed in the past. A more detailed description of our conclusion is included in the attached memo. The cost share projection is discussed in the memo, as well.

As we discussed, I believe the 2008 admin projections in your model should be replaced with the ones that you calculated (as opposed to the Deloitte #). As we discussed, the main difference between your calculation and ours is the projected risk-management program costs. Since ours relies on a PMPM that is calculated based on an assumed program utilization, and yours is based on the actual enrollment, I believe it is preferable to use your calculation. For 2009, I believe we should use our projection, with one decrease adjustment to reflect the final HealthPartners rate (bringing the estimate down about \$1.5M), and a \$300K increase adjustment to reflect the difference in anticipated risk management program participation. Please note that the \$300K reflects the PreferredOne membership difference only, since the BCBSMN disease management programs will be billed on a PMPM basis for all members starting in 2009. The net impact of these two items is a \$1.2M reduction to the 2009 admin.

Please let me know if you have any questions.

Thanks,

Mike

*- Reduced 2009 Premium Increase  
From 10.9% to 3.5%*

<<Updated Admin.xls>> <<Claim Cost Trends Memo DRAFT 070608.doc>>

\*\*\*\*\*Any tax advice included in this written or electronic communication was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding any penalties that may be imposed on the taxpayer by any governmental taxing authority or agency\*\*\*\*\*

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## Memo

Date: July 6, 2008  
To: Ed Keimig  
From: Mike Schoeberl  
Subject: 2010 & 2011 Trend and Cost Share Projections - PRELIMINARY DRAFT - FOR DISCUSSION PURPOSES ONLY

### Claim Cost Trends

The renewal trends supplied by the plans for the 2009 plan year result in an aggregate annual projected trend from 2007 to 2009 of 8.5%. However, because the historical trends have been consistently lower than the plan provided trends, we recommended that the trends used to project claim costs for SEGIP for the 2009 plan year should be lowered to 8.0%. ✓

For 2010 and 2011, we anticipate that the plan projected trends will be similar to the 8.5% projected for the 2009 plan year, based on feedback from plan representatives and anticipated CMS claim cost projections. However, due to a number of factors discussed below, we believe that it is reasonable to expect that the SEGIP costs will continue to be lower than plan anticipated trends. Because of this, we recommend using a claim cost trend projection of 8.0% for 2010 and 2011. ✓

Since 2002, SEGIP claim costs increases have been at least 1% lower than plan projected claim cost increases for nearly all projection periods. There are a number of potential reasons for this:

- Continued movement of members into efficient providers through cost sharing incentives.
- Impact of risk management programs (disease management, wellness initiatives, etc.).
- Lower than anticipated Rx cost increases.
- Incentives for providers to practice efficient care.
- Potential incentives for plan administrators to provide conservative trend projections.

Although these factors will continue to impact the SEGIP claim costs in the future, some of these savings factors may be mitigated:

- While savings from risk management programs can reduce overall cost as members manage conditions better, continued gains against trend may not be as easy to maintain. In other words, maintaining historical savings gains becomes the goal, as opposed to further reductions against trend.
- Much of the savings over trend has resulted from lower than anticipated Rx trends. Now, plans are anticipating lower Rx trends than in the past. Therefore, the potential of achieving savings through better than expected Rx trends has been substantially reduced.

To: Ed Keimig  
Subject: 2010 & 2011 Trend and Cost Share Projections  
Date: July 6, 2008  
Page 2.

- o Current plan trends of 8.5% include anticipated savings from providers reducing fees to change tiers. To maintain this trend, similar deals will need to be struck in future years.
- o Much of the historical savings has been generated by reductions in physician service costs. Alignments between provider groups and acquisitions of smaller provider groups by larger groups may increase average fee schedules in the future.

However, there will be additional factors that should create continued pressure against current marketplace factors impacting trend:

- o It is expected that the State of MN Healthcare Reform initiatives will create statewide savings and reduce trend, in aggregate. If the current trend projections of 8.5% were developed without anticipating healthcare reform, it is reasonable to expect that healthcare reform will help reduce these trend projections.
- o There is expectation that the single PBM will continue to produce cost savings for the plan, above and beyond what would be anticipated under the historical program arrangements.
- o If provider consolidation raises physician service costs, Advantage still retains the ability to negotiate discounts through tier placement.
- o Hospital tiering remains an option for Advantage. The Advantage program has yet to fully tap the savings opportunities through direct negotiations with hospitals for favorable tier placement. Hospital costs have continued to increase at a rate faster than physician and Rx costs.

Because of the combination of historical and future factors mentioned above, we believe it is reasonable to believe that Advantage will continue to experience lower trends than projected by the plans, although it is prudent to believe that the differential will not be as significant as it has been in the past.

### Cost Share Trends

For the cost share projection, we are assuming that the collective bargaining session for the 2010-2011 year will not result in any changes in cost share provisions. Given the savings that have resulted from Advantage implementation, along with the results of historical bargaining sessions, it will likely be difficult to achieve cost share concessions from the Unions in the upcoming session.

However, although it is anticipated that the cost share provisions will remain unchanged for 2010 and 2011, the value of the cost share provisions relative to allowed claims will be reduced. Because many of the cost share provisions (deductibles, copayment per service, out-of-pocket maximums) do not increase with inflation, the amount paid by members will not increase at the same rate as claims. It should be noted that there are some cost share provisions that do vary by inflation (i.e. the number of copayments collected), so it is not reasonable to assume that the total cost share paid by members will remain static. We originally projected that the member cost share for 2008 would be 8.8% of claims and we believe that this estimate is still reasonable. However, we believe the cost share percentage will drop to 8.3% in 2009, instead of our original projection of 8.2%, due to the lower than anticipated claim cost increase for 2009.

Based on the anticipated trend increases for 2010 and 2011 discussed above, we believe that the value of the cost share for 2010 and 2011 will be 7.8% and 7.4% respectively. Roughly, this means that the

To: Ed Keimig  
Subject: 2010 & 2011 Trend and Cost Share Projections  
Date: July 6, 2008  
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amount paid by members will increase at a rate of 1.5 to 2% annually, or roughly 20-25% of general claim cost trend.

cc: Nathan Moracco  
Budd Johnson  
Pat Pechacek  
Dan Feucht

State Employees' Group Insurance Program (SEGIP)  
 Self funded Medical Plans - Financial Summary - Updated Projections - July 2008  
 Decrease in 2009 Premium Increase - From 10.4% to 3.5 %  
 2009 Plan Year - No change in Excess Reserves. Excess Reserves Used in 2010 and 2011

	(A)					
	'07 Plan Yr	'08 Plan Yr	'09 Plan Yr	'10 Plan Yr	'11 Plan Yr	'12 Plan Yr
Income (Premiums)	530,671,700	570,800,000	590,778,000	616,772,232	670,431,416	750,212,755
<b>Expenditures</b>						
Allowed Claims	516,116,393	558,000,000	602,640,000	650,851,200	702,919,296	759,152,840
Cost Sharing Provisions	(43,845,681)	(49,100,000)	(50,000,000)	(50,900,000)	(51,800,000)	(52,700,000)
% of Claims	8.5%	8.8%	8.3%	7.8%	7.4%	6.9%
Admin & Reinsurance	<u>30,340,819</u>	<u>32,657,364</u>	<u>30,687,716</u>	<u>31,915,225</u>	<u>33,191,834</u>	<u>34,519,507</u>
<b>Total Expenditures</b>	<u>502,611,531</u>	<u>541,557,364</u>	<u>583,327,716</u>	<u>631,866,425</u>	<u>684,311,130</u>	<u>740,972,347</u>
Underwriting Gain	28,060,169	29,242,636	7,450,284	(15,094,193)	(13,879,714)	9,240,408
Other Expenses /Income	(8,629,859)	(16,400,000)	(4,400,000)	(4,400,000)	(4,400,000)	(4,400,000)
Interest Income	<u>9,326,788</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
Reserve Contribution	<u>28,757,098</u>	<u>17,842,636</u>	<u>8,050,284</u>	<u>(14,494,193)</u>	<u>(13,279,714)</u>	<u>9,840,408</u>
EOY Reserves	120,201,361	138,043,997	146,094,281	131,600,088	118,320,374	128,160,782
Reserves as % of Allowed Claims	23.6%	25.0%	24.4%	20.2%	16.7%	16.7%
Over 16.7 % Reserve Target	35,215,061	45,753,117	45,902,431	22,863,166	342,750	191,176
Income (Premium Increase)	9.9%	6.7%	3.5%	4.4%	8.7%	11.9%
Allowed Claims - % Change from Prior Year	6.8%	7.1%	8.0%	8.0%	8.0%	8.0%
Admin and Reinsurance - % of Premium	5.7%	5.7%	5.2%	5.2%	5.0%	4.6%

(A) - Amounts are based on 2007 claims paid from 01/01/07 to 3/31/08. Amounts will be finalized when the 6/30/08 audit is completed.

**Keimig, Ed L (MMB)**

---

**From:** Schoeberl, Michael (US - Minneapolis) [mschoeberl@deloitte.com]  
**Sent:** Wednesday, December 16, 2009 9:04 AM  
**To:** Keimig, Ed L (MMB)  
**Cc:** Johnson, Budd (MMB)  
**Subject:** Representation statement

Ed - Below, please find my representation statement regarding the reserve components of the rates we prepare for the State. I made a slight change in the last sentence to avoid redundancy and make it more clear that the rates are developed based on a projected reserve need. Please let me know if you have any questions.

Thanks,

Mike

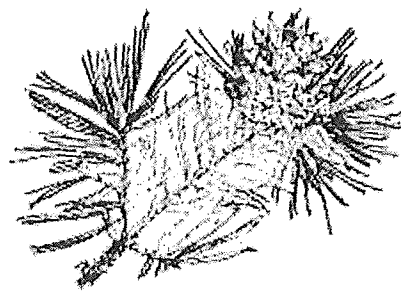
"Deloitte has reviewed OMB Circular A-87, Attachment B, paragraph 22d.(3) and certifies that the required reserve levels referenced in this paragraph been calculated based on generally accepted actuarial principles using historical experience and reasonable assumptions. In addition, the self insured medical premium rates have been developed based on the program's anticipated reserve requirements, generally accepted actuarial principles, historical experience and reasonable assumptions."

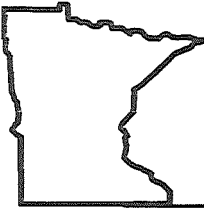
**Mike Schoeberl, FSA MAAA**  
Deloitte Consulting LLP

Tel: 612.397.4019  
Fax: 612.692.4019  
Mobile: 651.398.6079  
[mschoeberl@deloitte.com](mailto:mschoeberl@deloitte.com)  
[www.deloitte.com](http://www.deloitte.com)

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STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

## OFFICE OF ENTERPRISE TECHNOLOGIES

### Services Provided

The Office of Enterprise Technologies provides oversight, leadership, and direction for information and telecommunications technology policy and the management, delivery, and security of information and telecommunications technology systems and services. Specific services include:

- Server and application hosting, database management, and Windows server and workstation support
- Strategic planning for disaster recovery and risk mitigation
- Comprehensive IT Security services for security monitoring, vulnerability and risk assessment
- Comprehensive business, information, and service architecture for state information systems
- Website design, secure website hosting, remote content management, identity and access management and migration
- Hardware, software and IT commodity standards, enterprise-wide software licensing, and IT professional services
- Print and print-to-mail in conjunction with Central Mail
- Agency assistance in compliance with state requirements for requests for proposals, statements of work, vendor choice and master contracts
- Transportation of voice, data, video, and Internet transmissions over a shared infrastructure connecting public entities
- Local and long distance telephone service, IP Telephony hosted service, voice mail, audio conferencing, and translation service

#### OMB Circular A-87, Attachment B Selected items of Cost, Section 7

- *"Costs incurred for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like are allowable".*

#### OMB Circular A-87, Attachment B Selected items of Cost, Section 34.a

- *"Publication costs include the costs of printing...distribution, promotion, mailing, and general handling."*

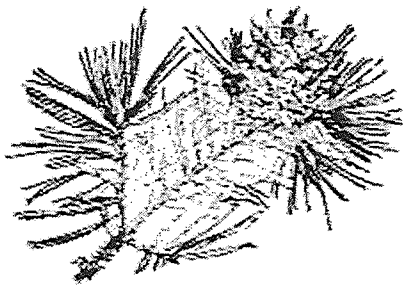
#### OMB Circular A-87, Attachment B Selected items of Cost, Section 32.a

- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

### How Rates are Computed

Rates are based on estimated costs of operating, such as labor, materials and overhead, plus/minus any prior year's income/loss.





Internal Service Funds  
Statement of Net Assets  
June 30, 2009

Name  
Fund

Enterprise Technology  
970

ASSETS

Current Assets:

Cash and Cash Equivalents	14,389
Investments	0
Accounts Receivable	2,980
Due From	281
Due From Primary Government	
Interfund Receivable	8,747
Accrued Investment/Interest Income	0
Federal Aid Receivable	
Inventories	0
Deferred Costs (Long Term included \$1,228,800.44)	7,181
Securities Lending Collateral	0
Other Assets	
Total Current Assets	<u>33,578</u>

Noncurrent Assets:

Depreciable Capital Assets (Net)	<u>11,968</u>
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Total Noncurrent Assets	<u>11,968</u>
-------------------------	---------------

Total Assets	<u>45,546</u>
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LIABILITIES

Current Liabilities:

Accounts Payable(incl sal. payable \$1,792,569.41; Accr Interest \$21,320.94 & Non-Trac	12,402
Interfund Payables	
Deferred Revenue	
Loans Payable (includes Non-Equipment loan \$203,091.41)	3,672
Compensated Absences Payable	276
Securities Lending Collateral	<u>0</u>
Total Current Liabilities	<u>16,350</u>

Noncurrent Liabilities:

Loans Payable (incl Non-Equipment loan \$96,793.74)	4,870
Compensated Absences Payable	3,048
Advances from Other Funds	<u>158</u>

Total Noncurrent Liabilities	<u>8,076</u>
------------------------------	--------------

Total Liabilities	<u>24,426</u>
-------------------	---------------

NET ASSETS

Invested in Capital Assets, Net of Related Debt	3,721
Unrestricted	<u>17,400</u>
Total Net Assets	<u>21,121</u>



Statement of Revenues, Expenses and Changes in Net Assets June 30, 2009	Fund	970
Operating Revenues:		
Net Sales		87,006
Rental and Service Fees		0
Insurance Premiums		0
Other Income		842
		<hr/>
Total Operating Revenues		87,848
Less: Cost of Goods Sold		0
		<hr/>
Gross Margin		87,848
		<hr/>
Operating Expenses:		
Purchased Services		44,503
Salaries and Fringe Benefits		29,400
Claims		0
Depreciation		4,357
Amortization		426
Supplies and Materials		1,490
Indirect Costs		92
Other Expenses		1,388
		<hr/>
Total Operating Expenses		81,656
		<hr/>
Operating Income (Loss)		6,192
		<hr/>
Nonoperating Revenues (Expenses):		
Investment Income		219
Securities Lending Income		
Other Nonoperating Revenue		
Interest and Financing Costs		-259
Securities Lending Rebate and Fees		
Other Nonoperating Expenses		-6,957
Gain (Loss) on Disposal of Capital Assets		268
		<hr/>
Total Nonoperating Revenues (Expenses)		-6,729
		<hr/>
Income (Loss) Before Transfers and Contributions		-537
Capital Contributions		24
		<hr/>
Net Income (Loss)		-513
		<hr/>
Net Assets, Beginning, as Restated		21,633
		<hr/>
Net Assets, Ending		21,120
		<hr/> <hr/>



Internal Service Funds Statement of Cash Flows June 30, 2009	Name Fund	Enterprise Technology 970
Cash Flows from Operating Activities:		
Receipts from Customers		84,238
Receipts from Other Revenue		842
Payments to Claimants		
Payments to Suppliers		
Payments to Employees		-29,114
Payments to Others		-43,968
<b>Net Cash Flows from Operating Activities</b>		<b><u>11,998</u></b>
Cash Flows from Noncapital Financing Activities;		
Transfers-Ins		
Transfers-Out		
Advances to Other Funds		0
Advances from Other Funds		
Repayments of Advances from Other Funds		
Other Nonoperating Expense		-5,000
<b>Net Cash Flows from Noncapital Financing Activities</b>		<b><u>-5,000</u></b>
Cash Flows from Capital and Related Financing Activities:		
Capital Contributions		
Investments in Capital Assets		-6,058
Proceeds from Disposal of Capital Assets		82
Proceeds from Loans		3,934
Repayment of Loan Principal		-3,739
Repayment of Bond Principal		
Interest Paid		-260
<b>Net Cash Flows from Capital and Related Financing Activities</b>		<b><u>-6,041</u></b>
Cash Flows from Investing Activities:		
Proceeds from Sales and Maturities of Investments		
Purchase of Investments		
Investment Earnings		219
<b>Net Cash Flows from Investing Activities</b>		<b><u>220</u></b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>		<b><u>1,177</u></b>
Cash and Cash Equivalents, Beginning		<u>13,212</u>
Cash and Cash Equivalents, Ending		<u><u>14,389</u></u>



STATE OF MINNESOTA  
OFFICE OF ENTERPRISE TECHNOLOGY  
( MAPS FUND 970 )  
FOR THE YEAR ENDED JUNE 30, 2009

Attachment GF-5

IMPUTED REVENUE REPORT - YEAREND  
Sales by Customer Report  
(Form and Date as Requested by MMB)

CONTACT: Sadik Frarah 651-201-1185

	COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
COUNTIES	2,898,580.62						2,898,580.62			2,898,580.62
CITIES	891,850.91						891,850.91			891,850.91
QUASI GOV/AGENCIES/PRIVATE	1,971,763.18						1,971,763.18			1,971,763.18
PUBLIC SCHOOLS(NON HIGHER ED.-K12)	2,557,736.92						2,557,736.92			2,557,736.92
COUNTIES FEDERAL/AGENCIES	5,567.89						5,567.89			5,567.89
AGRICULTURE	285,801.77						285,801.77			285,801.77
BARBER & COSMETOLOGY EXAMINERS BOARD	2,571.12						2,571.12			2,571.12
COMMERCE	942,035.89						942,035.89			942,035.89
ANIMAL HEALTH BOARD	22,304.14						22,304.14			22,304.14
EXPLORE MINNESOTA TOURISM	63,389.70						63,389.70			63,389.70
EMPLOYMENT & ECONOMIC DEVELOPMENT	7,052,824.24						7,052,824.24			7,052,824.24
HOUSING FINANCE AGENCY	248,410.66						248,410.66			248,410.66
WORKERS COMP COURT OF APPEALS	17,476.79						17,476.79			17,476.79
LABOR & INDUSTRY	318,857.73						318,857.73			318,857.73
IRON RANGE RESOURCE & REHABILITATION AGENCY	127,716.28						127,716.28			127,716.28
ARCHITECTURE ENGINEERING BOARD	14,269.61						14,269.61			14,269.61
HORTICULTURE SOCIETY BOARD	4,164.50						4,164.50			4,164.50
ACCOUNTANCY BOARD	3,198.49						3,198.49			3,198.49
PUBLIC UTILITIES COMMISSION	46,744.43						46,744.43			46,744.43
AMATEUR SPORTS COMMISSION	465.00						465.00			465.00
MINNESOTA TECHNOLGY INC	882.66						882.66			882.66
CENTER FOR ARTS EDUCATION	59,630.99						59,630.99			59,630.99
MINNESOTA STATE COLLEGES & UNIVERSITIES	3,740,723.58						3,740,723.58			3,740,723.58
MN DEPARTMENT OF EDUCATION	311,130.76						311,130.76			311,130.76
HISTORICAL SOCIETY	177,230.48						177,230.48			177,230.48
FARIBAUT ACADEMIES	2,007.74						2,007.74			2,007.74
ARTS BOARD	14,426.04						14,426.04			14,426.04
HIGHER EDUCATION SERVICES OFFICE	1,878,864.24						1,878,864.24			1,878,864.24
ZOOLOGICAL BOARD	27,081.88						27,081.88			27,081.88
UNIVERSITY OF MINNESOTA	838,324.94						838,324.94			838,324.94
HIGHER ED FACILITIES AUTHORITY	3,866.07						3,866.07			3,866.07
ADMINISTRATION	1,167,021.10						1,167,021.10			1,167,021.10
LOTTERY	229,486.01						229,486.01			229,486.01
RACING COMMISSION	1,905.47						1,905.47			1,905.47
ATTORNEY GENERAL	246,367.14						246,367.14			246,367.14
GAMBLING CONTROL BOARD	37,350.03						37,350.03			37,350.03
MINNESOTA MANAGEMENT & BUDGET	2,949,319.14						2,949,319.14			2,949,319.14
HUMAN RIGHTS DEPT	53,171.18						53,171.18			53,171.18
INDIAN AFFAIRS COUNCIL	3,457.69						3,457.69			3,457.69
INVESTMENT BOARD	21,007.39						21,007.39			21,007.39
GOVERNORS OFFICE	35,006.34						35,006.34			35,006.34
MEDIATION SERVICES BUREAU	16,193.62						16,193.62			16,193.62



Attachment GF-5

IMPUTED REVENUE REPORT - YEAREND  
Sales by Customer Report  
(Form and Date as Requested by MMB)

CONTACT: Sadik Frarah 651-201-1185

	COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
OFFICE OF ENTERPRISE TECHNOLOGY	1,422,197.93						1,422,197.93			1,422,197.93
SECRETARY OF STATE	257,019.14						257,019.14			257,019.14
STATE AUDITOR	32,480.78						32,480.78			32,480.78
MINN STATE RETIREMENT SYSTEM	704,283.71						704,283.71			704,283.71
PUBLIC EMPLOYEES RETIRE	162,431.37						162,431.37			162,431.37
REVENUE	5,815,647.45						5,815,647.45			5,815,647.45
TEACHERS RETIREMENT ASSOCIATION BOARD	102,660.86						102,660.86			102,660.86
OMBUDSPERSON FOR FAMILIES	12,379.27						12,379.27			12,379.27
VFW	120.00						120.00			120.00
DISABLED AMERICAN VETS	2,143.62						2,143.62			2,143.62
CAMPAIGN FINANCE BOARD	7,126.84						7,126.84			7,126.84
ADMINISTRATIVE HEARINGS	177,997.01						177,997.01			177,997.01
BLACK MINNESOTANS COUNCIL	5,707.63						5,707.63			5,707.63
CHICANO LATINO AFFAIRS COUNCIL	3,680.27						3,680.27			3,680.27
ASIAN-PACIFIC COUNCIL	5,955.10						5,955.10			5,955.10
CAPITOL AREA ARCHITECTURAL & PLANNING BOARD	8,042.65						8,042.65			8,042.65
DISABILITY COUNCIL	13,979.54						13,979.54			13,979.54
HEALTH	1,157,087.46						1,157,087.46			1,157,087.46
DHS CHILD SUPPORT COUNTY OFFICES	10,675.30						10,675.30			10,675.30
HUMAN SERVICES	33,871,783.42						33,871,783.42			33,871,783.42
VETERANS AFFAIRS DEPT	109,612.72						109,612.72			109,612.72
VETERANS HOME BOARD	239,266.99						239,266.99			239,266.99
MEDICAL PRACTICE BOARD	27,563.01						27,563.01			27,563.01
NURSING BOARD	22,961.14						22,961.14			22,961.14
PHARMACY BOARD	3,533.34						3,533.34			3,533.34
DENTISTRY BOARD	8,834.94						8,834.94			8,834.94
CHIROPRACTORS EXAMINERS BOARD	1,270.33						1,270.33			1,270.33
OPTOMETRY BOARD	371.62						371.62			371.62
NURSING HOME ADMIN BOARD	42,358.21						42,358.21			42,358.21
SOCIAL WORK BOARD	5,340.24						5,340.24			5,340.24
MARRIAGE & FAMILY THERAPY BOARD	1,894.98						1,894.98			1,894.98
HEALTH RELATED BOARDS	2,696.64						2,696.64			2,696.64
PODIATRIC MEDICINE BOARD	820.11						820.11			820.11
VETERINARY MEDICINE BOARD	555.35						555.35			555.35
EMERGENCY MEDICAL SERVICES BOARD	17,859.26						17,859.26			17,859.26
DIETETICS & NUTRITION PRACTICE BOARD	195.12						195.12			195.12
PSYCHOLOGY BOARD	6,361.58						6,361.58			6,361.58
PHYSICAL THERAPY BOARD	1,370.34						1,370.34			1,370.34
BEHAVIORAL HEALTH AND THERAPY BOARD	2,669.45						2,669.45			2,669.45
OMBUDSMAN MH/MR	21,320.16						21,320.16			21,320.16
TRIAL COURTS	81,101.39						81,101.39			81,101.39
PUBLIC DEFENSE BOARD	380,579.23						380,579.23			380,579.23

Attachment GF-5

IMPUTED REVENUE REPORT - YEAREND  
Sales by Customer Report  
(Form and Date as Requested by MMB)

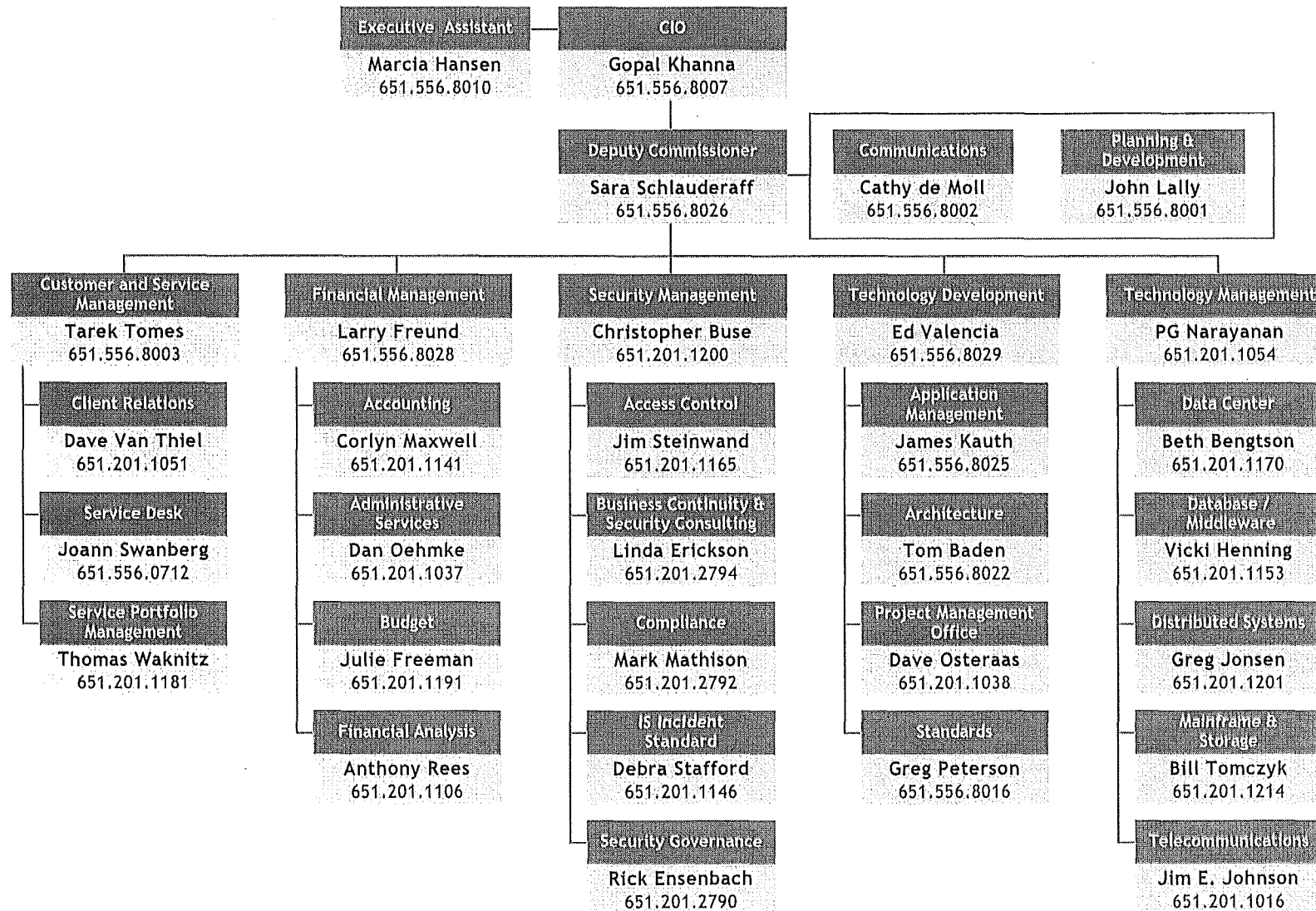
CONTACT: Sadik Frarah 651-201-1185

	COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
COURT OF APPEALS	6,935.25						6,935.25			6,935.25
SUPREME COURT	1,109,455.75						1,109,455.75			1,109,455.75
TAX COURT	5,115.26						5,115.26			5,115.26
JUDICIAL STANDARDS BOARD	286.43						286.43			286.43
LEGISLATURE	1,420.33						1,420.33			1,420.33
SENATE	48,230.21						48,230.21			48,230.21
HOUSE OF REPRESENTATIVE	38,580.16						38,580.16			38,580.16
LEGISLATIVE AUDITOR	34,441.71						34,441.71			34,441.71
LEGISLATIVE REFERENCE LIBRARY	2,400.00						2,400.00			2,400.00
REVISOR OF STATUTES	14,280.00						14,280.00			14,280.00
MILITARY AFFAIRS DEPT	227,738.62						227,738.62			227,738.62
PUBLIC SAFETY	5,541,011.77						5,541,011.77			5,541,011.77
CORRECTIONS	1,048,872.43						1,048,872.43			1,048,872.43
PEACE OFFICERS BOARD	2,776.86						2,776.86			2,776.86
SENTENCING GUIDELINES COMMISSION	11,678.80						11,678.80			11,678.80
NATURAL RESOURCES	1,402,187.42						1,402,187.42			1,402,187.42
POLLUTION CONTROL	876,095.53						876,095.53			876,095.53
WATER & SOIL RESOURCES BOARDS	227,665.20						227,665.20			227,665.20
TRANSPORTATION	2,797,032.48						2,797,032.48			2,797,032.48
METROPOLITAN COUNCIL/TRANSPORT	294,173.98						294,173.98			294,173.98
TOTALS	87,732,498.05	-	-	-	-	-	87,732,498.05	-	-	87,732,498.05

FY08 Rebate given in FY09  
INCLUDED IN FIGURES ABOVE

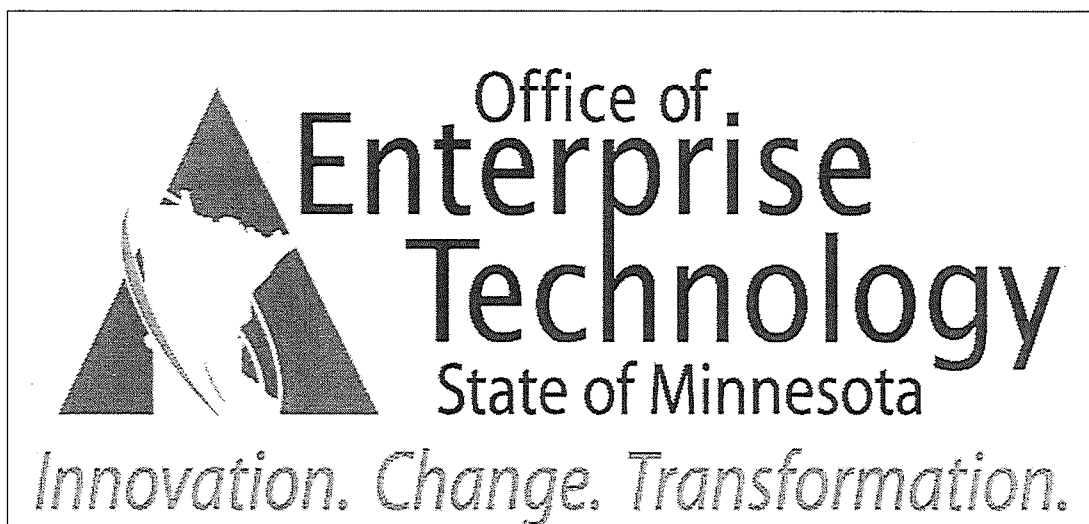
5,000,000.03  
82,732,498.02







APPENDIX G



FY 2009

Enterprise Technology Fund

Rate Schedule

This information will be made available in alternate format; for example,  
large print, braille, or cassette tape, upon request.  
Call Corlyn Maxwell at 651.201.1141 or MN Relay Service: 1.800.627.3529.

Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate
<b>PROGRAM 01: ENTERPRISE TECHNOLOGY SERVICES:</b>						
<b>11: COMPUTING SERVICES</b>						
<b>APPLICATION HOSTING</b>						
Online Transaction Processing	CICS Resource: CPU Service Unit	5017	1000 CPU Svc/Unit	Month	\$0.0424	\$0.0420
	CICS Resource: Database Calls	5012	1000 Calls	Month	\$0.0424	\$0.0420
	TSO: Job Terminal Connect Time	0301	Hour	Month	\$0.5000	\$0.5000
CPU	Central Processing	0024	1000 CPU Svc/Unit	Month	\$0.0323	\$0.0320
	zAAP CPU	8025	1000 CPU Svc/Unit	Month	\$0.0671	\$0.0671
	zIIP DB2 CPU	8027	1000 CPU Svc/Unit	Month	\$0.0000	\$0.0071
	DB2 CPU Service Units	1207	1000 CPU Svc/Unit	Month	\$0.0323	\$0.0320
	zIIP CPU	8026	1000 CPU Svc/Unit	Month	\$0.0671	\$0.0671
	Data Transfer/Data Transfer NJE	0223/8500	1000 Records	Month	\$0.5700	\$0.5700
	Enterprise Workload Schedule	8231	Job	Month	\$0.80	\$0.80
	One-time Job Scheduling setup	8226	Hour	Month	\$99.00	\$99.00
Enterprise Web Hosting	AH Web Hosting Page Setup	8339	Instance	One-time	\$75.00	\$75.00
	AH Web Host Small Site 0-50	8334	MB stored onsite	Month	\$10.00	\$10.00
	AH Web Host Medium Site 51-100	8335	MB stored onsite	Month	\$35.00	\$35.00
	AH Web Host Large Site 101-350	8336	MB stored onsite	Month	\$75.00	\$75.00
	AH Web Host Enterprise Site 351+	8432	MB stored onsite	Month	\$100.00	\$100.00
WebSphere	WebSphere Software studio appl	8592	License Fee	Month	\$300.00	\$300.00
Virtual Server-zVM LINUX	Application Hosting	8563	Resource Unit	Month	\$1,000.00	\$1,000.00
	AH WebSphere Installation	8214	Hour	Month	\$0.00	\$103.00
	AH WebSphere Support	8216	Hour	Month	\$0.00	\$103.00
	AH TomCat Installation	8216	Hour	Month	\$0.00	\$103.00
	AH TomCat Support	8217	Hour	Month	\$0.00	\$103.00
	AH Apache Installation	8218	Hour	Month	\$0.00	\$103.00
	AH Apache Support	8219	Hour	Month	\$0.00	\$103.00
	AH JBOSS Installation	8220	Hour	Month	\$0.00	\$103.00
	AH JBOSS Support	8221	Hour	Month	\$0.00	\$103.00
Miscellaneous Services	AH IT Specialist	8501	Hour	Month	\$67.00	\$69.00
	AH IT Prof	8502	Hour	Month	\$80.00	\$83.00
	AH IT Adv Prof	8503	Hour	Month	\$89.00	\$93.00
	AH IT Senior Prof	8504	Hour	Month	\$99.00	\$103.00
	AH IT Architect	8520	Hour	Month	\$111.00	\$111.00
	AH IT Specialist OnCall	8505	Hour	Month	\$42.00	\$44.00
	AH IT Prof OnCall	8507	Hour	Month	\$58.00	\$62.00
	AH IT Adv Prof OnCall	8508	Hour	Month	\$66.00	\$68.00
	AH IT Senior Prof OnCall	8509	Hour	Month	\$62.00	\$66.00
	AH IT Architect OnCall	8521	Hour	Month	\$0.00	\$89.00
	AH Miscellaneous	8505	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<b>STORAGE MANAGEMENT</b>						
	Disk Storage Protected / Disk Storage	8031 & 8033	Gigabyte	Day	\$2.99	\$2.99
	Tape Storage	8011	Gigabyte	Day	\$0.1748	\$0.1748
	Tape Cartridge	8114	Cartridge	Month	\$4.94	\$4.94
	Tape Mounts	8112	Cartridge	Month	\$25.00	\$25.00
Harbor Backup	Backup Gigabytes Requested	8113	Gigabyte	Day	\$3.39	\$3.39
Harbor	Backup Gigabytes Protected	8005	Gigabyte	Month	\$9.75	\$9.75
	Distributed Tape Storage	8418	Gigabyte	Day	\$0.19	\$0.19
Axion Backup	Backup Gigabytes 0-25	8160	Gigabyte	Month	\$200.00	\$200.00
	Backup Gigabytes 26-50	8161	Gigabyte	Month	\$300.00	\$300.00
	Backup Gigabytes 51-75	8162	Gigabyte	Month	\$400.00	\$400.00
	Backup Gigabytes 76-100	8163	Gigabyte	Month	\$500.00	\$500.00
	Backup Gigabytes 101-150	8164	Gigabyte	Month	\$650.00	\$650.00
	Backup Gigabytes 151-200	8165	Gigabyte	Month	\$800.00	\$800.00
	Backup Gigabytes 201-250	8166	Gigabyte	Month	\$950.00	\$950.00
	Backup Gigabytes 251-300	8167	Gigabyte	Month	\$1,100.00	\$1,100.00
	Backup Gigabytes 301-400	8168	Gigabyte	Month	\$1,300.00	\$1,300.00
	Backup Gigabytes 401-500	8169	Gigabyte	Month	\$1,500.00	\$1,500.00
	Backup Gigabytes 501-700	8170	Gigabyte	Month	\$1,800.00	\$1,800.00
	Backup Gigabytes 701 & Above	8171	Cost + %	Month	Cost + 12%	Cost + 12%
TSM Backup	TSM Backup	8181	Gigabyte	Month	\$0.6700	\$0.7200
SAN Storage	San High Speed	8572	Gigabyte	Month	\$4.57	\$4.57
	San Medium Speed	8120	Gigabyte	Month	\$3.68	\$3.68
	San Low Speed	8121	Gigabyte	Month	\$2.64	\$2.64
	Turbo SAN CST Own 6T+ w/o Refr	8195	Gigabyte	Month	\$0.00	\$1.17
	Turbo SAN CST Own 6T+ w/ Refr	8196	Gigabyte	Month	\$0.00	\$1.21
Miscellaneous Services	Storage IT Specialist	8122	Hour	Month	\$67.00	\$69.00
	Storage IT Prof	8123	Hour	Month	\$80.00	\$83.00
	Storage IT Adv Prof	8124	Hour	Month	\$89.00	\$93.00
	Storage IT Senior Prof	8125	Hour	Month	\$99.00	\$103.00
	Storage IT Architect	8127	Hour	Month	\$0.00	\$111.00
	Storage IT Specialist OnCall	8610	Hour	Month	\$42.00	\$44.00
	Storage IT Prof OnCall	8611	Hour	Month	\$50.00	\$52.00
	Storage IT Adv Prof OnCall	8612	Hour	Month	\$56.00	\$58.00
	Storage IT Senior Prof OnCall	8613	Hour	Month	\$62.00	\$66.00
	Storage IT Architect OnCall	8614	Hour	Month	\$0.00	\$89.00
	Storage Miscellaneous	8126	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<b>ENTERPRISE SERVER &amp; DESKTOP SERVICES</b>						
	Desktop Support Full	8453	Workstation	Month	\$105.00	\$105.00
	Desktop Support Basic	8650	Workstation	Month	\$0.00	\$99.00
	File Print Service	8457	Workstation	Month	\$8.00	\$8.00
	Web Blocking	8458	Workstation	Month	\$2.00	\$2.00
	Server Storage	8459	Gigabyte	Month	\$3.50	\$3.50
	Anti-Virus	8460	Workstation	Month	\$3.00	\$3.00
	Desktop Basic - 3 Year	8630	Workstation	Month	\$18.00	\$18.00
	Desktop Advanced - 3 year	8631	Workstation	Month	\$30.00	\$30.00
	Laptop Basic - 3 year	8632	Workstation	Month	\$35.00	\$35.00
	Laptop Advanced - 3 year	8633	Workstation	Month	\$39.00	\$39.00
	Software Update - 3 year	8634	Software	Month	\$60.00	\$60.00
	EPM Start-up	8648	Logon ID	One-time	\$0.00	\$63.00
	EPM Operational	8649	Logon ID	Month	\$0.00	\$8.95
	Virtual Support	8651	Hour	Month	\$0.00	\$93.00
	Linux Support	8652	Hour	Month	\$0.00	\$103.00
	Solaris Support	8653	Hour	Month	\$0.00	\$103.00
	Linux Installation	8210	Hour	Month	\$0.00	\$103.00
	Solaris Installation	8211	Hour	Month	\$0.00	\$103.00
	Virtual Installation	8212	Hour	Month	\$0.00	\$93.00
	Windows Installation	8213	Hour	Month	\$0.00	\$93.00
Windows Technical Support	Server Support Class A+	8461	Server	Month	\$1,350.00	\$1,350.00
	Server Support Class A	8635	Server	Month	\$534.00	\$534.00
	Server Support Class B	8636	Server	Month	\$267.00	\$267.00
	Server Support Class C	8637	Server	Month	\$89.00	\$89.00
Admin Support	Server Admin Support Class A	8638	Server	Month	\$2,848.00	\$2,848.00
	Server Admin Support Class B	8639	Server	Month	\$1,068.00	\$1,068.00
	Server Admin Support Class C	8640	Server	Month	\$178.00	\$178.00
OET Owned, 4 Year Commitment	Server Hardware Class A	8643	Server	Month	\$1,583.00	\$1,426.00
	Server Hardware Class B	8642	Server	Month	\$1,007.00	\$1,007.00
	Server Hardware Class C	8641	Server	Month	\$619.00	\$619.00
	Virtual Server Class A	8647	Server	Month	\$1,355.00	\$1,248.00
	Virtual Server Class B	8646	Server	Month	\$710.00	\$656.00
	Virtual Server Class C	8645	Server	Month	\$381.00	\$355.00
	Virtual Server Class D	8644	Server	Month	\$223.00	\$210.00

Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate
<b>11: COMPUTING SERVICES</b>						
Miscellaneous Services	ESDS IT Specialist	8573	Hour	Month	\$67.00	\$68.00
	ESDS IT Prof	8574	Hour	Month	\$80.00	\$83.00
	ESDS IT Adv Prof	8575	Hour	Month	\$89.00	\$93.00
	ESDS IT Senior Prof	8570	Hour	Month	\$99.00	\$103.00
	ESDS IT Architect	8628	Hour	Month	\$0.00	\$111.00
	ESDS IT Specialist OnCall	8719	Hour	Month	\$42.00	\$44.00
	ESDS IT Prof OnCall	8720	Hour	Month	\$50.00	\$52.00
	ESDS IT Adv Prof OnCall	8717	Hour	Month	\$56.00	\$58.00
	ESDS IT Senior Prof OnCall	8726	Hour	Month	\$62.00	\$65.00
	ESDS IT Architect OnCall	8629	Hour	Month	\$69.00	\$69.00
	ESDS Miscellaneous	8718	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<b>EQUIPMENT HOSTING</b>						
Hardware Equipment Hosting	EH Equipment Setup/server	8594	Server	One-time	\$250.00	\$250.00
	EH Facilities	8595	Square Foot	Month	Cost	\$45.00
	EH Basic Server Monitoring	8396	Per System	Month	\$100.00	\$100.00
	EH Electrical Power (kWh)	8332	kWh	Month	\$0.0783	\$0.0783
	EH HVAC (kWh)	8419	kWh x 50% factor	Month	\$0.1174	\$0.1174
	EH Rack Space	8429	Rack	Month	\$118.00	\$118.00
	EH Floor Space (Sq Ft)	8442	Square Foot	Month	\$13.00	\$13.00
	EH Basic Monitoring	8451	Device	Month	\$2.00	\$2.00
	EH KVM Switch	8476	KVM	One-time	Vendor Cost + 20%	Vendor Cost + 20%
	EH Installation Design & Setup	8477	Device	One-time	\$126.00	\$126.00
	EH Power Distribution Control	8492	Device	One-time	\$425.00	\$425.00
	EH Electrical Circuit (110-120v)	8567	Circuit	One-time	\$160.00	\$160.00
	EH Electrical Circuit (220-240v)	8571	Circuit	One-time	\$350.00	\$350.00
	EH KVM Device	8523	Device	One-time	N/A	Vendor Cost + 20%
Customer Owned	EH Cust Own Stand Serv -Tier 1	8479	Server	Month	\$100.00	\$100.00
	EH Cust Own Stand Serv -Tier 2	8481	Server	Month	\$0.00	\$200.00
	EH Cust Own Stand Serv -Tier 3	8482	Server	Month	\$0.00	\$210.00
	EH Cust Own Stand Serv -Tier 4	8483	Server	Month	\$0.00	\$455.00
	EH Cust Own Blade Serv - Tier 1	8486	Server	Month	\$0.00	\$96.00
	EH Cust Own Blade Serv - Tier 2	8491	Server	Month	\$0.00	\$96.00
	EH Cust Own Blade Serv - Tier 3	8493	Server	Month	\$0.00	\$140.00
	EH Cust Own Blade Serv - Tier 4	8494	Server	Month	\$0.00	\$300.00
	EH Cust Own Blade Chassis	8522	Chassis	Month	\$0.00	\$90.00
	EH Cust Own SAN Equipment Base	8223	Device	Month	\$0.00	\$455.00
	EH Cust Own SAN Equip Expansn	8224	Device	Month	\$0.00	\$455.00
	EH Cust Own SAN Switches	8227	Device	Month	\$0.00	\$90.00
OET Owned	EH OET Own Stand Serv -Tier 1	8320	Server	Month	N/A	Vendor Cost + 20%
	EH OET Own Stand Serv -Tier 2	8321	Server	Month	N/A	Vendor Cost + 20%
	EH OET Own Stand Serv -Tier 3	8322	Server	Month	N/A	Vendor Cost + 20%
	EH OET Own Stand Serv -Tier 4	8323	Server	Month	N/A	Vendor Cost + 20%
	EH OET Own Blade Serv - Tier 1	8324	Server	Month	N/A	Vendor Cost + 20%
	EH OET Own Blade Serv - Tier 2	8325	Server	Month	N/A	Vendor Cost + 20%
	EH OET Own Blade Serv - Tier 3	8326	Server	Month	N/A	Vendor Cost + 20%
	EH OET Own Blade Serv - Tier 4	8327	Server	Month	N/A	Vendor Cost + 20%
	EH OET Own Blade Chassis	8328	Chassis	Month	N/A	Vendor Cost + 20%
	EH OET Own SAN Equipment Base	8228	Device	Month	N/A	Vendor Cost + 20%
	EH OET Own SAN Equip Expansn	8229	Device	Month	N/A	Vendor Cost + 20%
	EH OET Own SAN Switches	8233	Device	Month	N/A	Vendor Cost + 20%
	EH Virtual Instance - Windows	8524	Instance	Month	\$0.00	\$950.00
	EH Virtual Instance - Linux	8525	Instance	Month	\$0.00	\$643.00
	EH Virt Instance-Solaris/Unix	8526	Instance	Month	\$0.00	\$643.00
Miscellaneous Services	EH IT Specialist	8510	Hour	Month	\$67.00	\$69.00
	EH IT Prof	8598	Hour	Month	\$80.00	\$83.00
	EH IT Adv Prof	8511	Hour	Month	\$89.00	\$93.00
	EH IT Senior Prof	8512	Hour	Month	\$99.00	\$103.00
	EH IT Architect	8518	Hour	Month	\$0.00	\$111.00
	EH IT Specialist OnCall	8514	Hour	Month	\$42.00	\$44.00
	EH IT Prof OnCall	8515	Hour	Month	\$50.00	\$52.00
	EH IT Adv Prof OnCall	8516	Hour	Month	\$56.00	\$58.00
	EH IT Senior Prof OnCall	8517	Hour	Month	\$62.00	\$65.00
	EH IT Architect OnCall	8519	Hour	Month	\$0.00	\$69.00
	EH Miscellaneous	8513	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<b>PRINT</b>						
Input/Output Services	Print IT Prof	8585	Hour	Month	\$80.00	\$83.00
	Print local Non-Impact	8833	Foot	Month	\$0.0950	\$0.0950
Print Other	Special Forms	8559	Cost + %	Month	Vendor Cost + 5-15 %	Vendor Cost + 5-15 %
	Warrant Printing	8555	Warrant	Month	\$0.1550	\$0.1550
	Voter Cards	8417	Cost + %	Month	Cost + 5-15 %	Cost + 5-15 %
	InfoPrint Printer Subscription	8490	Device	Month	\$7.00	\$7.00
	Premium Weekend Holiday	8175	4 Hour Shift	Month	\$0.00	\$320.00
	Forms Vault Storage	8176	Square Foot	Month	\$0.00	\$36.00
Miscellaneous Services	Print IT Specialist	8439	Hour	Month	\$67.00	\$69.00
	Print IT Adv Prof	8440	Hour	Month	\$89.00	\$93.00
	Print IT Senior Prof	8448	Hour	Month	\$99.00	\$103.00
	Print IT Architect	8443	Hour	Month	\$0.00	\$111.00
	Print IT Specialist OnCall	8455	Hour	Month	\$42.00	\$44.00
	Print IT Prof OnCall	8456	Hour	Month	\$50.00	\$52.00
	Print IT Adv Prof OnCall	8466	Hour	Month	\$56.00	\$58.00
	Print IT Senior Prof OnCall	8467	Hour	Month	\$62.00	\$65.00
	Print IT Architect OnCall	8445	Hour	Month	\$0.00	\$69.00
	Print Miscellaneous	8449	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<b>ELEC DOCUMENT MGMT SERVICE</b>						
	Bronze Doc Management Service	8153	LogOn ID	Month	\$0.00	\$14.00
	EDMS License Maintenance	8150	Cost + %	Month	Cost + 5-25%	Cost + 5-25%
	EDMS IT Specialist	8141	Hour	Month	\$67.00	\$69.00
	EDMS IT Prof	8142	Hour	Month	\$80.00	\$83.00
	EDMS IT Adv Prof	8143	Hour	Month	\$89.00	\$93.00
	EDMS IT Senior Prof	8144	Hour	Month	\$99.00	\$103.00
	EDMS IT Architect	8154	Hour	Month	\$0.00	\$111.00
	EDMS IT Specialist OnCall	8145	Hour	Month	\$42.00	\$44.00
	EDMS IT Prof OnCall	8146	Hour	Month	\$50.00	\$52.00
	EDMS IT Adv Prof OnCall	8147	Hour	Month	\$56.00	\$58.00
	EDMS IT Senior Prof OnCall	8148	Hour	Month	\$62.00	\$65.00
	EDMS IT Architect OnCall	8155	Hour	Month	\$0.00	\$69.00
	EDMS Miscellaneous	8149	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<b>ENTERPRISE E-MAIL</b>						
	Enterprise E-Mail Start-Up	8792	User	Month	\$5.25	\$5.25
	Enterprise E-Mail Operations	8791	Account	Month	\$7.50	\$7.50
	Enterprise E-Mail Optional	8790	Device	Month	\$3.00	\$3.00
	Enterprise E-Mail Storage	8796	User	Month	\$0.35	\$0.35
	EeMAIL IT Specialist	8780	Hour	Month	\$67.00	\$69.00
	EeMAIL IT Prof	8781	Hour	Month	\$80.00	\$83.00
	EeMAIL IT Adv Prof	8782	Hour	Month	\$89.00	\$93.00
	EeMAIL IT Senior Prof	8783	Hour	Month	\$99.00	\$103.00
	EeMAIL IT Architect	8628	Hour	Month	\$0.00	\$111.00
	EeMAIL IT Specialist OnCall	8785	Hour	Month	\$42.00	\$44.00
	EeMAIL IT Prof OnCall	8786	Hour	Month	\$50.00	\$52.00
	EeMAIL IT Adv Prof OnCall	8788	Hour	Month	\$56.00	\$58.00



Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate	
<b>11: COMPUTING SERVICES</b>							
ENTERPRISE MESSAGING	EeMAIL IT Senior Prof OnCall	8789	Hour	Month	\$62.00	\$65.00	
	EeMAIL IT Architect OnCall	8627	Hour	Month	\$0.00	\$69.00	
	EeMAIL Miscellaneous	8784	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%	
	Enterprise Messaging	Mail List Service	8561	List	Annual	\$230.00	\$230.00
	Internet Pop Mail Box Service	8422	Mail Box	Month	\$10.00	\$10.00	
	Messaging/ Directory Services	8660	Address	Month	\$2.15	\$2.15	
	Spam Filtering 0-24 users	8811	User	Month	\$35.00	\$35.00	
	Spam Filtering 25-99 users	8812	User	Month	\$75.00	\$75.00	
	Spam Filtering 100-149 users	8813	User	Month	\$100.00	\$100.00	
	Spam Filtering 150-199 users	8814	User	Month	\$130.00	\$130.00	
Miscellaneous Services	Spam Filtering 200-249 users	8815	User	Month	\$160.00	\$160.00	
	Spam Filtering 250-299 users	8816	User	Month	\$190.00	\$190.00	
	Spam Filtering 300-349 users	8817	User	Month	\$220.00	\$220.00	
	Spam Filtering 350-399 users	8818	User	Month	\$250.00	\$250.00	
	Spam Filtering 400-499 users	8819	User	Month	\$320.00	\$320.00	
	Spam Filtering 500-599 users	8820	User	Month	\$370.00	\$370.00	
	Spam Filtering 600-699 users	8821	User	Month	\$440.00	\$440.00	
	Spam Filtering 700-or more	8822	User	Month	\$525.00	\$525.00	
	EMESG IT Specialist	8825	Hour	Month	\$67.00	\$69.00	
	EMESG IT Prof	8826	Hour	Month	\$60.00	\$63.00	
E-REPORTING	EMESG IT Adv Prof	8827	Hour	Month	\$89.00	\$93.00	
	EMESG IT Senior Prof	8828	Hour	Month	\$39.00	\$163.00	
	EMESG IT Architect	8823	Hour	Month	\$0.00	\$111.00	
	EMESG IT Specialist OnCall	8830	Hour	Month	\$42.00	\$44.00	
	EMESG IT Prof OnCall	8831	Hour	Month	\$50.00	\$52.00	
	EMESG IT Adv Prof OnCall	8832	Hour	Month	\$56.00	\$58.00	
	EMESG IT Senior Prof OnCall	8834	Hour	Month	\$62.00	\$65.00	
	EMESG IT Architect OnCall	8824	Hour	Month	\$0.00	\$69.00	
	EMESG Miscellaneous	8829	Cost %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%	
	Miscellaneous Services	eReports Reads	8435	Report Reads	Month	\$0.0047	\$0.0047
eReports Page Processing		8436	Page Processed	Month	\$0.0007	\$0.0007	
eReports Sys Mess Page Process		8433	Page Processed	Month	\$0.0007	\$0.0007	
eReports IT Adv Prof		8437	Hour	Month	\$89.00	\$93.00	
eReports IT Specialist		8438	Hour	Month	\$67.00	\$69.00	
eReports IT Prof		8463	Hour	Month	\$80.00	\$85.00	
eReports IT Senior Prof		8464	Hour	Month	\$98.00	\$103.00	
eReports IT Architect		8473	Hour	Month	\$0.00	\$111.00	
eReports IT Specialist OnCall		8469	Hour	Month	\$42.00	\$44.00	
eReports IT Prof OnCall		8474	Hour	Month	\$60.00	\$62.00	
RECOVERY STRATEGIES	eReports IT Adv Prof OnCall	8498	Hour	Month	\$56.00	\$58.00	
	eReports IT Senior Prof OnCall	8499	Hour	Month	\$62.00	\$65.00	
	eReports Miscellaneous	8465	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%	
	eReports IT Architect OnCall	8478	Hour	Month	\$0.00	\$69.00	
	eReports Retention	8447	Gigabyte Day	Day	\$0.2154	\$0.2154	
	Hardware Equipment Hosting	RS Equipment Setup/Server	8340	Server	One-time	\$0.00	\$250.00
		RS Facilities	8341	Square Foot	Month	\$0.00	\$45.00
		RS Basic Server Monitoring	8342	Per System	Month	\$0.00	\$100.00
		RS Electrical Power (kWh)	8345	kWh	Month	\$0.00	\$0.0783
		RS HVAC (kWh)	8346	kWh x 60% factor	Month	\$0.00	\$0.1174
RS Rack Space		8347	Rack	Month	\$0.00	\$118.00	
RS Floor Space (Sq Ft)		8348	Square Foot	Month	\$0.00	\$19.00	
RS Basic Monitoring		8349	Device	Month	\$0.00	\$2.00	
RS KVM Switch		8350	KVM	One-time	\$0.00	Vendor Cost + 20%	
RS Installation Design & Setup		8351	Device	One-time	\$0.00	\$126.00	
Customer Owned	RS Power Distribution Control	8352	Device	One-time	\$0.00	\$425.00	
	RS Electrical Circuit (110-120v)	8353	Circuit	One-time	\$0.00	\$160.00	
	RS Electrical Circuit (220-240v)	8354	Circuit	One-time	\$0.00	\$350.00	
	RS KVM Device	8679	Device	One-time	\$0.00	Vendor Cost + 20%	
	RS Cust Own Stand Serv -Tier 1	8670	Server	Month	\$0.00	\$100.00	
	RS Cust Own Stand Serv -Tier 2	8671	Server	Month	\$0.00	\$200.00	
	RS Cust Own Stand Serv -Tier 3	8672	Server	Month	\$0.00	\$210.00	
	RS Cust Own Stand Serv -Tier 4	8673	Server	Month	\$0.00	\$455.00	
	RS Cust Own Blade Serv - Tier 1	8674	Server	Month	\$0.00	\$90.00	
	RS Cust Own Blade Serv - Tier 2	8675	Server	Month	\$0.00	\$90.00	
OET Owned, 4 Year Commitment	RS Cust Own Blade Serv - Tier 3	8676	Server	Month	\$0.00	\$140.00	
	RS Cust Own Blade Serv - Tier 4	8677	Server	Month	\$0.00	\$300.00	
	RS Cust Own Blade Chassis	8678	Chassis	Month	\$0.00	\$90.00	
	RS Cust Own SAN Equipment Base	8234	Device	Month	\$0.00	\$455.00	
	RS Cust Own SAN Equip Expansn	8235	Device	Month	\$0.00	\$455.00	
	RS Cust Own SAN Switches	8236	Device	Month	\$0.00	\$90.00	
	RS OET Own Stand Serv -Tier 1	8355	Server	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own Stand Serv -Tier 2	8356	Server	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own Stand Serv -Tier 3	8357	Server	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own Stand Serv -Tier 4	8358	Server	Month	\$0.00	Vendor Cost + 20%	
Miscellaneous Services	RS OET Own Blade Serv - Tier 1	8359	Server	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own Blade Serv - Tier 2	8360	Server	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own Blade Serv - Tier 3	8361	Server	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own Blade Serv - Tier 4	8362	Server	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own Blade Chassis	8363	Chassis	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own SAN Equipment Base	8237	Device	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own SAN Equip Expansn	8238	Device	Month	\$0.00	Vendor Cost + 20%	
	RS OET Own SAN Switches	8239	Device	Month	\$0.00	Vendor Cost + 20%	
	RS Virtual Instance - Windows	8680	Instance	Month	\$0.00	\$850.00	
	RS Virtual Instance - Linux	8681	Instance	Month	\$0.00	\$643.00	
RS Virtual Instance-Solaris/Unix	8682	Instance	Month	\$0.00	\$643.00		
non-Windows Operating System Installation	8683	Hour	Month	\$0.00	\$103.00		
non-Windows Operating System Support	8684	Hour	Month	\$0.00	\$103.00		
Virtualization Software Support	8685	Hour	Month	\$0.00	\$33.00		
Window O/S Installation	8686	Hour	Month	\$0.00	\$93.00		
WebSphere Installation	8687	Hour	Month	\$0.00	\$103.00		
WebSphere Support	8688	Hour	Month	\$0.00	\$103.00		
TomCat Installation	8689	Hour	Month	\$0.00	\$103.00		
TomCat Support	8690	Hour	Month	\$0.00	\$103.00		
Apache Installation	8691	Hour	Month	\$0.00	\$103.00		
Apache Support	8692	Hour	Month	\$0.00	\$103.00		
JBOSS Installation	8693	Hour	Month	\$0.00	\$103.00		
JBOSS Support	8694	Hour	Month	\$0.00	\$103.00		
Warm Site Config-Small	8116	Lease	Month	\$75.00	\$75.00		
Warm Site Config-Medium	8118	Lease	Month	\$185.00	\$185.00		
Warm Site Config-Large	8129	Lease	Month	\$285.00	\$285.00		
Hot Site Configuration	8554	Cost + %	Month	Cost + 12%	Cost + 12%		
RS IT Specialist	8375	Hour	Month	\$67.00	\$69.00		
RS IT Prof	8376	Hour	Month	\$80.00	\$85.00		
RS IT Adv Prof	8383	Hour	Month	\$99.00	\$103.00		
RS IT Senior Prof	8377	Hour	Month	\$99.00	\$103.00		
RS IT Architect	8384	Hour	Month	\$0.00	\$111.00		
RS IT Specialist OnCall	8379	Hour	Month	\$42.00	\$44.00		
RS IT Prof OnCall	8380	Hour	Month	\$50.00	\$52.00		

Product Line	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY05 Rate
<b>11: COMPUTING SERVICES</b>						
DATABASE ADMINISTRATION SERVICES Database Support	RS IT Adv Prof OnCall	8381	Hour	Month	\$56.00	\$58.00
	RS IT Senior Prof OnCall	8382	Hour	Month	\$62.00	\$65.00
	Ancillary Warm Site Services	8388	Cost + %	Month	Cost + 12%	Cost + 12%
	RS IT Architect OnCall	8385	Hour	Month	\$0.00	\$69.00
	RS Miscellaneous	8378	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
	DBA Specialist	8544	Hour	Month	\$67.00	\$69.00
	DBA IT Prof	8545	Hour	Month	\$80.00	\$83.00
	DBA IT Adv Prof	8546	Hour	Month	\$89.00	\$93.00
	DBA IT Senior Prof	8547	Hour	Month	\$99.00	\$103.00
	DBA IT Architect	8562	Hour	Month	\$0.00	\$111.00
	DBA IT Specialist OnCall	8564	Hour	Month	\$42.00	\$44.00
	DBA IT Prof OnCall	8565	Hour	Month	\$50.00	\$52.00
	DBA IT Adv Prof OnCall	8566	Hour	Month	\$56.00	\$58.00
	DBA IT Senior Prof OnCall	8548	Hour	Month	\$62.00	\$65.00
DBA IT Architect OnCall	8568	Hour	Month	\$0.00	\$69.00	
DBA Miscellaneous	8543	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%	
STATE AGENCY PROJECT GROUP Miscellaneous Services	Project IT Specialist	8390	Hour	Month	\$0.00	\$69.00
	Project IT Prof	8391	Hour	Month	\$0.00	\$83.00
	Project IT Adv Prof	8392	Hour	Month	\$0.00	\$93.00
	Project Senior Prof	8393	Hour	Month	\$0.00	\$103.00
	Project IT Architect	8389	Hour	Month	\$0.00	\$111.00
	Project IT Specialist OnCall	8394	Hour	Month	\$0.00	\$44.00
	Project IT Prof OnCall	8395	Hour	Month	\$0.00	\$52.00
	Project IT Adv Prof OnCall	8396	Hour	Month	\$0.00	\$58.00
	Project IT Senior Prof OnCall	8397	Hour	Month	\$0.00	\$65.00
	Project IT Architect OnCall	8399	Hour	Month	\$0.00	\$69.00
Project Miscellaneous	8398	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%	
DATA ENTRY	Data Entry/Data Entry Verify	8158 / 8159	1000 Key Strokes	Month	\$3.10	\$3.10
	Data Entry Clerical/Data Entry Hourly	8600 / 8607	Hour	Month	\$31.00	\$31.00
ADMIN EXECUTIVE LIAISON	CIO Support	8462	Employees	Month	\$63.00	\$63.00

<b>12: TELECOMMUNICATION SERVICES</b>						
<b>WAN SERVICES</b>						
<b>Network Transport Services - Access</b>						
<b>Access Management</b>						
	Access Facility, Network Access Management Fee, T1	1001	Connection	Month	\$135.00	\$135.00
	Access Facility, Nwk Access Mgmt Fee, K12/Lib	ER-MGMT	Connection	Month	\$140.00	\$140.00
	Access Facility, Nwk Access Mgmt Fee Fiber/Copper	2002	Connection	Month	\$75.00	\$75.00
Access Facilities	Access Facility, Multi-link Access Mgmt Fee, T-1	1001ML	Connection	Month	\$160.00	\$160.00
	Access Facility, DS-0, 56 Kbps Private Line	56PL	Cost + Flat	Month	Cost + \$35.00	Cost + \$35.00
	Access Facility, DS-0, 56 Kbps Frame Relay Service	56FRS	Cost + Flat	Month	Cost + \$35.00	Cost + \$35.00
	Access Facility, T-1, 1.5 Mbps PL Service	T1PL	Cost + Flat	Month	Cost + \$140.00	Cost + \$140.00
	Access Facility, T-1, 1.5 Mbps PL IMA/MLPPP Group	T1PLML	Cost + %	Month	Cost + 10%	Cost + 10%
	Access Facility, T-1, 1.5 Mbps FRS	T1FRS	Cost + Flat	Month	Cost + \$165.00	Cost + \$165.00
	Access Facility, Telco MPLS Service	TMPLS	Cost + Flat	Month	Cost + \$140.00	Cost + \$140.00
	Access Facility, DS-3 Private Line	DS3PL	Cost + Flat	Month	Cost + \$160.00	Cost + \$160.00
	Access Facility, OC-3 Private Line	OC3PL	Cost + Flat	Month	Cost + \$160.00	Cost + \$160.00
	PVC, Additional	1006	Connection	Month	\$37.00	\$37.00
	Egress, Incremental 56kb	1005	Channel	Month	\$22.00	\$22.00
	Access Facility, 10Mbps Ethernet Service	10M-E	Cost + Flat	Month	Cost + \$140.00	Cost + \$140.00
	100Mbps Ethernet Service	100M-E	Cost + Flat	Month	Cost + \$140.00	Cost + \$140.00
	Access Facility, 100Mbps Ethernet Service	100M-E	Cost + Flat	Month	Cost + \$140.00	Cost + \$140.00
	Access Facility, Level 2 - Circuit Bandwidth	1000BB	Cost + Flat	Month	Cost + \$140.00	Cost + \$140.00
	Access Facility, Metropolitan Optical Ethernet Svc	MOE	Cost + Flat	Month	Cost + \$140.00	Cost + \$140.00
	Access Facility, E-Rate T-1 Circuit	ER-T1	Cost + Flat	Month	Cost	Cost
	Access Facility, E-Rate 10Mbps Circuit	ER-10M	Cost + Flat	Month	Cost	Cost
	Access Facility, E-Rate 100Mbps Circuit	ER-100M	Cost + Flat	Month	Cost	Cost
	Access Facility, E-Rate 1000Mbps Circuit	ER-1000M	Cost + Flat	Month	Cost	Cost
Access Facility, LAD Circuit	1068A	Cost + %	Month	Cost + 15%	Cost + 15%	
Access Facility, LAD Access to MNET Hub	1068B	Cost + Flat	Month	Cost + \$100	Cost + \$100	
Access Facility, Contracted Fiber-based Services	1058	Cost + Flat	Month	Cost + \$140.00	Cost + \$140.00	
Access Facility, St Paul Fiber Low Bandwidth	AFSTLB	Connection	Month	\$500.00	\$500.00	
Access Facility, St Paul Fiber High Bandwidth	AFSTHB	Connection	Month	\$1,000.00	\$1,000.00	
St Paul Fiber CWDM Color	AFSTCW	Connection	Month	\$8.00	\$2,100.00	
St Paul Fiber DWDM Color	AFSTDW	Connection	Month	\$0.00	\$3,000.00	
Access Facility, Capitol Fiber Net 100Mbps	2003	Connection	Month	\$1,000.00	\$1,000.00	
Capitol Fiber Net GigE Access Facility	CFN-GIG	Connection	Month	\$0.00	\$1,950.00	
Capitol Fiber Net CWDM Color	CFN-CWDM	Connection	Month	\$0.00	\$2,100.00	
Capitol Fiber Net DWDM Color	CFN-DWDM	Connection	Month	\$0.00	\$3,000.00	
Capitol Fiber Net Dark Fiber	CFN-DF	Connection	Month	\$0.00	\$3,500.00	
Federal Universal Service Fee	FUSF	Cost + %	Month	Cost + 5-15%	Cost + 5-15%	
Dial-Up Network Access	Tier 1:Subs Up To 8 Hours Usage	8427	Account	Month	\$9.95	\$9.95
	Tier 2:Subs Up To 60 Hours Usage	8428	Account	Month	\$22.95	\$22.95
	Tier 3:Subs Unlimited Local	8424	Account	Month	\$49.95	\$49.95
	Dialup Use Exceeding Tier (Loc)	8425	Minute	Month	\$0.03	\$0.03
	Dialup 800 Number use Surchg	8426	Minute	Month	\$0.10	\$0.10
	Telco DSL services	NOTE O	Cost + %	Month	Vendor cost +25%	Vendor cost +25%
DSL MEGACENTRAL CRS	DSLKBPS	Bandwidth	Month	\$0.05	\$0.05	
<b>Network Transport Services - Backbone</b>						
<b>Community Router Service (CRS)</b>						
	Community Router Service, 56kb	1024	Bandwidth	Month	\$95.00	\$95.00
	Community Router Service, 128kb	1024A	Bandwidth	Month	\$122.00	\$122.00
	Community Router Service, 256kb	1024C	Bandwidth	Month	\$231.00	\$231.00
	Community Router Service, 384kb	1025	Bandwidth	Month	\$327.00	\$327.00
	Community Router Service per Mbps	1028Mbps	Bandwidth	Month	\$400.00	\$400.00
	Community Router Service, 15 MBPS	CRS 15	Bandwidth	Month	\$4,500.00	\$4,500.00
	Community Router Service, 20 MBPS	CRS 20	Bandwidth	Month	\$5,000.00	\$5,000.00
	Community Router Service, 30MBPS	CRS 30	Bandwidth	Month	\$5,500.00	\$5,500.00
	Community Router Service, 40 MBPS	CRS 40	Bandwidth	Month	\$6,000.00	\$6,000.00
	Community Router Service, 50 MBPS	CRS 50	Bandwidth	Month	\$6,500.00	\$6,500.00
	Community Router Service, 60 MBPS	CRS 60	Bandwidth	Month	\$7,000.00	\$7,000.00
	Community Router Service, 70 MBPS	CRS 70	Bandwidth	Month	\$7,250.00	\$7,250.00
	Community Router Service, 80 MBPS	CRS 80	Bandwidth	Month	\$7,500.00	\$7,500.00
	Community Router Service, 90 MBPS	CRS 90	Bandwidth	Month	\$7,750.00	\$7,750.00
	Community Router Service, 100 MBPS	CRS 100	Bandwidth	Month	\$8,000.00	\$8,000.00
Internet Access and CRS Backbone	Community Router Service, 300MBPS	1028FZ	Bandwidth	Month	\$20,000.00	\$20,000.00
	Community Router Service, 30 Mbps over 500 Mbps	1028LN	Bandwidth	Month	\$800.00	\$800.00
	Mbps Bandwidth E-Rate 5+Mbps	1028-ER	Bandwidth	Month	\$80.00	\$80.00
	Line Speed T-1 WEB	1028LSW	Bandwidth	Month	\$150.00	\$150.00
	Acc Facility, CCNet Small Office, 512 Kbps, <10 user	CCN10	Bandwidth	Month	\$80.00	\$80.00
	Acc Facility, CCNet Small Office, 512 Kbps, <25 user	CCN25	Bandwidth	Month	\$125.00	\$125.00
	Data Center Network Service Package	DCN-PKG	Package	Month	\$0.00	\$175.00
	Data Center Network Service Tier One	DCN-1	Bandwidth	Month	\$0.00	\$225.00
	Data Center Network Service Tier Two	DCN-2	Bandwidth	Month	\$0.00	\$300.00

Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate
<b>12: TELECOMMUNICATION SERVICES</b>						
1 Mbps Backbone MPLS Service	Data Center Network Service Tier Three	DCN-3	Bandwidth	Month	\$0.00	\$500.00
	Data Center Network Service Tier Four	DCN-4	Bandwidth	Month	\$0.00	\$800.00
	Community Router Service, NetMotion Client License	NM0001	Connection	Month	\$20.00	\$10.00
	Community Router Svc, NetMotion Clients 21-40 Lic	NM2140	Connection	Month	\$200.00	\$200.00
	Community Router Svc NetMotion Clients 41-59 Lic	NM4159	Connection	Month	\$350.00	\$350.00
	1 Mbps Tier One Hub to Core	BB0001-1	Mbps	Month	\$0.00	\$80.00
	1 Mbps Tier Two Hub to Core	BB0001-2	Mbps	Month	\$0.00	\$150.00
	1 Mbps Tier Three Hub to Core	BB0001-3	Mbps	Month	\$0.00	\$225.00
	1 Mbps Tier Four Hub to Core	BB0001-4	Mbps	Month	\$0.00	\$295.00
	1 Mbps Tier Five Hub to Core	BB0001-5	Mbps	Month	\$0.00	\$425.00
10 Mbps Backbone MPLS Service	10 Mbps Regional	BB0001-R	Mbps	Month	\$0.00	\$95.00
	10 Mbps Tier One Hub to Core	BB0010-1	10 Mbps	Month	\$0.00	\$400.00
	10 Mbps Tier Two Hub to Core	BB0010-2	10 Mbps	Month	\$0.00	\$560.00
	10 Mbps Tier Three Hub to Core	BB0010-3	10 Mbps	Month	\$0.00	\$760.00
	10 Mbps Tier Four Hub to Core	BB0010-4	10 Mbps	Month	\$0.00	\$1,050.00
	10 Mbps Tier Five Hub to Core	BB0010-5	10 Mbps	Month	\$0.00	\$1,450.00
	10 Mbps Regional	BB0010-R	10 Mbps	Month	\$0.00	\$500.00
	Additional 10-Mbps Tier One Hub to Core	BB0020-1	10 Mbps	Month	\$0.00	\$375.00
	Additional 10-Mbps Tier Two Hub to Core	BB0020-2	10 Mbps	Month	\$0.00	\$550.00
	Additional 10-Mbps Tier Three Hub to Core	BB0020-3	10 Mbps	Month	\$0.00	\$725.00
100 Mbps Backbone MPLS Service	Additional 10-Mbps Tier Four Hub to Core	BB0020-4	10 Mbps	Month	\$0.00	\$900.00
	Additional 10-Mbps Tier Five Hub to Core	BB0020-5	10 Mbps	Month	\$0.00	\$1,200.00
	Additional 10-Mbps Regional	BB0020-R	10 Mbps	Month	\$0.00	\$475.00
	100 Mbps Tier One Hub to Core	BB0100-1	100 Mbps	Month	\$0.00	\$1,000.00
	100 Mbps Tier Two Hub to Core	BB0100-2	100 Mbps	Month	\$0.00	\$1,500.00
	100 Mbps Tier Three Hub to Core	BB0100-3	100 Mbps	Month	\$0.00	\$2,000.00
	100 Mbps Tier Four Hub to Core	BB0100-4	100 Mbps	Month	\$0.00	\$2,500.00
	100 Mbps Tier Five Hub to Core	BB0100-5	100 Mbps	Month	\$0.00	\$3,000.00
	100 Mbps Regional	BB0100-R	100 Mbps	Month	\$0.00	\$1,400.00
	Additional 100-Mbps Tier One Hub to Core	BB0200-1	100 Mbps	Month	\$0.00	\$975.00
GigE Backbone MPLS Services	Additional 100-Mbps Tier Two Hub to Core	BB0200-2	100 Mbps	Month	\$0.00	\$1,400.00
	Additional 100-Mbps Tier Three Hub to Core	BB0200-3	100 Mbps	Month	\$0.00	\$1,900.00
	Additional 100-Mbps Tier Four Hub to Core	BB0200-4	100 Mbps	Month	\$0.00	\$2,400.00
	Additional 100-Mbps Tier Five Hub to Core	BB0200-5	100 Mbps	Month	\$0.00	\$2,900.00
	Additional 100-Mbps Regional	BB0200-R	100 Mbps	Month	\$0.00	\$1,400.00
	1000 Mbps Tier One Hub to Core	BB1000-1	1000 Mbps	Month	\$0.00	\$10,000.00
	1000 Mbps Tier Two Hub to Core	BB1000-2	1000 Mbps	Month	\$0.00	\$15,000.00
	1000 Mbps Tier Three Hub to Core	BB1000-3	1000 Mbps	Month	\$0.00	\$20,000.00
	1000 Mbps Tier Four Hub to Core	BB1000-4	1000 Mbps	Month	\$0.00	\$25,000.00
	1000 Mbps Tier Five Hub to Core	BB1000-5	1000 Mbps	Month	\$0.00	\$30,000.00
Megabit Transport Bandwidth < 10 Mbps	1000 Mbps Regional	BB1000-R	1000 Mbps	Month	\$0.00	\$8,100.00
	Additional 1000-Mbps Tier One Hub to Core	BB2000-1	1000 Mbps	Month	\$0.00	\$5,000.00
	Additional 1000-Mbps Tier Two Hub to Core	BB2000-2	1000 Mbps	Month	\$0.00	\$7,500.00
	Additional 1000-Mbps Tier Three Hub to Core	BB2000-3	1000 Mbps	Month	\$0.00	\$10,000.00
	Additional 1000-Mbps Tier Four Hub to Core	BB2000-4	1000 Mbps	Month	\$0.00	\$12,500.00
	Additional 1000-Mbps Tier Five Hub to Core	BB2000-5	1000 Mbps	Month	\$0.00	\$15,000.00
	Additional 1000-Mbps Regional	BB2000-R	1000 Mbps	Month	\$0.00	\$8,100.00
	MPLS-VPN Features Level A	MPLS-A	VPN	Month	\$0.00	\$100.00
	MPLS-VPN Features Level B	MPLS-B	VPN	Month	\$0.00	\$150.00
	MPLS-VPN Features Level C	MPLS-C	VPN	Month	\$0.00	\$250.00
Megabit Transport Bandwidth < 10 Mbps	MPLS-VPN Features Level D	MPLS-D	VPN	Month	\$0.00	\$350.00
	MPLS-VPN Features Level E	MPLS-E	VPN	Month	\$0.00	\$500.00
	MPLS-VPN Features Level F	MPLS-F	VPN	Month	\$0.00	\$1,000.00
	MB Transport Duluth CNTY to Duluth UMD <10Mbps	MB0002	Mb/Link	Month	\$55.00	\$55.00
	MB Transport Duluth UMD to Minneapolis <10Mbps	MB0003	Mb/Link	Month	\$165.00	\$165.00
	MB Transport Bemidji to Brainerd <10Mbps	MB0004	Mb/Link	Month	\$355.00	\$355.00
	MB Transport Minneapolis to SL Cloud <10Mbps	MB0005	Mb/Link	Month	\$130.00	\$130.00
	MB Transport Moorhead to SL Cloud <10Mbps	MB0008	Mb/Link	Month	\$190.00	\$190.00
	MB Transport SL Cloud to Willmar <10Mbps	MB0009	Mb/Link	Month	\$70.00	\$70.00
	MB Transport Mankato to Owatonna <10Mbps	MB0010	Mb/Link	Month	\$65.00	\$65.00
Megabit Transport Bandwidth < 10 Mbps	MB Transport Owatonna to Rochester <10Mbps	MB0012	Mb/Link	Month	\$65.00	\$65.00
	MB Transport Minneapolis to SL Paul <10Mbps	MB0013	Mb/Link	Month	\$80.00	\$80.00
	MB Transport Alexandria to St Cloud <10Mbps	MB0014	Mb/Link	Month	\$150.00	\$150.00
	MB Transport Brainerd to St Cloud <10Mbps	MB0015	Mb/Link	Month	\$275.00	\$275.00
	MB Transport Pine City to SL Cloud <10Mbps	MB0016	Mb/Link	Month	\$150.00	\$150.00
	MB Transport Pine City to SL Paul <10Mbps	MB0017	Mb/Link	Month	\$350.00	\$350.00
	MB Transport Mankato to Marshall <10Mbps	MB0018	Mb/Link	Month	\$350.00	\$350.00
	MB Transport Bemidji to Thief River Falls <10Mbps	MB0020	Mb/Link	Month	\$350.00	\$350.00
	MB Transport Rochester to SL Paul <10Mbps	MB0021	Mb/Link	Month	\$350.00	\$350.00
	MB Transport Thief River Falls to <10Mbps	MB0022	Mb/Link	Month	\$270.00	\$270.00
Megabit Transport Bandwidth +10Mbps	MB Transport Crookston to Moorhead <10Mbps	MB0026	Mb/Link	Month	\$325.00	\$325.00
	MB Transport Granite Falls to Marshall <10Mbps	MB0029	Mb/Link	Month	\$55.00	\$55.00
	MB Transport Granite Falls to Willmar <10Mbps	MB0030	Mb/Link	Month	\$60.00	\$60.00
	MB Transport Morris to Willmar <10Mbps	MB0031	Mb/Link	Month	\$310.00	\$310.00
	MB Transport Alexandria to Morris <10Mbps	MB0032	Mb/Link	Month	\$250.00	\$250.00
	MB Transport Marshall to Worthington <10Mbps	MB0033	Mb/Link	Month	\$250.00	\$250.00
	MB Transport Alexandria to Moorhead <10Mbps	MB0034	Mb/Link	Month	\$110.00	\$110.00
	MB Transport Brainerd to SL Paul <10Mbps	MB0036	Mb/Link	Month	\$150.00	\$150.00
	MB Transport Brainerd to Duluth UMD <10Mbps	MB0036	Mb/Link	Month	\$180.00	\$180.00
	MB Transport Buffalo to SL Cloud <10Mbps	MB0037	Mb/Link	Month	\$75.00	\$75.00
Megabit Transport Bandwidth +10Mbps	MB Transport Duluth UMD to Virginia <10Mbps	MB0038	Mb/Link	Month	\$135.00	\$135.00
	MB Transport Ely to Virginia Transport <10Mbps	MB0039	Mb/Link	Month	\$275.00	\$275.00
	MB Transport Fergus Falls to Moorhead <10Mbps	MB0040	Mb/Link	Month	\$75.00	\$75.00
	MB Transport Fergus Falls to SL Cloud <10Mbps	MB0041	Mb/Link	Month	\$110.00	\$110.00
	MB Transport Grand Rapids to Hibbing <10Mbps	MB0042	Mb/Link	Month	\$130.00	\$130.00
	MB Transport Hibbing to Virginia <10Mbps	MB0043	Mb/Link	Month	\$120.00	\$120.00
	MB Transport Moorhead to SL Paul <10Mbps	MB0044	Mb/Link	Month	\$240.00	\$240.00
	MB Transport Minneapolis to Owatonna <10Mbps	MB0045	Mb/Link	Month	\$130.00	\$130.00
	MB Transport SL Cloud to SL Paul <10Mbps	MB0046	Mb/Link	Month	\$150.00	\$150.00
	MB Transport Grand Rapids to Brainerd <10Mbps	MB0047	Mb/Link	Month	\$150.00	\$150.00
Megabit Transport Bandwidth +10Mbps	MB Transport Apple Valley to Minneapolis <10Mbps	MB0048	Mb/Link	Month	\$85.00	\$85.00
	MB Transport Apple Valley to Owatonna <10Mbps	MB0049	Mb/Link	Month	\$85.00	\$85.00
	MB Transport Detroit Lakes to Moorhead <10Mbps	MB0050	Mb/Link	Month	\$125.00	\$125.00
	MB Transport Duluth CNTY to Duluth UMD 10+	MB1002	Mb/Link	Month	\$25.00	\$25.00
	MB Transport Duluth UMD to Minneapolis 10+	MB1003	Mb/Link	Month	\$110.00	\$110.00
	MB Transport Bemidji to Brainerd 10+	MB1004	Mb/Link	Month	\$195.00	\$195.00
	MB Transport Minneapolis to SL Cloud 10+	MB1005	Mb/Link	Month	\$65.00	\$65.00
	MB Transport Moorhead to SL Cloud 10+	MB1008	Mb/Link	Month	\$95.00	\$95.00
	MB Transport SL Cloud to Willmar 10+	MB1009	Mb/Link	Month	\$70.00	\$70.00
	MB Transport Mankato to Owatonna 10+	MB1010	Mb/Link	Month	\$65.00	\$65.00
Megabit Transport Bandwidth +10Mbps	MB Transport Owatonna to Rochester 10+	MB1012	Mb/Link	Month	\$65.00	\$65.00
	MB Transport Minneapolis to SL Paul 10+	MB1013	Mb/Link	Month	\$40.00	\$40.00
	MB Transport Alexandria to SL Cloud 10+	MB1014	Mb/Link	Month	\$75.00	\$75.00
	MB Transport Brainerd to SL Cloud 10+	MB1015	Mb/Link	Month	\$150.00	\$150.00
	MB Transport Pine City to SL Cloud 10+	MB1016	Mb/Link	Month	\$50.00	\$50.00
	MB Transport Pine City to SL Paul 10+	MB1017	Mb/Link	Month	\$175.00	\$175.00
	MB Transport Mankato to Marshall 10+	MB1018	Mb/Link	Month	\$100.00	\$100.00
	MB Transport Bemidji to Thief River 10+	MB1020	Mb/Link	Month	\$175.00	\$175.00
	MB Transport Rochester to SL Paul 10+	MB1021	Mb/Link	Month	\$175.00	\$175.00
	MB Transport Crookston to Thief River 10+	MB1025	Mb/Link	Month	\$135.00	\$135.00
MB Transport Crookston to Moorhead 10+	MB1026	Mb/Link	Month	\$165.00	\$165.00	
MB Transport Granite Falls to Marshall 10+	MB1029	Mb/Link	Month	\$55.00	\$55.00	
MB Transport Granite Falls to Willmar 10+	MB1030	Mb/Link	Month	\$60.00	\$60.00	

Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate
	MB Transport Morris to Willmar 10+	MB1031	MbLink	Month	\$310.00	\$310.00
	MB Transport Alexandria to Morris 10+	MB1032	MbLink	Month	\$225.00	\$225.00
	MB Transport Marshall to Worthington 10+	MB1033	MbLink	Month	\$100.00	\$100.00
	MB Transport Alexandria to Moorhead 10+	MB1034	MbLink	Month	\$75.00	\$75.00
	MB Transport Brainerd to St Paul 10+	MB1035	MbLink	Month	\$100.00	\$100.00
	MB Transport Brainerd to Duluth UMD 10+	MB1036	MbLink	Month	\$120.00	\$120.00
	MB Transport Buffalo to St. Cloud 10+	MB1037	MbLink	Month	\$50.00	\$50.00
	MB Transport Duluth UMD to Virginia 10+	MB1038	MbLink	Month	\$90.00	\$90.00
	MB Transport Ely to Virginia 10+	MB1039	MbLink	Month	\$230.00	\$230.00
	MB Transport Fergus Falls to Moorhead 10+	MB1040	MbLink	Month	\$50.00	\$50.00
	MB Transport Fergus Falls to St. Cloud 10+	MB1041	MbLink	Month	\$75.00	\$75.00
	MB Transport Grand Rapids to Hibbing 10+	MB1042	MbLink	Month	\$85.00	\$85.00
	MB Transport Grand Rapids to Brainerd 10+	MB1047	MbLink	Month	\$85.00	\$85.00
	MB Transport Hibbing to Virginia 10+	MB1043	MbLink	Month	\$80.00	\$80.00
	MB Transport Moorhead to St Paul 10+	MB1044	MbLink	Month	\$160.00	\$160.00
	MB Transport Minneapolis to Owatonna 10+	MB1045	MbLink	Month	\$85.00	\$85.00
	MB Transport St. Cloud to St. Paul 10+	MB1046	MbLink	Month	\$95.00	\$95.00
	MB Transport Apple Valley to Minneapolis 10+	MB1048	MbLink	Month	\$85.00	\$85.00
	MB Transport Apple Valley to Owatonna 10+	MB1049	MbLink	Month	\$85.00	\$85.00
	MB Transport Detroit Lakes to Moorhead 10+	MB1050	MbLink	Month	\$70.00	\$70.00
Network Management Services						
Terminating Hardware	DSU - 56kb	1037	DSU	Month	\$15.00	\$15.00
	CSU - T1	1036	CSU	Month	\$25.00	\$25.00
	Multiport Network Interface	1038	TAP	Month	\$160.00	\$160.00
	Backbone Connection - T1	1020	CSU	Month	\$275.00	\$275.00
	Wireless Access Controller CO/OETM TIER 1	WA0001	Device	Month	\$0.00	\$125.00
	Wireless Access Controller CO/OETM TIER 2	WA0002	Device	Month	\$0.00	\$150.00
	Wireless Access Controller CO/OETM TIER 3	WA0003	Device	Month	\$0.00	\$150.00
	Wireless Access Controller CO/OETM TIER 4	WA0004	Device	Month	\$0.00	\$95.00
	Wireless Access Controller CO/OETM TIER 5	WA0005	Device	Month	\$0.00	\$2,500.00
	Redundant wireless Access Controller CO/OETM	WA0006	Device	Month	\$0.00	\$265.00
	Wireless Location Application CO/OETM	WA0007	Device	Month	\$0.00	\$285.00
	Wireless Guest Access Service Package	WA0008	Device	Month	\$0.00	\$100.00
	Wireless Public Access Point Package	WA0009	Connection	Month	\$200.00	\$200.00
Backbone Connection Service	Serial MPLS-PE Port	PE-SER	Connection	Month	\$0.00	\$80.00
	DS3 MPLS-PE Port	PE-DS3	Connection	Month	\$0.00	\$225.00
	OC3 MPLS-PE Port	PE-OC3	Connection	Month	\$0.00	\$250.00
	10/100 Mbps Copper Ethernet MPLS-PE Port	PE-100	Connection	Month	\$0.00	\$220.00
	100 Mbps Fiber Ethernet MPLS-PE Port	PE-100F	Connection	Month	\$0.00	\$300.00
	GigE Mpls-PE Port	PE-GIG	Connection	Month	\$0.00	\$400.00
	10Gig Ethernet MPLS-PE port	PE-10G	Connection	Month	\$0.00	\$500.00
	10Gig DWDM MPLS-PE port	PE-0WDM	Connection	Month	\$0.00	\$900.00
	Access Device, OC-12 Port	TC0001	Port	Month	\$400.00	\$400.00
Megabit Transport Connection Services						
	Access Device, OC-3 Port - Equipment	TC0002	Port	Month	\$115.00	\$115.00
	Access Device, OC-3 Port-Circuit	TC0003	Port	Month	\$275.00	\$275.00
	Access Device, Meg Trans Con-DS-3 Port Ckt/Equip	TC0004	Port	Month	\$225.00	\$225.00
	Access Device, RJ-48-T1 Circuit Port(CES or IMA)	TC0005	Port	Month	\$125.00	\$125.00
WAN Access Device Services						
	Hub Router Charge	1071	Router	Month	\$450.00	\$450.00
	Internet Web Cache Service	8002	Connection	Month	\$450.00	\$430.00
	Access Device, Router-Token Ring Port	1007	Port	Month	\$350.00	\$350.00
	Access Device, Fast Ethernet Port (100 Mbps)	1029	Port	Month	\$220.00	\$220.00
	OET O/M Router Type B	1029B	Router	Month	\$0.00	\$285.00
	OET O/M Router Type C	1029C	Router	Month	\$0.00	\$395.00
	OET O/M Router Type D	1029D	Router	Month	\$0.00	\$825.00
	Access Device, Ethernet Port (10 Mbps)	1008	Port	Month	\$220.00	\$220.00
	Access Device, Router Serial Port	1009	Port	Month	\$135.00	\$135.00
	Access Device, Cust Owned/OET Maintained PIXFW	1010A	Port	Month	\$165.00	\$165.00
	Access Device, Cust Owned/OET Maintained PIXFW	1010B	Port	Month	\$215.00	\$215.00
	Access Device, Cust Owned/OET Maintained PIXFW	1010C	Port	Month	\$450.00	\$450.00
	Firewall Instance Tier One	1010-T1	Device	Month	\$0.00	\$75.00
	Firewall Instance Tier Two	1010-T2	Device	Month	\$0.00	\$150.00
	Firewall Instance Tier Three	1010-T3	Device	Month	\$0.00	\$225.00
	OET/O/M Firewall Type A	FW-A	Device	Month	\$0.00	\$50.00
	OET/O/M Firewall Type B	FW-B	Device	Month	\$0.00	\$100.00
	OET/O/M Firewall Type C	FW-C	Device	Month	\$0.00	\$160.00
	OET/O/M Firewall Type D	FW-D	Device	Month	\$0.00	\$300.00
	Access Device, Cust Owned/OET Maintained Router	1013	Router	Month	\$170.00	\$170.00
	Router, Customer Owned/OET Maintained Type B	1013B	Router	Month	\$0.00	\$195.00
	Router, Customer Owned/OET Maintained Type C	1013C	Router	Month	\$0.00	\$235.00
	Router, Customer Owned/OET Maintained Type D	1013D	Router	Month	\$0.00	\$310.00
	Access Device, Router-RWIS OET Supported	1013A	Router	Month	\$75.00	\$75.00
	Access Device, Cust Owned/Maintained VoIP Router	1011	Router	Month	\$100.00	\$100.00
	Access Device, Cust Owned/Maintained Router	1014	Router	Month	\$140.00	\$140.00
	Access Device, Router Secondary Port	1015	Port	Month	\$65.00	\$65.00
	DSL Port	1015DSL	Port	Month	\$32.50	\$32.50
	Access Device, GigE CO/OET Maintained WAN	1016	GigE Switch	Month	\$165.00	\$165.00
	Access Device, GigE-Q CO/OET Maintained WAN	1016LN	GigE Switch	Month	\$265.00	\$265.00
	Access Device, GigE-Q OET O/M WAN	1016AQ	GigE Switch	Month	\$350.00	\$350.00
	Access Device, OET O/M GigE WAN Lyr 2-2 Port Chas	1016B	GigE Switch	Month	\$220.00	\$220.00
	Access Device, OET O/M GigE WAN Lyr 2-10 Port Chas	1016C	GigE Switch	Month	\$450.00	\$450.00
	Access Device, OET O/M GigE WAN Lyr 2/3 Port Chassis	1016D	GigE Switch	Month	\$900.00	\$900.00
WAN Access Device Services						
	Access Device, OET O/M GBIC Port	1016E	GigE Switch	Month	\$20.00	\$20.00
	Access Device, OET O/M Extended Reach GBIC	1016F	GigE Switch	Month	\$175.00	\$175.00
	Access Device, OET O/M Hub Switch GBIC Port	1016G	GigE Switch	Month	\$400.00	\$400.00
	Access Device, OET FE2Q Leaf Router	1029LN	Router	Month	\$315.00	\$315.00
	Access Device, CO/OET Maintained LAN Switch	1016H	Switch	Month	\$95.00	\$95.00
	Access Device-CO/OET Maintained VoIP LAN Switch	1016J	Switch	Month	\$125.00	\$125.00
	Access Device, OET O/M 24 port 10/100 LAN Switch	LAN24	Switch	Month	\$150.00	\$150.00
	Access Device, OET O/M 48 port 10/100 LAN Switch	LAN48	Switch	Month	\$190.00	\$190.00
	Access Device, OET O/M 24 prt 10/100 POE LAN Swch	LAN24P	Switch	Month	\$190.00	\$190.00
	Access Device, OET O/M 48 prt 10/100 POE LAN Swch	LAN48P	Switch	Month	\$240.00	\$240.00
	VPN Concentrator Connection - Internet	VPNINTER	Connection	Month	\$10.00	\$10.00
	VPN Concentrator Connection - LAN to LAN	VPNLAN	100 users	Month	\$50.00	\$100.00
	VPN Concentrator-Cust/OET Maint	VPNCSUITG	Device	Month	\$50.00	\$50.00
Voice over IP (VoIP) WAN Solutions						
	Packet Shaping Level A	PS1000	Connection	Month	\$50.00	\$50.00
	Packet Shaping Level B	PS1001	Connection	Month	\$100.00	\$100.00
	VoIP Basic QoS Support	VS1000	Device	Month	\$10.00	\$10.00
	VoIP Gateway Support - OET Router	VS1001	Device	Month	\$25.00	\$25.00
	VoIP Advanced Application Support	VS1002	Device	Month	\$15.00	\$15.00
	VoIP FXO Dual Port - OET Router	VS1003	Cost + 20%	Month	Cost + 20%	Cost + 20%
	VoIP FXS Dual Port - OET Router	VS1010	2xPort	Month	\$35.00	\$35.00
	VoIP DID Dual Port - OET Router	VS1011	2xPort	Month	\$35.00	\$35.00
	VoIP BRI Dual Port - OET Router	VS1012	2xPort	Month	\$35.00	\$35.00
	VoIP BRI Dual Port - OET Router	VS1013	2xPort	Month	\$45.00	\$45.00
	VoIP T1 Trunk Port - OET Router	VS1014	Port	Month	\$140.00	\$140.00
	VoIP Gateway Router Chassis	VS1029	Device	Month	\$100.00	\$100.00
	VoIP 48 Port Analog Phone Gateway CO/OETM	VS1015	Device	Month	\$75.00	\$75.00
	VoIP 48 Port Analog Phone Gateway OET O&M	VS1016	Device	Month	\$175.00	\$175.00
	VoIP Integrated Access Device - 8 port	VS1017	Device	Month	\$200.00	\$200.00
	VoIP Integrated Access Device - 16 port	VS1018	Device	Month	\$215.00	\$215.00
	VoIP Integrated Access Device - 24 port	VS1019	Device	Month	\$240.00	\$240.00

Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY06 Rate	FY05 Rate
<b>12: TELECOMMUNICATION SERVICES</b>						
Installations and One-Time Charges	Trip Charge	3000	Visit	One-time	\$130.00	\$130.00
	Inside Wiring	1060	Job	One-time	\$200.00	\$200.00
	Access Device, Router Configuration & Installation	1061	Configuration	One-time	\$400.00	\$400.00
	Access Facility, Installation 56kb	1065	Install	One-time	\$550.00	\$550.00
	Access Facility, T-1 Installation	1066	Install	One-time	\$1,200.00	\$1,200.00
	Access Facility, T-1 Conversion	1066C	Occurrence	One-time	Cost + 10%	Cost + 10%
	Access Facility, Installation DS3/OC3/OC12	IS0001	Cost + Flat	One-time	Cost + Flat \$550	Cost + Flat \$550
	Fiber Port Calibration Charge	ISFIBR	Occurrence	One-time	\$0.00	\$400.00
	Access Facility, Termination Charge	TRMGHG	Occurrence	One-time	Cost	Cost
	Access Facility, Re-Termination Charge	2016	Occurrence	One-time	\$50.00	\$50.00
	DSL Network Install Charge	HRLA1-1	Install	One-time	\$110.00	\$110.00
	DSL External Modem	DXLNB-1	Device	One-time	Cost + 15%	Cost + 15%
	675 DSL MODEM INSTALL	DSLINST	Install	One-time	\$200.00	\$200.00
	CSU/DSU Installation	1057	Install	One-time	\$50.00	\$50.00
	Access Device, Router Installation Charge	1062	Install	One-time	\$200.00	\$200.00
	Access Device, Router Configuration Charge	1068	Configuration	One-time	\$200.00	\$200.00
	VPN Concentrator Key Fob Equipment	VPNKEY	Device	One-time	\$0.00	\$80.00
	VPN Concentrator Replacement FOB	VPNFOB	Device	One-time	\$125.00	\$125.00
	VPN Concentrator Service Installation	VPNINST	100 Users	One-time	\$300.00	\$200.00
	Peering Point Network Integration	3018	Occurrence	One-time	\$3,000.00	\$3,000.00
	WAN Non-Recurring Charge Level A	NRCA	Occurrence	One-time	\$100.00	\$100.00
	WAN Non-Recurring Charge Level B	NRCB	Occurrence	One-time	\$200.00	\$200.00
	WAN Non-Recurring Charge Level C	NRCB	Occurrence	One-time	\$300.00	\$300.00
	WAN Non-Recurring Charge Level D	NRCB	Occurrence	One-time	\$400.00	\$400.00
	WAN Non-Recurring Charge Level E	NRCB	Occurrence	One-time	\$500.00	\$500.00
	WAN Non-Recurring Charge Level F	NRCF	Occurrence	One-time	\$600.00	\$600.00
	WAN Non-Recurring Charge Level G	NRCG	Occurrence	One-time	\$700.00	\$700.00
	WAN Non-Recurring Charge Level H	NRCB	Occurrence	One-time	\$800.00	\$800.00
	WAN Non-Recurring Charge Level I	NRCI	Occurrence	One-time	\$900.00	\$900.00
	WAN Non-Recurring Charge Level J	NRCJ	Occurrence	One-time	\$1,000.00	\$1,000.00
	VoIP WAN set-up (Basic)	IS0014	Occurrence	One-time	\$150.00	\$150.00
	VoIP WAN set-up (Gateway)	IS0015	Occurrence	One-time	\$500.00	\$500.00
	Video H.323 Install Level A	IS0002	Occurrence	One-time	\$500.00	\$500.00
	Video H.323 Install Level B	IS0003	Occurrence	One-time	\$250.00	\$250.00
	Video-Install Ntwk Hardware Integration	IS0004	Occurrence	One-time	\$1,500.00	\$1,500.00
	Fiber Construction Reimbursement	2041	Occurrence	One-time	Cost + 15 %	Cost + 15 %
	Video-Streaming Service Installation-Advanced	SS1148	Install	One-time	\$2,000.00	\$2,000.00
	MB Transport ,A445 PVC Configuration/Install	IS0007	Install	One-time	\$350.00	\$350.00
	MPLS-VPN Design and Install	ISMPLS	Install	One-time	\$500.00	\$500.00
	Access Facility, Misc.Circuit Installation	3048	Install	One-time	Cost + 15 %	Cost + 15 %
	Fiber-based Installation	2040	Install	One-time	Cost + 11 %	Cost + 11 %
	GigE Access Device/Chassis Installation	IS0013	Install	One-time	\$950.00	\$950.00
	Short/Intermediate Reach GBIC Installation	IS0008	Install	One-time	\$200.00	\$200.00
	Extended Reach GBIC Installation	IS0009	Install	One-time	\$200.00	\$200.00
	Hub Switch GBIC Installation	IS0010	Install	One-time	\$200.00	\$200.00
	WAN Professional Services	3050	Hour	One-time	\$67.00	\$69.00
	WAN Professional Svc-IT Professional	3051	Hour	One-time	\$80.00	\$83.00
	WAN Professional Svc-IT Advanced Professional	3052	Hour	One-time	\$89.00	\$93.00
	WAN Professional Svc-IT Senior Professional	3053	Hour	One-time	\$99.00	\$103.00
	WAN IT Architect	3054	Hour	One-time	\$0.00	\$111.00
WAN IT Specialist On-Call	3050A	Hour	One-time	\$42.00	\$44.00	
WAN Professional Svc-IT Professional On-Call	3051A	Hour	One-time	\$50.00	\$52.00	
WAN Professional Svc-IT Advanced Prof On-Call	3052A	Hour	One-time	\$56.00	\$58.00	
WAN Professional Svc-IT Senior Prof On-Call	3053A	Hour	One-time	\$62.00	\$65.00	
WAN IT Architect On-Call	3054A	Hour	One-time	\$0.00	\$69.00	
Small Agency IP Dialtone	SA4PT	User	One-time	\$0.00	\$25.00	
Small Agency IP Webtone	SA4WEB	User	One-time	\$0.00	\$35.00	
Miscellaneous Charges - One Time	0000	Cost + %	One-time	Cost + 10-25%	Cost + 10-25%	
Additional Collaboration Partners	0008	Subscription	Month	\$149.00	\$149.00	
Additional County Collaboration Charges	9001	Subscription	Month	\$125.00	\$125.00	
Miscellaneous Charges - Recurring	9999	Cost + %	Month	Cost + 10-25%	Cost + 10-25%	
WAN Mo.,Recurring Charge Level A	MRCA	Service	Month	\$100.00	\$100.00	
WAN Mo.,Recurring Charge Level B	MRCB	Service	Month	\$150.00	\$150.00	
WAN Mo.,Recurring Charge Level C	MRCB	Service	Month	\$200.00	\$200.00	
WAN Mo.,Recurring Charge Level D	MRCB	Service	Month	\$250.00	\$250.00	
WAN Mo.,Recurring Charge Level E	MRCB	Service	Month	\$300.00	\$300.00	
WAN Mo.,Recurring Charge Level F	MRCF	Service	Month	\$350.00	\$350.00	
WAN Mo.,Recurring Charge Level G	MRCG	Service	Month	\$400.00	\$400.00	
WAN Mo.,Recurring Charge Level H	MRCB	Service	Month	\$450.00	\$450.00	
WAN Mo.,Recurring Charge Level I	MRCI	Service	Month	\$500.00	\$500.00	
WAN Mo.,Recurring Charge Level J	MRCJ	Service	Month	\$550.00	\$550.00	
WAN Mo.,Recurring Charge Level K	MRCB	Service	Month	\$600.00	\$600.00	
WAN Mo.,Recurring Charge Level L	MRCB	Service	Month	\$650.00	\$650.00	
WAN Mo.,Recurring Charge Level M	MRCB	Service	Month	\$700.00	\$700.00	
WAN Mo.,Recurring Charge Level N	MRCN	Service	Month	\$750.00	\$750.00	
WAN Mo.,Recurring Charge Level O	MRCO	Service	Month	\$800.00	\$800.00	
WAN Mo.,Recurring Charge Level P	MRCB	Service	Month	\$850.00	\$850.00	
WAN Mo.,Recurring Charge Level Q	MRCQ	Service	Month	\$900.00	\$900.00	
WAN Mo.,Recurring Charge Level R	MRCR	Service	Month	\$950.00	\$950.00	
WAN Mo.,Recurring Charge Level S	MRCB	Service	Month	\$1,000.00	\$1,000.00	
WAN Mo.,Recurring Charge Level T	MRCT	Service	Month	\$1,500.00	\$1,500.00	
WAN Mo.,Recurring Charge Level U	MRCU	Service	Month	\$0.00	\$2,000.00	
WAN Mo.,Recurring Charge Level V	MRCV	Service	Month	\$0.00	\$2,500.00	
<b>CONTRACTED CLASSIC VOICE SERVICES</b>						
Long Distance Calls	Long Distance-Dedicated	ONNET	Minute	Month	\$0.0490	\$0.0490
	Long Distance-Switched	SWITCHED	Minute	Month	\$0.070	\$0.070
	Non Contract Costed Calls	MISC TOLL/ BILLMATEMISC	Cost + %	Month	Vendor Cost + 15 %	Vendor Cost + 15 %
	International Calls	INTL DD	Cost + %	Month	Vendor Cost + 33%	Vendor Cost + 33%
	Canada	CANADA	Minutes	Month	\$0.390	\$0.390
	Unidentified Toll Handling Fee	TOLLFREE	Occurrence	One-time	\$50.00	\$50.00
	Long Distance Network /Directory Assistance	DA LD	Call	One-time	\$0.510	\$0.510
	411Local Directory Assistance	DA 411	Call	One-time	\$0.720	\$0.720
	Dedicated Access Circuit	LDCKT	Circuit	Month	\$425.00	\$425.00
	Toll Free Dedicated	TOLLFREE DD	Minutes	Month	\$0.054	\$0.054
	Toll Free Dedicated Payphone	TOLLFREE DDP	Call	One-time	\$0.00	\$0.630
	Toll Free Switched	TOLLFREE SW	Minutes	Month	\$0.130	\$0.130
	Toll Free Switched Payphone	TOLLFREE SWP	Call	One-time	\$0.00	\$0.630
	Toll Free Enhanced	TOLLFREE ES	Minutes	Month	\$0.130	\$0.130
	Toll Free Enhanced Payphone	TOLLFREE ESP	Call	One-time	\$0.00	\$0.630
	FUSP Toll	FOCUSFEETOLL	Rate * 15%	Month	N/A	Vendor Cost + 15 %
	Language Line	IDCODELANG	Minutes	Month	\$2.85	\$1.95
	Calling Cards	STATE CC	Minutes	Month	\$0.0870	\$0.0870
	CC Carrier - Issued	STATE CCS	Call	One-time	\$0.00	\$0.2000
	CC Carrier - Issued Canada	STATE CCAN	Minutes	Month	\$0.00	\$0.2900
CC Carrier Canada Surcharge	STATE CCANS	Call	One-time	\$0.00	\$0.2000	
CC Carrier Directory Assist	STATE CCDA	Call	One-time	\$0.00	\$0.5100	
CC Directory Assist Surcharge	STATE CCDAAS	Call	One-time	\$0.00	\$0.2000	
CC Carrier Payphone	STATE CCP	Call	Month	\$0.00	\$0.6300	
CC Carrier Canada Payphone	STATE CCANP	Call	One-time	\$0.00	\$0.6300	
CC Directory Assist Payphone	STATE CCDAAP	Call	One-time	\$0.00	\$0.6300	
Conferencing Services	NOTE J	Cost + %	Month	Vendor Cost + 15 %	Vendor Cost + 15 %	
Basic Audio Conferencing Services	CONF-BASIC	Minutes	Month	\$0.00	\$0.8500	

Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate
<b>12: TELECOMMUNICATION SERVICES</b>						
Centrex	Olmsted Co Central Office Access	CCC	Line	Month	\$0.99	\$0.99
	Centron Station / Full Service	CTNF	Station	Month	\$19.50	\$20.50
	Business Centron	CTNKS	Line	Month	\$44.98	\$44.98
	Centrexes in Independent (Non-Qwest) Areas	NOTE A	Cost + %	Month	Vendor Cost + 15%	Vendor Cost + 15%
ISDN Service	ISDN 1B+S	ACB3A	Line	Month	\$37.03	\$37.03
	ISDN 2B+S	ACB4A	Line	Month	\$43.40	\$43.40
	ISDN 2B+D	ACB2X	Line	Month	\$71.37	\$71.37
Other Services	Centrex DID Station	CNY	Line	Month	\$0.2400	\$0.2400
	Analog Trunks and Lines	NOTE B	Cost + %	Month	Vendor Cost + 15%	Vendor Cost + 15%
	DID Station	DID	Station	Month	\$0.2300	\$0.2400
	Payphones	Note C	Cost + %	Month	Vendor Cost + 15%	Vendor Cost + 15%
	Voice Circuits, T-1, PRI	Note D	Cost + %	Month	Vendor Cost + 15%	Vendor Cost + 15%
	Qwest CTNF Service Suspend	CTNFSUSP	Station	Month	\$8.7500	\$8.7500
	Suspension Rates	Note I	Cost + %	Month	Vendor Cost + 15%	Vendor Cost + 15%
	Miscellaneous Monthly Charges	Note G	Cost + %	Month	Vendor Cost + 15%	Vendor Cost + 15%
	Fees	Note E	Cost + %	Month	Vendor Cost + 15%	Vendor Cost + 15%
One Time Charges	Telco/Vendor Installation & One-Time Charges	Note F	Cost + %	One-time	Vendor Cost + 15%	Vendor Cost + 15%
	CMS Change (By OET)	CMS	Occurrence	One-time	\$5.00	\$8.00
	Non-Compliant Process Fee	NCPFEE	Occurrence	One-time	\$100.00	\$100.00
	Non-Web Ordering Charge	NOW	Occurrence	One-time	\$25.00	\$25.00
	Paper Bill	CCVPAPER	Page	Month	\$0.00	\$1.00
Miscellaneous Services	CCV IT Specialist	HR1CCV	Hour	One-time	\$0.00	\$69.00
	CCV IT Professional	HR2CCV	Hour	One-time	\$0.00	\$83.00
	CCV IT Advanced Professional	HR3CCV	Hour	One-time	\$0.00	\$93.00
	CCV IT Senior Professional	HR4CCV	Hour	One-time	\$0.00	\$103.00
	IT Architect	3054V	Hour	One-time	\$0.00	\$111.00
	CCV IT Specialist On-Call	HR1OCCCV	Hour	One-time	\$0.00	\$44.00
	CCV IT Professional On-Call	HR2OCCCV	Hour	One-time	\$0.00	\$52.00
	CCV IT Advanced Professional On-Call	HR3OCCCV	Hour	One-time	\$0.00	\$58.00
	CCV IT Senior Professional On-Call	HR4OCCCV	Hour	One-time	\$0.00	\$65.00
	IT Architect On-Call	3054AV	Hour	One-time	\$0.00	\$69.00
	CCV IT Miscellaneous One-time	MISCCCV	Cost + %	Month	\$0.00	Vendor Cost + 10% - 30%
WAN SERVICES-NETWORK APPLICATION: IP SERVICES						
Videoconferencing Subscriptions	Video Advanced CRS H.323 Subscription	MS0004	Subscription	Month	\$400.00	\$400.00
	Video Basic Enterprise RSVP-323 Subscription	MS0012	Subscription	Month	\$160.00	\$160.00
	Video Advanced Enterprise RSVP-323 Subscription	MS0011	Subscription	Month	\$500.00	\$500.00
	Enhanced Video Support Subscription	MS0333	Subscription	Month	\$0.00	\$7,000.00
	VIDEO SERVICES - Room Subscription - DMS 384/768kb	1043	Connection	Month	\$745.00	\$745.00
	VIDEO SERVICES - Room Subscription - Add'l DMS 384kb	1094	Connection	Month	\$730.00	\$730.00
	Video-Metro Video Fiber Transm/Receive Site	1121	Connection	Month	\$1,110.00	\$1,110.00
	Video Additional CRS E.164 number	MS0024	Number	Month	\$25.00	\$25.00
	Video Additional Enterprise E.164 Number	MS0025	Codec	Month	\$25.00	\$25.00
Videoconference Event Fees-OET	Event Coordination Fees Type A	3041	Event	One-time	\$50.00	\$50.00
	Event Coordination Fees Type B	3042	Event	One-time	\$75.00	\$75.00
	Event Coordination Fees Type C	3043	Event	One-time	\$100.00	\$100.00
	Administrative Fee for Nonsubscribers	1055	Event	One-time	\$25.00	\$25.00
	New Domestic Off-Net Site Testing	3031	Event/1/2 Hour	One-time	\$70.00	\$70.00
	Off-Net IP non-QoS Site Testing	3031P	Event/1/2 Hour	One-time	\$35.00	\$35.00
	Video Satellite Uplink/Downlink Connections	3032	Connection/Hour	Month	\$75.00	\$75.00
	Off-Net Service Bureau Fees	3055	Cost + %	Month	Cost + 6-15 %	Cost + 5-15 %
	MCU port -128 Kbps	3028	Port/Hour	Month	\$15.00	\$15.00
	MCU Ports - 384 Kbps	3029	Hour	Month	\$25.00	\$25.00
	MCU Transcoding/Continuous Presence	3030	Connection/Hour	Month	\$35.00	\$35.00
	Gateway Access Coordination	2055	Event	One-time	\$25.00	\$25.00
	Custom Off-Net Conference Charge	3021	Event	One-time	\$25.00	\$25.00
	Dial-Out 128 Kbps	3024	Port	Hour	\$35.00	\$35.00
	Dial-Out 384 Kbps	3025	Port	Hour	\$50.00	\$50.00
	International Connections	3027	Cost + %	Month	Cost + 5-15%	Cost + 5-15%
Videoconference Event Charge/Credit Fees	VIDEO SERVICES - Room Rental Rate Level 2	3034	Event/Hour	One-time	\$35.00	\$35.00
	VIDEO SERVICES - Room Rental Rate Level 3	3035	Event/Hour	One-time	\$50.00	\$50.00
	VIDEO SERVICES - Room Rental Rate Level 4	3036	Event/Hour	One-time	\$65.00	\$65.00
	VIDEO SERVICES - Room Rental Rate Level 5	3037	Event/Hour	One-time	\$75.00	\$75.00
	VIDEO SERVICES - Room Rental Rate Level 6	3038	Event/Hour	One-time	\$100.00	\$100.00
Room Attendant Fees	VIDEO SERVICES - Room Attendant Fee Wk Day (7-5)	3044	Event/Hour	One-time	\$25.00	\$25.00
	VIDEO SERVICES - Room Attendant Fee Weekends/Nights	3045	Event/Hour	One-time	\$50.00	\$50.00
Cancellation Fee	VIDEO SERVICES - Cancellation Fees; > 24 hours	3046	Event	One-time	\$25.00	\$25.00
	VIDEO SERVICES - Cancellation Fees; < 24 hours	3047	Event	One-time	Cost + \$25.00	Cost + \$25.00
Video Network Infrastructure	Video Enterprise OET MCU Access	3013	Connection	Month	\$400.00	\$400.00
	Video Enterprise Internetwork Coordination	3014	Regional Network	Month	\$800.00	\$800.00
	Peering Point Directory Gatekeeper Services	3015	Network/Month	Month	\$200.00	\$200.00
	Video-Tandberg 323 MCU Support	MS0016	Device	Month	\$400.00	\$400.00
	Peering Point Router Support	MS0017	Network	Month	\$150.00	\$150.00
	Video-Network Hardware Support Level B	MS0018	Device	Month	\$350.00	\$350.00
	Video-Network Support Level B	MS0020	Device	Month	\$750.00	\$750.00
	Video Hardware-Accord MCU RSVP-323 Subscription	MS0019	Device	Month	\$600.00	\$600.00
	Video Advanced MCU Operational Support	MS0021	Device	Month	\$900.00	\$900.00
Video Quality of Service (QoS)	Video-Statewide RSVP-128 Kbps	Q0001	Connection	Month	\$75.00	\$75.00
	Video-Statewide RSVP-256 Kbps	Q0002	Connection	Month	\$150.00	\$150.00
	Video-Statewide RSVP-384 Kbps	Q0003	Connection	Month	\$225.00	\$225.00
	Video-Statewide RSVP-512 Kbps	Q0004	Connection	Month	\$300.00	\$300.00
	Video-Statewide RSVP-786 Kbps	Q0005	Connection	Month	\$375.00	\$375.00
	Video-Statewide RSVP-1.0 Mbps	Q0006	Mbps	Month	\$500.00	\$500.00
IP Video Streaming Services	Video-Streaming Server Service (60 GB)	SS1146	Channel	Month	\$800.00	\$800.00
	Video-Streaming Server Service (20 GB)	SS1145	Channel	Month	\$500.00	\$500.00
	Video-Streaming Server Service (10 GB)	SS0001	Channel	Month	\$350.00	\$350.00
	Video-Streaming Server Service (2 GB)	SS0002	Channel	Month	\$200.00	\$200.00
	Video-Streaming Server Service (1 GB)	SS0004	Channel	Month	\$125.00	\$125.00
	Video-Streaming Encoder Subscription	SS0003	Device	Month	\$500.00	\$500.00
	Video-Streaming Encoder Event Support	SS2055	Event	One-time	\$25.00	\$25.00
	Video-Streaming Encoding - Live	SS3041	Event	One-time	\$50.00	\$50.00
	Video-Streaming Encoding - File Trim/Post	SS3042	Event	One-time	\$75.00	\$75.00
	Video-Streaming Encoding-Videoconference Link	SS3043	Connection/Hour	Month	\$100.00	\$100.00
	Webinar Encoder Subscription	SS3050	Encoder	Month	\$0.00	\$100.00
	Streaming Media Content Hosting	SS3061	Instance	Month	\$0.00	\$100.00
IP-Based Voice Services Contact Center Minnesota						
Gold Level Monthly	CCM Agent -Gold	CCMG01	Seat	Month	\$68.00	\$68.00
	CCM Supervisor-Gold	CCMG02	Seat	Month	\$128.00	\$128.00
Silver Level Monthly	CCM Agent-Silver	CCMS01	Seat	Month	\$60.00	\$60.00
	CCM Supervisor-Silver	CCMS02	Seat	Month	\$115.00	\$115.00
Bronze Level Monthly	CCM Agent-Bronze	CCMB01	Seat	Month	\$54.00	\$54.00
	CCM Supervisor-Bronze	CCMB02	Seat	Month	\$104.00	\$104.00
	CCM Outbound Dialing-Bronze	CCMB03	Seat	Month	\$15.00	\$15.00
	CCM IVR-Bronze	CCMB07	Port	Month	\$34.00	\$34.00
	CCM IVR WSR - Bronze (Note 1)	CCMB08	Cost + %	Month	ICB	Cost + 15%
Miscellaneous	CCM IVR Service	CCMIVR	Port	Month	\$38.00	\$38.00
	CCM IVR Service w/SR	CCMIVR-SR	Port	Month	\$65.00	\$65.00
	CCM Agent Hot Seating (Note 1)	CCMHOT	Seat	Month	\$27.00	\$27.00

Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate
<b>12: TELECOMMUNICATION SERVICES</b>						
<b>IPT-Hosted Subscription Services</b>						
Monthly Rates	IPT-Hosted Adv Subscription	IPTA	Station	Month	\$10.00	\$10.00
	IPT-Hosted Basic Subscription	IPTB	Station	Month	\$5.00	\$5.00
	IPT-Hosted Voice Mailbox	IPTHVM	Mail Box	Month	\$1.00	\$1.00
	IPT-Hosted Info Only Mailbox	IPTHNFVM	Mail Box	Month	\$5.00	\$5.00
	IPT-Hosted Extension Mailbox	IPTHEXTVM	Mail Box	Month	\$1.00	\$1.00
	Extension Mobility Profile	EXTMOBP	Profile	Month	\$5.00	\$5.00
	Additional Line	ALAPP	Device/Port	Month	\$2.00	\$2.00
	Web Attendant	WEBATT	Number	Month	\$128.00	\$128.00
	CCM IPTH Intercept	INTERC	Number	Month	\$1.50	\$1.50
	CCM-IPTH Add-On Service	ADDON	Cost + %	Month	Cost + %	Cost + 15%
Network	Hosted PRI Service	PRI-CCM	Cost + %	Month	Vendor Cost + \$135.00	Vendor Cost + \$135.00
	Hosted PRI DID	PRI-DID	Month	Month	\$0.20	\$0.20
	T1 Gateway Service	PRI-T1	Cost + %	Month	Vendor Cost + \$135.00	Vendor Cost + \$135.00
	VG Voice Access Port	VGAP	Analog Port/No	Month	\$7.00	\$7.00
Long Distance CCM/IPT-Hosted	Direct Dial, USA CCM/IPTH	DIRECTIPT	Min/Min	Month	\$0.050	\$0.050
	Non-Contract Costed CCM/IPTH	MISCAIPT	Cost + %	Month	Vendor Cost + 15%	Vendor Cost + 15%
	International CCM/IPTH	INTLIPIT	Cost + %	Month	\$0.100	\$0.100
	Canada CCM/IPTH	CANADAIPIT	Minute	Month	\$0.060	\$0.060
	Directory Assistance CCM/IPTH	DAIPT	Call	Month	\$0.500	\$0.500
	Toll-Free Service	TOLLFREEIPT	Minute	Month	\$0.07	\$0.07
One-Time & Hourly Fees for CCM and IPT-Hosted	CCM Agent Setup	CCMSET	Device	One-time	\$85.00	\$85.00
	IPT-Hosted Adv Subscription	IPTAS	Subscription	One-time	\$85.00	\$85.00
	IPT-Hosted Basic Subscription	IPTBS	Subscription	One-time	\$75.00	\$75.00
	IPT-License Metro gateway	IPTLICMG	Subscription	One-time	\$65.00	\$65.00
	IPT-License Other Gateway	IPTLICOG	Subscription	One-time	\$55.00	\$55.00
	CCM/IPTH Service Change Fee 1	7570SC1	Device/Port	One-time	\$8.00	\$8.00
	CCM/IPTH Service Change Fee 2	7570SC2	Device/Port	Month	\$20.00	\$20.00
	Telephone Number Processing Fee	7570P	Number	Month	\$200.00	\$200.00
	Extension Mobility Profile	EXTMOBPS	Occurrence	One-time	\$10.00	\$10.00
	OET Order Charge (non-COSWeb)	VOIPORDER	Change	One-time	\$25.00	\$25.00
Miscellaneous Services	Paper Bill	VOIPAPPER	Page	Month	\$0.00	\$1.00
	IP IT Specialist	7570IT-S	Hour	One-time	\$67.00	\$69.00
	OET Professional Service Fees	7570IT-P	Hour	One-time	\$80.00	\$83.00
	IP OET Misc. Services Fees	OETMISC	Hour	One-time	\$89.00	\$93.00
	IP OET Professional Service Fees	7570D	Hour	One-time	\$99.00	\$103.00
	IP IT Architect	3054IP	Hour	One-time	\$0.00	\$111.00
	IP IT Specialist On-Call	7570E	Hour	One-time	\$42.00	\$44.00
	IP IT Professional On-Call	7570F	Hour	One-time	\$50.00	\$52.00
	IP IT Advanced Professional On-Call	7570G	Hour	One-time	\$56.00	\$58.00
	IP IT Senior Professional On-Call	7570H	Hour	One-time	\$62.00	\$65.00
	IP IT Architect On-Call	3054AIP	Hour	Month	\$0.00	\$69.00
	Vendor Professional Service Fees	VENDORMISC	Hour	One-time	\$200.00	\$200.00
	Custom Software Maintenance Fee	7570SM	User	One-time	Vendor Cost + 15%	Vendor Cost + 15%
	IP Miscellaneous Onetime	7570V	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<b>OET VOICE MAIL FOR CENTREX</b>						
Monthly Rates	Standard/Info Only Mailbox	Note K	Subscription	Month	\$10.00	\$10.00
	Extension Mailbox	Note L	Subscription	Month	\$6.00	\$6.00
	Call Processing - ECP	Note M	Port	Month	\$100.00	\$100.00
	Fax Add-on to ECP	Note N	Port	Month	\$25.00	\$25.00
One -Time	Mailbox Setup	Note K	Mail Box	One-time	\$5.00	\$5.00
	ECP Set Up Charge	ECP	Application	One-time	\$200.00	\$200.00
	ECP Voice Recording	OCCECPVR	Mailbox	One-time	\$25.00	\$25.00
	ECP Mailbox Reconfiguration	OCCECPMR	Mailbox	One-time	\$25.00	\$25.00
e-Fax Services	IP e-Fax TierA	FAXTA	Fax	Month	\$0.00	\$150.00
	IP e-Fax TierB	FAXTB	Fax	Month	\$0.00	\$400.00
	IP e-Fax Tier1	FAXT1	Fax	Month	\$875.00	\$875.00
	IP e-Fax Tier2	FAXT2	Fax	Month	\$1,500.00	\$1,500.00
	IP e-Fax Tier3	FAXT3	Fax	Month	\$1,875.00	\$1,875.00
	IP e-Fax Tier4	FAXT4	Fax	Month	\$2,000.00	\$2,000.00
	IP e-Fax Tier5	FAXT5	Fax	Month	\$2,250.00	\$2,250.00
	e-Fax DID	EFAXDID	Fax DID	Month	\$0.00	\$0.20
<b>PROGRAM 02: ENTERPRISE PLANNING &amp; MANAGEMENT</b>						
<b>21: POLICY &amp; PLANNING</b>						
BILLBACK	Billback Services	8430 / 8485 / 8406 / 8584	Cost + % &/or Flat	Month	Cost + 13% or MIN \$25 & MAX \$500	Cost + 13% or MIN \$25 & MAX \$500
<b>PROGRAM 03: ENTERPRISE APPLICATION DEVELOPMENT</b>						
<b>31: EAD DELIVERY</b>						
<b>WEB CONTENT</b>						
Web Content Hosting	WC Web Hosting Page Setup	8202	Instance	One-time	\$0.00	\$75.00
	WC Web Hosting Small Site 0-50	8203	MB stored onsite	Month	\$0.00	\$10.00
	WC Web Hosting Medium Site 51-100	8204	MB stored onsite	Month	\$0.00	\$35.00
	WC Web Hosting Large Site 101-350	8205	MB stored onsite	Month	\$0.00	\$75.00
	WC Web Hosting Enterprise Site 351+	8206	MB stored onsite	Month	\$0.00	\$100.00
	High Acc Portal Site over 1KGB	8207	Bandwidth	Month	\$0.00	\$5,000.00
	Medium Acc Portal Site 100-1KGB	8208	Bandwidth	Month	\$0.00	\$1,570.00
	Low Acc Portal Site under 100GB	8209	Bandwidth	Month	\$0.00	\$125.00
Web Design Services	WebCont IT Specialist	8130	Hour	Month	\$67.00	\$69.00
	WebCont IT Prof	8131	Hour	Month	\$80.00	\$83.00
	WebCont IT Adv Prof	8132	Hour	Month	\$89.00	\$93.00
	WebCont IT Senior Prof	8133	Hour	Month	\$99.00	\$103.00
	WebCont IT Architect	8139	Hour	Month	\$0.00	\$111.00
	WebCont IT Specialist OnCall	8135	Hour	Month	\$42.00	\$44.00
	WebCont IT Prof OnCall	8136	Hour	Month	\$50.00	\$52.00
	WebCont IT Adv Prof OnCall	8137	Hour	Month	\$56.00	\$58.00
	WebCont IT Senior Prof OnCall	8138	Hour	Month	\$62.00	\$65.00
	WebCont IT Architect OnCall	8172	Hour	Month	\$0.00	\$69.00
	WebCont Miscellaneous	8134	Cost + %	Month	Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<b>PROGRAM 04: ENTERPRISE IT SECURITY</b>						
<b>41 ENTERPRISE SECURITY</b>						
<b>CONTINUITY PLAN DEVELOPMENT SVCS</b>						
ACCESS CONTROL SERVICES	Business Continuity Development	8374	Hour	Month	\$89.00	\$93.00
Access Management Services (AMS)	AMS Start-up Fee	8723	Hour	One-time	Cost +12%	Cost + 12%
	AMS Contractor Fee	8497	Vendor Cost + 12%	One-time	Vendor Cost +12%	Vendor Cost + 12%
	AMS Monthly Seat Fee	8722	Seat	Month	\$0.2650	\$0.2650
	AMS Annual Maintenance	8721	Application	Month	\$1,250.00	\$1,250.00
	AMS Application Seat Fee	8731	Seat	One-time	\$1.05	\$1.05
Identity Management Services (IMS)	IMS Start-up Fee	8198	Hour	One-time	\$0.00	Cost + 12%
	IMS Contractor Fee	8191	Cost + 12%	One-time	\$0.00	Cost + 12%
	IMS Monthly Seat Fee	8192	Seat	Month	\$0.00	\$0.57
	IMS Annual Maintenance	8193	Application	Month	\$0.00	\$1,250.00
	IMS Application Seat Fee	8194	Seat	One-time	\$0.00	\$1.05

Product Lines	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate
<b>41 ENTERPRISE SECURITY</b>						
Miscellaneous Services	ACS IT Specialist	8530	Hour	Month	\$67.00	\$69.00
	ACS IT Professional	8531	Hour	Month	\$80.00	\$83.00
	ACS Advanced IT Professional	8532	Hour	Month	\$89.00	\$93.00
	ACS IT Senior Professional	8533	Hour	Month	\$99.00	\$103.00
	ACS IT Architect	8528	Hour	Month	\$0.00	\$111.00
	ACS IT Specialist On-Call	8535	Hour	Month	\$42.00	\$44.00
	ACS IT Professional On-Call	8536	Hour	Month	\$50.00	\$52.00
	ACS IT Advanced Professional On-Call	8537	Hour	Month	\$56.00	\$58.00
	ACS IT Senior Professional On-Call	8538	Hour	Month	\$62.00	\$65.00
	ACS IT Architect On-Call	8529	Hour	Month	\$0.00	\$69.00
	ACS Miscellaneous Onetime	8534	Cost + %	Month		
					Vendor Cost + 10% - 30%	Vendor Cost + 10% - 30%
<small>1.) ICB- Individual Case Basis. Cost to customer is based on customer specifications and requirements, and varies by implementation. Components of cost include Office of Enterprise Technology Internal Service Fund hourly cost recovery for professional services (\$67 - \$99 per hour), and can also include other costs unique to the project.</small>						
<b>NOTES A-O SEE ATTACHMENT</b>						



Product Line	Product Name	Product / Billing Code	Billing Unit	Billing Interval	Rate	Rate
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Product Line	Product Name	Product / Billing Code	Billable Unit	Billing Interval	FY08 Rate	FY09 Rate
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Product Lines	Product Name	Product / Billing Code	Billing Unit	Billing Method	FY08 Rate	FY09 Rate
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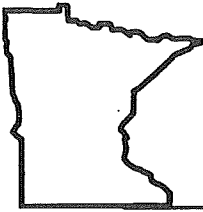
STATE OF MINNESOTA  
OFFICE OF ENTERPRISE TECHNOLOGY  
FISCAL YEAR 2009 SWCAP  
FUND 970  
AS OF 06/30/09  
(In thousands)

May 31, 2010

RATE CATEGORY	\$88,497 OPERATING EXPENSES																		
	REVENUE					COST													
	R.E. BEG. BAL @ 6/30/08	ACTUAL BILLED REVENUE/ CUSTOMER	NON-OP REVENUE	LESS: REBATE	ADJUSTED REVENUE	DIRECT COST BY SERVICE	ALLOCATED EXPENSES	O/H EXPENSES	N/O EXPENSE	TOTAL COST	UNALLOWABLE EXPENDITURES	ADJUSTED COST	NET CHG IN ASSETS	R.E. ENDING BALANCE @ 6/30/09	(1/2 R.E.) IMPUTED INTEREST	TOTAL ENDING BALANCE	ALLOWABLE RESERVE (60 DAY W/C)	6/30/2009 EXCESS FUND BALANCE	DEPRECIATION & SOFTWARE AMORTIZATION FY09
(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 10)	(COL. 11)	(COL. 12)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16)	(COL. 17)	(COL. 18)	(COL. 19)	
				(COL. 2+3-4)					(COL. 6+7+8+9)		(COL. 10-11)	(COL. 5-12)	(COL. 1+5-12)	(1/2 OF COL. 14, 1) *2.6765%	(COL. 14+15)	(COL. 12-DEPR.)/ (COL. 16-17)			
<b>COMPUTING SERVICES</b>																			
Application Hosting	8,177	30,822	242	3,700	27,364	-	25,759	932	64	26,755	-	26,755	609	8,786	227	9,013	4,251	4,762	1,248
Storage Management	2,964	9,408	152	1,300	8,260	-	9,653	382	74	10,108	-	10,108	(1,848)	1,116	55	1,171	1,505	(334)	1,079
Print	(1,592)	733	(17)		715	-	1,057	52	1	1,111		1,111	(396)	(1,988)	(48)	(2,035)	181	(2,216)	26
Ent Server & Desktop Services	(82)	2,689	5		2,694	-	2,607	122	6	2,734		2,734	(40)	(123)	(3)	(125)	438	(563)	106
E-Reporting	29	626	0		626	-	507	22	0	529		529	97	126	2	128	88	40	2
Customer Project Services	(3,559)	5,498	21		5,519	1,761	7,804	373	14	9,953		9,953	(4,434)	(7,993)	(155)	(8,147)	1,613	(9,760)	277
<b>ENTERPRISE IT SECURITY</b>																			
Recovery Strategies	(551)	328	1		329	-	338	15	1	353		353	(24)	(576)	(15)	(591)	57	(647)	12
Access Control (Web Authentication)	(437)	88	2		90	-	384	23	1	408		408	(317)	(754)	(16)	(770)	63	(833)	28
Enterprise Messaging	124	1,264	18		1,281	-	1,103	40	6	1,149		1,149	133	257	5	262	170	92	131
<b>TELECOMMUNICATIONS</b>																			
Contracted Telecom Services	3,595	13,473	1		13,473	-	13,028	590	1	13,618		13,618	(145)	3,450	94	3,544	2,266	1,279	24
WAN Services	3,728	22,804	87		22,892	-	21,043	903	91	22,037		22,037	855	4,583	111	4,694	3,371	1,323	1,809
<b>GRAND TOTAL</b>	<b>12,396</b>	<b>87,732</b>	<b>511</b>	<b>5,000</b>	<b>83,244</b>	<b>1,761</b>	<b>83,281</b>	<b>3,454</b>	<b>259</b>	<b>88,756</b>	<b>-</b>	<b>88,756</b>	<b>(5,512)</b>	<b>6,885</b>	<b>258</b>	<b>7,143</b>	<b>14,003</b>	<b>(6,859)</b>	<b>4,740</b>
	(a)	(b)	(c)	(d)	(e)				(f)		(h)			(g)					

Comments/footnotes:

- (a) Ties to calculated FY08 Total Ending Balance balance by product line from Column 14. (For excess products minus column 16)
- (b) Billed amount from FY09 Revenue by Customer worksheet
- (c) Includes Interest Revenue and Gain (Loss) on Disposal of Capital Asset
- (d) Includes \$5,000,000.03 FY08 rebates issued in FY09
- (e) Total Service Expenses Less Interest Expenses
- (f) Includes Interest expenses of \$259,264.82 and \$267,862.34 of Gain (Loss) on Disposal of Capital Assets
- (g) Imputed Interest Earnings on Monthly Avg. Cash Balance at State's Treasury Avg. Rate of Return (2.6765%).
- (h) No federal payback issued in FY09



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**DEPARTMENT OF ADMINISTRATION—PLANT MANAGEMENT DIVISION**

**Service Provided**

The Plant Management Division provides maintenance and management services for state buildings, grounds, and operations; transportation and handling of materials; and technical trade and repair services. These services are provided to state agencies as part of their lease agreement or on a fee for service basis and include:

- Building management and maintenance
- Office set-up and moving
- Product delivery
- Equipment rental
- Conference room scheduling
- Facilities-related engineering, trade, and repair, energy management, and delivery services
- Waste reduction and recycling services
- Energy efficiency improvements and retrofit projects in state-owned buildings

**OMB Circular A-87, Attachment B Selected items of Cost, Section 25**

- *“Unless prohibited by law, the cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations and the like are allowable...”*

**OMB Circular A-87, Attachment B Selected items of Cost, Section 35**

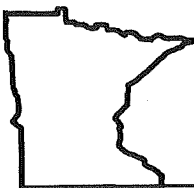
- *“Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable...”*

**OMB Circular A-87, Attachment B Selected items of Cost, Section 37.a**

- *“Subject to the limitations described in subsections b. through d. of this section, rental costs are allowable to the extent that the rates are reasonable...”*

**How Rates are Computed**

Rates are based on historical costs, plus projected expenses, plus/minus any income/loss generated each year by building or cost center.



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

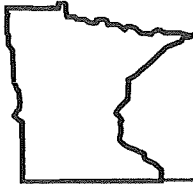
**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

**PLANT MANAGEMENT**  
**FUND 820**

<b>R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)</b>		<b>15,388</b>
Adjustment to Retained Earnings Balance		-
<b>Adjusted Retained Earnings Balance</b>		<b>15,388</b>
<b>A-87 Revenues (Actual and Imputed)</b>		
From Attachment A	64,353	
Other Revenues	-	
<b>Total Revenues</b>	<u>64,353</u>	
<b>Expenditures (Actual Cash)</b>		
Per State's Financial Report	31,952	
Operating Expense	-	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	(2)	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
<b>Total OMB A-87 Allowable Expenditures</b>	<u>31,950</u>	
<b>Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	440	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	<u>(30,769)</u>	
<b>Total Adjustments</b>		<b>(30,329)</b>
<b>Net Increase to Retained Earnings Balance</b>		<b>2,074</b>
<b>A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009</b>	<b>A)</b>	<u><u>17,462</u></u>
Allowable Reserve	<b>B)</b>	<u>5,300</u>
Excess Balance (A)-(B)		<u><u>12,162</u></u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. Balance for the next year's reconciliation. If there is an excess balance, then the federal share for the next year, gov't, then the amount on B) will be the beginning balances should be returned to the federal



State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2009 Actual  
Section II—Billed Services

RECONCILIATION OF RETAINED EARNINGS  
RE-BALANCE TO OMB A-87 GUIDELINES  
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2009  
(All Figures in 000's)

PLANT MANAGEMENT  
FUND 820

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2008		689
TRANSFERS Per CAFR (per Accounting Records)		
Plus: Transfers In (contributed capital)	-	
Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)	-	
<b>Net Transfers</b>		<u>-</u>
FY 2007 A-87 Excess Retained Earnings Settlement State Sources		
-Total State portion of Excess Retained Earning		
<b>A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2009</b>	<b>C)</b>	<u><u>689</u></u>

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2008

ADJUSTMENTS

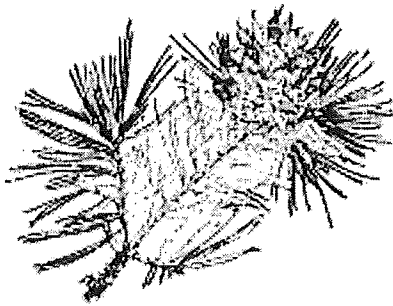
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY 98 PPD Adjustment	(965)	
Accumulated Prior Year Imputed Interest Adjustments	(5,744)	
Current Year Imputed Interest Adjustment	(440)	
<b>Total Adjustments</b>		<u>(7,149)</u>
<b>A-87 ADJUSTMENTS BALANCE JUNE 30, 2009</b>	<b>D)</b>	<u><u>(7,149)</u></u>

PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL  
AND ADJUSTED BALANCE TO CAFR

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST  
BALANCES TO CAFR (A)+(C)+(D)

11,002





Internal Service/Enterprise Funds  
Statement of Net Assets  
June 30, 2009

Name PMD  
Fund 820  
10/12/2009 9:55:00 AM

ASSETS

Update base on CAFR, please ensure to only when appropriate for the fund

Current Assets:

Cash and Cash Equivalents	\$	12,938,394.44
Investments		
Accounts Receivable		1,500,296.94
Interfund Receivable		467,398.45
Accrued Investment/Interest Income		-
Inventories		327,833.42
Deferred Costs		-
Securities Lending Collateral		-
Other Assets		-
Total Current Assets	\$	<u>15,233,923.25</u>

Noncurrent Assets:

Cash and Cash Equivalents-Restricted	\$	-
Deferred Costs		-
Depreciable Capital Assets (Net)		639,255.66
Nondepreciable Capital Asset		-
Total Noncurrent Assets	\$	<u>639,255.66</u>

Total Assets

\$ 15,873,178.91

LIABILITIES

Current Liabilities:

Accounts Payable - incl salary payable \$861,400.52	\$	3,166,007.77
Interfund Payables		52,309.51
Unearned Revenue		-
Loans Payable		-
Accrued Bond Interest Payable		-
General Obligation Bonds Payable		-
Revenue Bonds Payable		-
Capital Leases		-
Compensated Absences Payable		161,074.37
Securities Lending Liabilities		-
Other Liabilities		-
Total Current Liabilities	\$	<u>3,379,391.65</u>

Noncurrent Liabilities:

Loans Payable	\$	-
General obligation Bonds Payable		-
Revenue Bonds Payable		-
Compensated Absences Payable		1,362,834.18
Capital Leases		-
Advances from Other Funds		-
Other Liabilities includes NOO \$ 129,355.80		129,355.80
Total Noncurrent Liabilities	\$	<u>1,492,189.98</u>

Total Liabilities

\$ 4,871,581.63

NET ASSETS

Invested in Capital Assets, Net of Related Debt	\$	639,255.66
Unrestricted		10,362,341.62
Total Net Assets	\$	<u>11,001,597.28</u>



Internal Service/Enterprise Funds  
Statement of Revenues, Expenses and Changes in Net Assets  
June 30, 2009

Name  
Fund PMD 820

Operating Revenues:

Net Sales		-
Rental and Service Fees	incl other income \$1,134,076.50	\$ 64,352,923.20
Insurance Premiums		-
Other Income		-
<b>Total Operating Revenues</b>		<b>\$ 64,352,923.20</b>
Less: Cost of Goods Sold		-
<b>Gross Margin</b>		<b>\$ 64,352,923.20</b>

Operating Expenses: -\$52,451.29+\$12,253.22-\$13,522.92+\$7,990.83-

Purchased Services	incl pr period \$2,507.50-\$200,000+\$2,045.25+\$9,710.72	\$ 13,475,424.19
Salaries and Fringe Benefits	incl pr period +\$486.45	15,207,688.53
Claims		-
Depreciation		150,820.35
Amortization		-
Supplies and Materials	incl prior period +\$2,100.00-\$1,050.00	1,892,619.49
Indirect Costs		1,224,950.00
Other Expenses		-
<b>Total Operating Expenses</b>		<b>\$ 31,951,502.56</b>

Operating Income (Loss) **\$ 32,401,420.64**

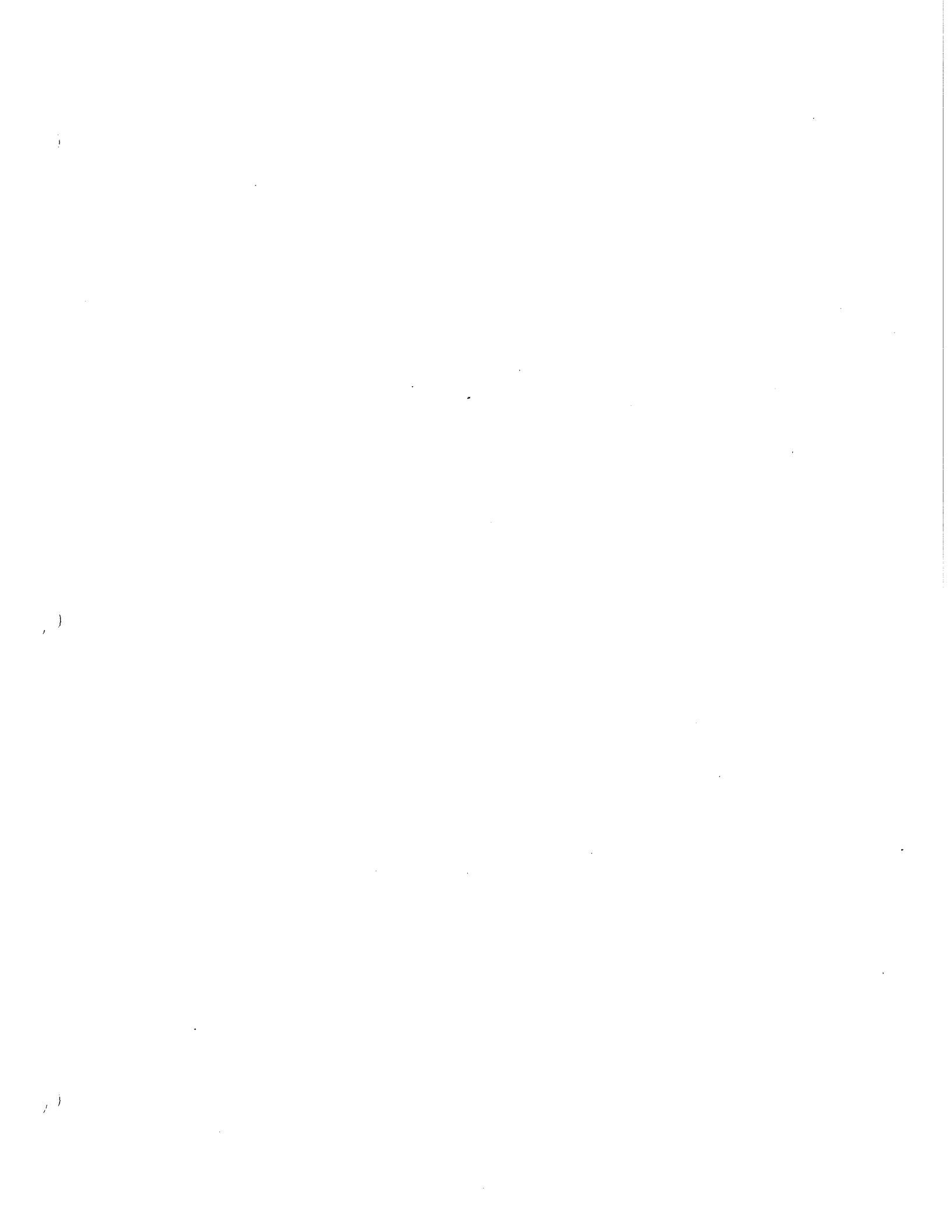
Nonoperating Revenues (Expenses):

Investment Income		\$ -
Securities Lending Income		-
Other Nonoperating Revenue		-
Interest and Financing Costs		-
Securities Lending Rebate and Fees		-
Grants, Aids, and Subsidies		-
Other Nonoperating Expenses		-
Gain (Loss) on Disposal of Capital Assets		1,806.30
<b>Total Nonoperating Revenues (Expenses)</b>		<b>\$ 1,806.30</b>

Income (Loss) Before Transfers and Contributions		\$ 32,403,226.94
Capital Contributions		-
Transfers-In		\$ -
Transfers-Out		\$ (30,768,817.56)

Change in Net Assets **\$ 1,634,409.38**

Net Assets, Beginning, as Reported **\$ 9,367,187.90**  
Net Assets, Ending **\$ 11,001,597.28**







Interfund Receivables		Name	PMD
Fund	Amount	Fund	820
100	160,851.72		
174	297.75		
190	2,675.79		
200	12,603.76		
270	37,663.26		
300	76.69		
410	-561.58		
550	520.60		
910	3,423.88		
930	8,271.38		
940	202.50		
941	1,467.37		
970	215,658.73		
980	24,246.60		
Total	<u>467,398.45</u>		

Note: Historical Society AR on 6/30/09 was \$1,481,358.75 for Leases and \$1,271.11 for ROJ.

Interfund Payables	
Fund	Amount
100	312.00
200	160.00
612	30,842.36
890	725.00
930	3,638.48
942	552.76
970	15,713.08
980	98.08
Total	<u>52,041.76</u>

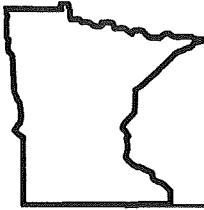
Due to Other Fund	
200	<u>267.75</u>

Transfer Outs (for PMD Only)				
Fund	Amount	Agency	Org	Appropriation
100	8,302,126.00	G02	FACL	202
200	7,763,587.00	G02	FACL	222
200	340,323.00	G02	FACL	227
200	263,347.00	G02	FACL	228
270	<u>1,306,673.00</u>	T79	OOOO	11U
	17,976,056.00			

Note: Transfers include Building Bond Interest, Building Depreciation and Building Replacement Fund. Debt Service is processed through payments.







STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**DEPARTMENT OF ADMINISTRATION—RISK MANAGEMENT DIVISION**

**Services Provided**

The Risk Management Division has four primary areas of responsibility for state agencies, and political subdivisions. The services include:

- Manage the Risk Management Fund, which operates as the state's internal insurance company
- Purchase commercial insurance to meet customer needs, when placement in the Risk Management Fund may not be appropriate
- Provide risk and insurance management consulting and training services
- Provide ongoing loss control services

The primary types of insurance provided by the Division's Risk Management Fund include:

- Automobile Liability Insurance on owned or leased vehicles
- Collision and Comprehensive Insurance on vehicles for those customers who select the coverage
- "All Risk" Property and Business Interruption Insurance for customers
- Boiler and Machinery, Crime, and other specific coverage designed to meet our customers' needs

**OMB Circular A-87, Attachment B Selected items of Cost, Section 22.a**

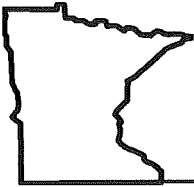
- *"Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."*

**OMB Circular A-87, Attachment B Selected items of Cost, Section 22.b**

- *"Cost of other insurance in connection with the general conduct of activities are allowable subject to the following limitations..."*

**How Rates are Computed**

Premiums charged for the vehicle and general liability lines are based upon actuarial projection, utilization, paid loss development and expenses to administer the program. This includes loss adjusting, claims related expenses and special assessments. Property rates are built on total insurable values based on a deductible levels profile and property reinsurance cost.



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

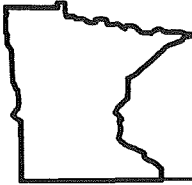
**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

RISK MANAGEMENT  
 FUND 410

R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)		8,228
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		8,228
<b>A-87 Revenues (Actual and Imputed)</b>		
From Attachment A	11,123	
Other Revenues	440	
<b>Total Revenues</b>	<b>11,563</b>	
<b>Expenditures (Actual Cash)</b>		
Per State's Financial Report	11,787	
Operating Expense	-	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	1,383	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
<b>Total OMB A-87 Allowable Expenditures</b>	<b>13,170</b>	
<b>Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	-	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
<b>Total Adjustments</b>	<b>-</b>	
<b>Net Increase to Retained Earnings Balance</b>		<b>(1,607)</b>
<b>A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009</b>	<b>A)</b>	<b>6,621</b>
Allowable Reserve	<b>B)</b>	2,195
Excess Balance (A)-(B)		4,426

(If less than zero, the amount on (A) is the beginning A-87 R.E. Balance for the next year's reconciliation. If there is an excess balance, then the federal share for the next year). gov't, then the amount on B) will be the beginning balances should be returned to the federal



State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2009 Actual  
Section II—Billed Services

RECONCILIATION OF RETAINED EARNINGS  
RE-BALANCE TO OMB A-87 GUIDELINES  
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2009  
(All Figures in 000's)

RISK MANAGEMENT  
FUND 410

PART II A-87 CONTRIBUTED CAPITAL BALANCE

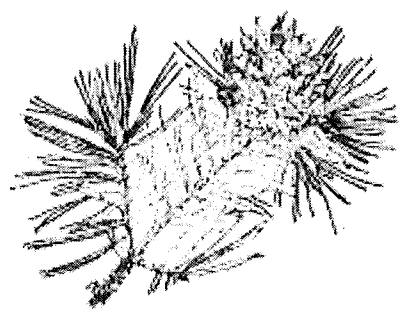
A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2008		-
TRANSFERS Per CAFR (per Accounting Records)		-
Plus: Transfers In (contributed capital)		-
Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)		-
Net Transfers		-
FY 2007 A-87 Excess Retained Earnings Settlement State Sources		
-Total State portion of Excess Retained Earning		
A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2009	C)	-

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2008		
ADJUSTMENTS		
Less: A-87 Unallowable Costs		-
Plus: A-87 Allowable Costs		-
FY 98 PPD Adjustment		(322)
Accumulated Prior Year Imputed Interest Adjustments		-
Current Year Imputed Interest Adjustment		-
Total Adjustments		(322)
A-87 ADJUSTMENTS BALANCE JUNE 30, 2009	D)	(322)

PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL  
AND ADJUSTED BALANCE TO CAFR

Prior period adjustments to Retained earnings balance		
RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)		6,299



State of Minnesota  
Risk Management Fund  
Statement of Revenues, Expenses & Changes in Net Assets  
For Period Ended June 30, 2009

<u>Revenue</u>	Total	Auto Liability	Auto Physical Damage	General Liability	Property	Workers Comp	Non- Insured Tort Claims
Insurance Premiums - Self Insured	9,910,840	2,477,376	813,658	1,244,025	5,375,781		
Insurance Premiums - Broker Prem	1,096,786			778,041	286,253	32,492	
Non-Insured Tort Claims	114,351						114,351
Consulting Services	1,200					1,200	
<b>Total Operating Revenues</b>	<b>11,123,177</b>	<b>2,477,376</b>	<b>813,658</b>	<b>2,022,066</b>	<b>5,662,034</b>	<b>33,692</b>	<b>114,351</b>
<b><u>Operating Expenses</u></b>							
Claims	5,485,584	1,307,073	523,642	1,035,003	2,619,866		
IBNR	410,905	291,000	(12,095)	132,000	-		
Salaries & Benefits	962,452	219,884	72,217	110,415	477,135		82,801
Rent	64,711	14,579	4,788	7,321	31,634		6,389
Repairs	14,899	3,408	1,119	1,711	7,394		1,267
Insurance	144				121		23
Insurance - Broker Expense	1,096,786			778,041	286,253	32,492	
Insurance - Reinsurance	3,043,275	450,724		150,241	2,442,310		
Printing	426	101	33	51	219		22
Professional Services - Adjuster	249,492	163,992	11,767	3,575	70,158		
Professional Services - Boker	160,368	-	-	-	160,368		
Professional Services - Legal & Other	65,290	16,320	5,360	8,195	35,415		
Computer Services	57,344	12,980	4,263	6,518	28,167		5,416
Communications	10,274	2,270	746	1,140	4,927		1,191
Travel	5,711	1,427	469	717	3,098		-
Other Operating Costs	8,876	2,158	708	1,083	4,681		246
Membership & Employee Development	3,648	883	290	444	1,916		115
Supplies	10,394	2,491	818.00	1,251	5,405		429
Depreciation	-	-	-	-	-		-
Indirect Costs	139,700	31,734	10,420	15,935	68,858		12,753
<b>Total Operating Expenses</b>	<b>11,790,279</b>	<b>2,521,024</b>	<b>624,545</b>	<b>2,253,641</b>	<b>6,247,925</b>	<b>32,492</b>	<b>110,652</b>
<b>Other Income (Loss)</b>	<b>(667,102)</b>	<b>(43,648)</b>	<b>189,113</b>	<b>(231,575)</b>	<b>(585,891)</b>	<b>1,200</b>	<b>3,699</b>
<b><u>Non-operating revenue (expenses)</u></b>							
Interest Income	439,912	237,553		162,767	39,592		
Policyholder dividends	(1,383,335)	(382,249)		(453,749)	(547,337)		
Non-operating revenue (Note 3)	-	-		-	-		
<b>Total Non-operating Revenues (Expenses)</b>	<b>(943,423)</b>	<b>(144,696)</b>	<b>-</b>	<b>(290,982)</b>	<b>(507,745)</b>	<b>-</b>	<b>-</b>
<b>Change in Net Assets</b>	<b>(1,610,525)</b>	<b>(188,344)</b>	<b>189,113</b>	<b>(522,557)</b>	<b>(1,093,636)</b>	<b>1,200</b>	<b>3,699</b>
<b>Net Assets, Beginning</b>	<b>7,906,204</b>	<b>328,797</b>	<b>922,271</b>	<b>3,779,790</b>	<b>2,789,288</b>	<b>1,957</b>	<b>84,101</b>
<b>Adjustment to Net Assets</b>	<b>2,859</b>	<b>708</b>	<b>226</b>	<b>368</b>	<b>1,528</b>	<b>-</b>	<b>29</b>
<b>Net Assets, Ending</b>	<b>6,298,538</b>	<b>141,161</b>	<b>1,111,610</b>	<b>3,257,601</b>	<b>1,697,180</b>	<b>3,157</b>	<b>87,829</b>



STATE OF MINNESOTA  
RISK MANAGEMENT FUND 410  
STATEMENT OF NET ASSETS  
JUNE 30, 2009

08/31/09  
Unaudited

	FY09	FY08
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	15,576,317.23	16,343,347.11
Accounts Receivable	27,025.77	25,461.40
Prepaid Expenses	30,315.83	0.00
Prepaid Billback Insurance	148,791.77	75,373.16
Reinsurance Recoverable	171,130.52	943,704.00
Due From Other Funds (Note 3)	0.00	2,859.01
Total Current Assets	<u>15,955,581.12</u>	<u>17,390,744.68</u>
<b>NONCURRENT ASSETS</b>		
Capital Assets - Equipment, Furniture & Fixtures (Note 4)	14,180.72	14,180.72
Less: Accumulated Depreciation	(14,180.72)	(14,180.72)
Capital Assets - Software (Note 4)	250,372.62	0.00
Less: Accumulated Amortization	0.00	0.00
Total Noncurrent Assets	<u>250,372.62</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u>16,203,953.74</u>	<u>17,390,744.68</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	101,349.78	103,650.44
Salaries Payable	50,962.66	51,611.62
Claims Payable	5,255,839.52	5,327,297.00
Claims Payable - IBNR (Note 1)	4,085,100.00	3,674,195.00
Due to Other Funds - Nonoperating (Note 7)	9,636.04	9,925.39
Unearned Premium - Self Insurance	67,652.00	69,117.00
Unearned Premium - Billback	217,070.73	141,433.35
Compensated Absences Payable (Note 5)	7,058.82	8,351.52
Total Current Liabilities	<u>9,794,569.44</u>	<u>9,385,581.32</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences Payable (Note 5)	105,610.82	96,944.11
Net OPEB Obligation (Note 6)	5,235.35	2,014.82
Total Noncurrent Liabilities	<u>110,846.17</u>	<u>98,958.93</u>
<b>TOTAL LIABILITIES</b>	<u>9,905,415.61</u>	<u>9,484,540.25</u>
<b>NET ASSETS (Note 8)</b>		
Invested in Capital Assets, Net of Related Debt	250,372.62	0.00
Unrestricted Net Assets	<u>6,048,165.51</u>	<u>7,906,204.43</u>
<b>TOTAL NET ASSETS</b>	<u>6,298,538.13</u>	<u>7,906,204.43</u>

STATE OF MINNESOTA  
RISK MANAGEMENT FUND 410  
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS  
QUARTER ENDED JUNE 30, 2009

08/31/09  
Unaudited

	FY09 QTD	FY09 YTD	FY08 QTD	FY08 YTD
<b>OPERATING REVENUES</b>				
Insurance Premiums - Self Insurance	2,483,543.00	9,910,840.00	2,438,782.00	9,764,345.00
Insurance Premiums - Billback	317,406.00	1,096,786.00	283,808.00	1,053,545.00
Non-Insured Tort Claims	29,821.00	114,350.50	29,799.00	116,348.00
Consulting Services	0.00	1,200.00	0.00	1,500.00
<b>Total Operating Revenues</b>	<b>2,830,770.00</b>	<b>11,123,176.50</b>	<b>2,752,389.00</b>	<b>10,935,738.00</b>
<b>OPERATING EXPENSES (Note 1)</b>				
Claims - Self Insurance	284,240.19	5,485,583.76	432,594.33	5,287,808.02
Claims - IBNR	(153,000.00)	410,905.00	(80,389.00)	(983,389.00)
Salaries & Benefits	244,305.88	962,452.30	268,229.93	966,870.03
Rent	18,744.24	64,711.25	10,186.90	36,031.03
Advertising	0.00	0.00	0.00	790.80
Repairs	225.00	14,899.01	0.00	6,001.00
Insurance	0.00	144.20	0.00	1,657.22
Insurance Premium - Billback	317,406.00	1,096,786.00	283,808.00	1,053,545.00
Insurance Premium - Self Insurance	757,292.90	3,043,274.80	776,070.85	3,079,747.37
Printing	0.00	425.69	4,726.19	5,066.36
Professional Services - Adjuster	89,147.26	249,491.89	76,861.04	316,943.83
Professional Services - Broker	0.00	160,368.00	9,694.68	167,333.36
Professional Services - Legal and Other	19,737.28	65,290.13	10,871.12	11,090.00
Computer Services	12,250.45	57,344.39	15,696.68	86,308.70
Communications	2,478.71	10,274.07	8,035.23	30,050.10
Travel	447.69	5,710.74	734.42	5,713.86
Other Operating Costs	408.56	8,875.42	728.49	13,198.42
Memberships & Employee Development	150.00	3,648.24	1,395.00	4,499.95
Supplies	2,445.29	10,394.07	4,285.64	11,302.89
Depreciation	0.00	0.00	0.00	0.00
Indirect Costs	34,925.00	139,700.00	35,300.23	141,200.23
<b>Total Operating Expenses</b>	<b>1,631,204.45</b>	<b>11,790,278.96</b>	<b>1,858,829.73</b>	<b>10,241,769.17</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,199,565.55</b>	<b>(667,102.46)</b>	<b>893,569.27</b>	<b>693,968.83</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Earnings	82,307.81	439,912.15	135,921.98	795,643.54
Policyholder Dividend Expense	0.00	(1,383,335.00)	0.00	(1,875,409.00)
Nonoperating Revenues	0.00	0.00	0.00	0.00
<b>Total Non-Operating Revenues (Expenses)</b>	<b>82,307.81</b>	<b>(943,422.85)</b>	<b>135,921.98</b>	<b>(1,079,765.46)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,281,873.36</b>	<b>(1,610,525.31)</b>	<b>1,029,481.25</b>	<b>(385,796.63)</b>
<b>NET ASSETS, BEGINNING</b>	<b>5,016,664.77</b>	<b>7,906,204.43</b>	<b>6,873,483.83</b>	<b>8,288,761.71</b>
Adjustment to Net Assets (Note 9)	0.00	2,859.01	3,239.35	3,239.35
<b>NET ASSETS, ENDING</b>	<b>6,298,538.13</b>	<b>6,298,538.13</b>	<b>7,906,204.43</b>	<b>7,906,204.43</b>



STATE OF MINNESOTA  
RISK MANAGEMENT FUND 410  
STATEMENT OF CASH FLOWS  
QUARTER ENDED JUNE 30, 2009

08/31/09  
Unaudited

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	11,195,684.51
Receipts from Other Revenue	0.00
Payments to Employees	(952,506.83)
Payments to Suppliers for Goods and Services	(5,031,654.98)
Payments for Insurance Claims	(4,784,467.76)
Net Cash Provided by (Used for) Operating Activities	<u>427,054.94</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Policyholder Dividend Payments	(1,383,335.00)
Nonoperating Revenues	(289.35)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(1,383,624.35)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Investment in capital assets	(250,372.62)
Proceeds from sale of capital assets	0.00
Payments of Interest	0.00
Capital Contributions	0.00
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(250,372.62)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment earnings	439,912.15
Securities lending collateral	0.00
Net Cash Provided by (Used for) Investing Activities	<u>439,912.15</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(767,029.86)
Cash and Cash Equivalents, Beginning	16,343,347.11
Cash and Cash Equivalents, Ending	<u>15,576,317.23</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Operating Income	(667,102.46)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Depreciation expense	0.00
(Increase) decrease in reinsurance recovery	772,573.48
(Increase) decrease in accounts receivable	(1,564.37)
(Increase) decrease in due from other fund	2,859.01
(Increase) decrease in prepaid expenses	(103,734.44)
(Increase) decrease in prepaid WC Insurance	0.00
(Increase) decrease in other current assets	0.00
Increase (decrease) in accounts payable	558.35
Increase (decrease) in salaries payable	(649.07)
Increase (decrease) in due to other fund	0.00
Increase (decrease) in due to others	0.00
Increase (decrease) in sales tax payable	0.00
Increase (decrease) in compensated absences	7,374.01
Increase (decrease) in net OPEB obligation	3,220.53
Increase (decrease) in unearned revenue	74,072.38
Increase (decrease) in claims payable	339,447.52
Increase (decrease) in current liabilities	0.00
Total Adjustments	<u>1,094,157.40</u>
Net Cash Provided by (Used for) Operating Activities	<u>427,054.94</u>
<b>Noncash Investing, Capital and Financing Activities:</b>	
None	

STATE OF MINNESOTA  
RISK MANAGEMENT FUND 410  
BUDGET TO ACTUAL COMPARISON  
QUARTER ENDED JUNE 30, 2009

08/31/09  
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUE</b>						
Insurance Premiums - Self Insurance	2,521,632.00	10,086,528.00	2,483,543.00	9,910,840.00	(38,089.00)	(175,688.00)
Insurance Premiums - Billback	275,000.00	1,100,000.00	317,406.00	1,096,786.00	42,408.00	(3,214.00)
Non-Insured Tort Claims	30,000.00	120,000.00	29,821.00	114,350.50	(179.00)	(5,649.50)
Consulting Services	375.00	1,600.00	0.00	1,200.00	(375.00)	(300.00)
Total Operating Revenue	2,827,007.00	11,308,028.00	2,830,770.00	11,123,176.50	3,763.00	(184,851.50)
<b>OPERATING EXPENSES</b>						
Claims - Self Insurance	1,245,065.50	4,980,262.00	284,240.19	5,485,583.76	980,825.31	(505,321.76)
Claims - IBNR	37,500.00	150,000.00	(153,000.00)	410,905.00	190,500.00	(260,905.00)
Salaries & Benefits	250,044.25	1,000,177.00	244,305.88	962,452.30	5,738.37	37,724.70
Rent	10,600.00	42,400.00	18,744.24	64,711.25	(8,144.24)	(22,311.25)
Advertising	250.00	1,000.00	0.00	0.00	250.00	1,000.00
Repairs	1,250.00	5,000.00	225.00	14,899.01	1,025.00	(9,899.01)
Insurance	400.00	1,600.00	0.00	144.20	400.00	1,455.80
Insurance Premium - Billback	275,000.00	1,100,000.00	317,406.00	1,096,786.00	(42,406.00)	3,214.00
Insurance Premium - Self Insurance	763,283.00	3,053,172.00	757,282.90	3,043,274.80	6,000.10	9,897.20
Printing	1,250.00	5,000.00	0.00	425.89	1,250.00	4,574.31
Professional Services - Adjuster	57,825.00	230,500.00	89,147.26	249,491.89	(31,522.26)	(18,991.89)
Professional Services - Broker	18,658.25	227,001.00	0.00	160,368.00	16,658.25	66,633.00
Professional Services - Legal and Other	187.50	750.00	19,737.28	65,290.13	(19,549.78)	(64,540.13)
Computer Services	10,800.00	42,400.00	12,260.46	57,344.39	(1,650.46)	(14,944.39)
Communications	3,815.00	14,460.00	2,478.71	10,274.07	1,136.29	4,185.93
Travel	1,876.00	7,500.00	447.69	5,710.74	1,427.31	1,789.26
Other Operating Costs	7,414.75	29,659.00	408.56	8,876.42	7,006.19	20,783.58
Memberships & Employee Development	1,250.00	5,000.00	150.00	3,848.24	1,100.00	1,351.76
Supplies	3,962.50	15,850.00	2,445.29	10,394.07	1,517.21	5,455.93
Depreciation	15,000.00	60,000.00	0.00	0.00	15,000.00	60,000.00
Indirect Costs	34,924.25	139,697.00	34,925.00	139,700.00	(0.75)	(3.00)
Total Operating Expenses	2,737,765.00	11,111,428.00	1,631,204.46	11,790,278.96	1,108,560.55	(678,650.96)
<b>OPERATING INCOME (LOSS)</b>	89,242.00	196,600.00	1,199,565.55	(667,102.46)	1,110,323.55	(663,702.46)
<b>NON-OPERATING REVENUE (EXPENSES)</b>						
Interest Earnings	156,250.00	625,000.00	82,307.81	439,912.15	(73,942.19)	(185,087.85)
Policyholder Dividend Expense	0.00	(1,368,763.00)	0.00	(1,383,335.00)	0.00	(14,572.00)
Nonoperating Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenue (Expenses)	156,250.00	(743,763.00)	82,307.81	(943,422.85)	(73,942.19)	(199,659.85)
<b>NET INCOME (LOSS)</b>	245,492.00	(547,163.00)	1,281,873.36	(1,610,525.31)	1,036,381.36	(1,063,362.31)

STATE OF MINNESOTA  
RISK MANAGEMENT FUND 410  
FOOTNOTES TO FINANCIAL STATEMENTS  
QUARTER ENDED JUNE 30, 2009

08/31/09  
Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Risk Management Internal Service Fund utilizes full accrual accounting pursuant to M.S. 16A.055.

The fund provides automobile liability, general liability, automobile physical damage, property, boiler and machinery insurance on real and personal property; business interruption, and other insurance coverage to state agencies. Insurance coverage generally coincides with the fiscal year and revenue is recognized over the period of coverage. Coverage was first issued beginning January 1, 1987. The fund also purchases reinsurance from reinsurance companies to protect itself from catastrophic losses and the aggregation of losses. The fund also purchases commercial insurance at state agencies' request and bills those agencies at cost; these revenues and expenses are referred to as "Billbacks" and are pro-rated over the lives of the various policies; those revenues and expenses are identified separately.

Expenses are based on data received from the MAPS accounting system, and from subsidiary records.

An estimated liability has been included for claims incurred but not reported (IBNR).

This financial statement includes claims information known as of March 31, 2009 for claims incurred prior to April 1, 2009.

2. LEGISLATION & AUTHORITY

The Risk Management Internal Services Fund was created by Minnesota Laws 1986, Chapter 465, Section 3 (MS 16B.85 Subd.2).

3. DUE FROM OTHER FUNDS

In FY08, the \$2,859.01 is an amount due to the RMD based on damage that occurred during the move.

4. CAPITAL ASSETS

	Equipment, Furniture & Fixtures		Software	
	Acquisition Cost	Acc Depr	Acquisition Cost	Acc Amort
Balances as of 07/01/08	14,180.72	(14,180.72)	-	-
Additions	-	-	250,372.62	-
Deletions	-	-	-	-
Depreciation	-	-	-	-
Balances as of 6/30/09	14,180.72	(14,180.72)	250,372.62	-

The 4th quarter of FY09 indicates the purchase of software for the new Information Management System. The amortization of this system will begin when placed in service. All equipment, furniture & fixtures are fully depreciated as of 6/30/09.

5. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in their collective bargaining agreements. This leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

	Short Term	Long Term
Compensated Absences, Beginning Balance	8,351.52	96,944.11
Increases in Compensated Absences	0.00	8,666.71
Decreases in Compensated Absences	(1,292.70)	0.00
Compensated Absences, Ending Balance	7,058.82	105,610.82

**6. NET OPEB OBLIGATION**

During FY08, the State of Minnesota implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. This statement requires the state to measure and report other postemployment benefits (OPEB) expenses and related liabilities.

Net OPEB Obligations, Beginning Balance	2,014.82
Increases in Net OPEB Obligations	3,220.53
Decreases in Net OPEB Obligations	0.00
Net OPEB Obligations, Ending Balance	<u>\$5,235.35</u>

**7. DUE TO OTHER FUNDS**

In FY09, the total Due to Other Funds of \$9,636.04 is for the health and safety committee to purchase supplies and/or memberships.

In FY08, the total Due to Other Funds of \$9,925.39 is the summation of the following:

- \* \$9,353.04 to health and safety committee to purchase supplies and/or memberships.
  - \* \$572.35 to other state agencies and political subdivisions as a settlement agreement, filed by New York Attorney General & New York State Superintendent of Insurance for overcharges of brokerage fees.
- This amount will be returned as received from the settlement in FY09.

**8. NET ASSETS**

During FY02, the State of Minnesota implemented new accounting standards as prescribed by the Governmental Accounting Standards Board (GASB). The standards include revised statement formats which resulted in the change from retained earnings to net asset reporting. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Invested in Capital Assets, Net of Related Debt	250,372.62
Unrestricted Net Assets	6,048,165.51
Total Net Assets	<u>6,298,538.13</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	7,906,204.43	6,242,205.77	5,884,371.83	5,016,664.77
Prior Period Adjustment	2,859.01	0.00	0.00	0.00
Quarterly Net Income (Loss)	(1,666,857.67)	(367,833.94)	(867,707.06)	1,281,873.36
Ending Retained Earnings	<u>6,242,205.77</u>	<u>5,884,371.83</u>	<u>5,016,664.77</u>	<u>6,298,538.13</u>
Add: Capital Contributions	0.00	0.00	0.00	0.00
Reconciliation to Total Net Assets	<u>6,242,205.77</u>	<u>5,884,371.83</u>	<u>5,016,664.77</u>	<u>6,298,538.13</u>

**9. ADJUSTMENT TO NET ASSETS**

During the 1st quarter of FY09, there was a prior period adjustment for \$2,859.01 to reflect a reduction to expenses that were overstated in FY08. This was due to an amount owed to the RMD based on damage that occurred during their move in FY08.

In the 4th quarter of FY08, there was a prior period adjustment for \$3,239.35. During FY07, the RMD paid an estimated reinsurance premium to Marsh for coverage for the year. However, a premium audit revealed an over-charge of premium to the RMD for this coverage. Accordingly, the difference of \$3,239.35 was refunded by Marsh to the RMD in the 4th quarter of FY08. As a result, a prior year adjustment was necessary to correct the over-payment of this expense.

STATE OF MINNESOTA  
RISK MANAGEMENT  
MAPS FUND 410  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2009

CONTACT: Ryan Church

		FULL RATE(S)	FULL RATE(S)	BILLINGS	RATES)	BILLINGS	UNBILLED	REVENUES	COLLECTED	IMPUTED	REVENUES
G02-0005	Materials Service and Distribution	0						0			0
G02-0009	State Architects Office	0						0			0
G02-0010	Oil Overcharge (Stripper Wells)	0						0			0
G02-0011	Administratlon Cost Allocation	0						0			0
G02-0012	STAR	290						290			290
G02-0014	Capitlal Group Parking	0						0			0
G02-0015a	Fleet Services	616,815						616,815			616,815
G02-0015b	Fleet Services - Commuter Van	0						0			0
G02-0016	Development Disabilities	664						664			664
G02-0017	Risk Management	638						638			638
G02-0021	Plant Management	469,860						469,860			469,860
G02-0021a	Plant Management (Leases)	0						0			0
G02-0021b	Plant Management (Repairs)	0						0			0
G02-0021c	Plant Management (Materials Transfer)	0						0			0
G02-0021f	Plant Mgmt (Facilities Repair & Replacement)	0						0			0
G02-0021g	Plant Mgmt (Janitorial Service)	0						0			0
G02-0021h	Plant Management (Energy)	0						0			0
G02-0024	MN Bookstore	3,460						3,460			3,460
G02-0026	Management Analysis	398						398			398
G02-0028	Office Supply Connection	1,719						1,719			1,719
G02-0029a	Cooperative Purchasing (CPV)	0						0			0
G02-0029b	Cooperative Purchasing (MMCAP)	0						0			0
G02-0029c	Cooperative Purchasing (Medical Supplies)	0						0			0
G02-0030	InterTechnologies Group	0						0			0
G02-0031	Central Mail	816						816			816
G02	ADMINISTRATION DEPT	9,768						9,768			9,768
B04	AGRICULTURE DEPT	5,131						5,131			5,131
B13	COMMERCE DEPT	7,353						7,353			7,353
B14	ANIMAL HEALTH BOARD	2,035						2,035			2,035
B22	EMPLOYMENT & ECON DEVELOPMENT DEPT	35,702						35,702			35,702
B42	LABOR AND INDUSTRY DEPT	3,358						3,358			3,358
B9U	MINN TECHNOLOGY	4,414						4,414			4,414
E25	CENTER FOR ARTS EDUCATION	32,546						32,546			32,546
E26	MN STATE COLLEGES/UNIVERSITIES	5,146,349						5,146,349			5,146,349
E37	DEPARTMENT OF EDUCATION	17,348						17,348			17,348
E44	FARIBAUTL ACADEMIES	6,727						6,727			6,727
E50	ARTS BOARD	2,422						2,422			2,422
E60	HIGHER ED SERVICES OFFICE	6,201						6,201			6,201
E77	ZOOLOGICAL BOARD	118,795						118,795			118,795
G06	ATTORNEY GENERAL	17,228						17,228			17,228
G17	HUMAN RIGHTS DEPT	1,499						1,499			1,499
G19	INDIAN AFFAIRS COUNCIL	901						901			901
G45	MEDIATION SERVICES DEPT	785						785			785
G46	OFFICE OF ENTERPRISE TECHNOLOGY	45,834						45,834			45,834
G67	REVENUE DEPT	15,228						15,228			15,228
G92	OMBUDSPERSON FOR FAMILIES	0						0			0
G9L	BLACK MINNESOTANS COUNCIL	664						664			664
G9M	CHICANO LATINO AFFAIRS COUNCIL	175						175			175
G9N	ASIAN-PACIFIC COUNCIL	0						0			0
G9Q	FINANCE - DEBT SERVICES	0						0			0
G9Y	DISABILITY COUNCIL	879						879			879
H12	HEALTH DEPT	74,300						74,300			74,300
H55	HUMAN SERVICES-CENTRAL OFFICE	610,435						610,435			610,435
H55(b)	HUMAN SERVICES-INSTITUTIONS	0						0			0
H75	VETERANS AFFAIRS DEPT	6,235						6,235			6,235
H76	VETERANS HOME BOARD	131,316						131,316			131,316
H7S	EMERGENCY MEDICAL SERVICES BD	24,862						24,862			24,862
J33	TRIAL COURTS	57,605						57,605			57,605
J52	PUBLIC DEFENSE BOARD	10,258						10,258			10,258
J65	SUPREME COURT	15,910						15,910			15,910
P01	MILITARY AFFAIRS DEPT	43,698						43,698			43,698
P07	PUBLIC SAFETY DEPT	427,043						427,043			427,043
P78	CORRECTIONS DEPT	595,941						595,941			595,941
R18	ENVIRONMENTAL ASSISTANCE	0						0			0
R29	NATURAL RESOURCES DEPT	737,131						737,131			737,131
R32	POLLUTION CONTROL AGENCY	35,268						35,268			35,268
R9P	WATER & SOIL RESOURCES BOARD	156						156			156
T79	TRANSPORTATION DEPT	915,233						915,233			915,233
	Other Federal Agencies	0						0			0
	Total Non-Federal Agencies	861,786						861,786			861,786
	Total	11,123,177	0	0	0	0	0	11,123,177	0	0	11,123,177





## Office Memorandum

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**DATE:** June 24, 2009

**TO:** Sheila Reger, Commissioner  
Department of Administration

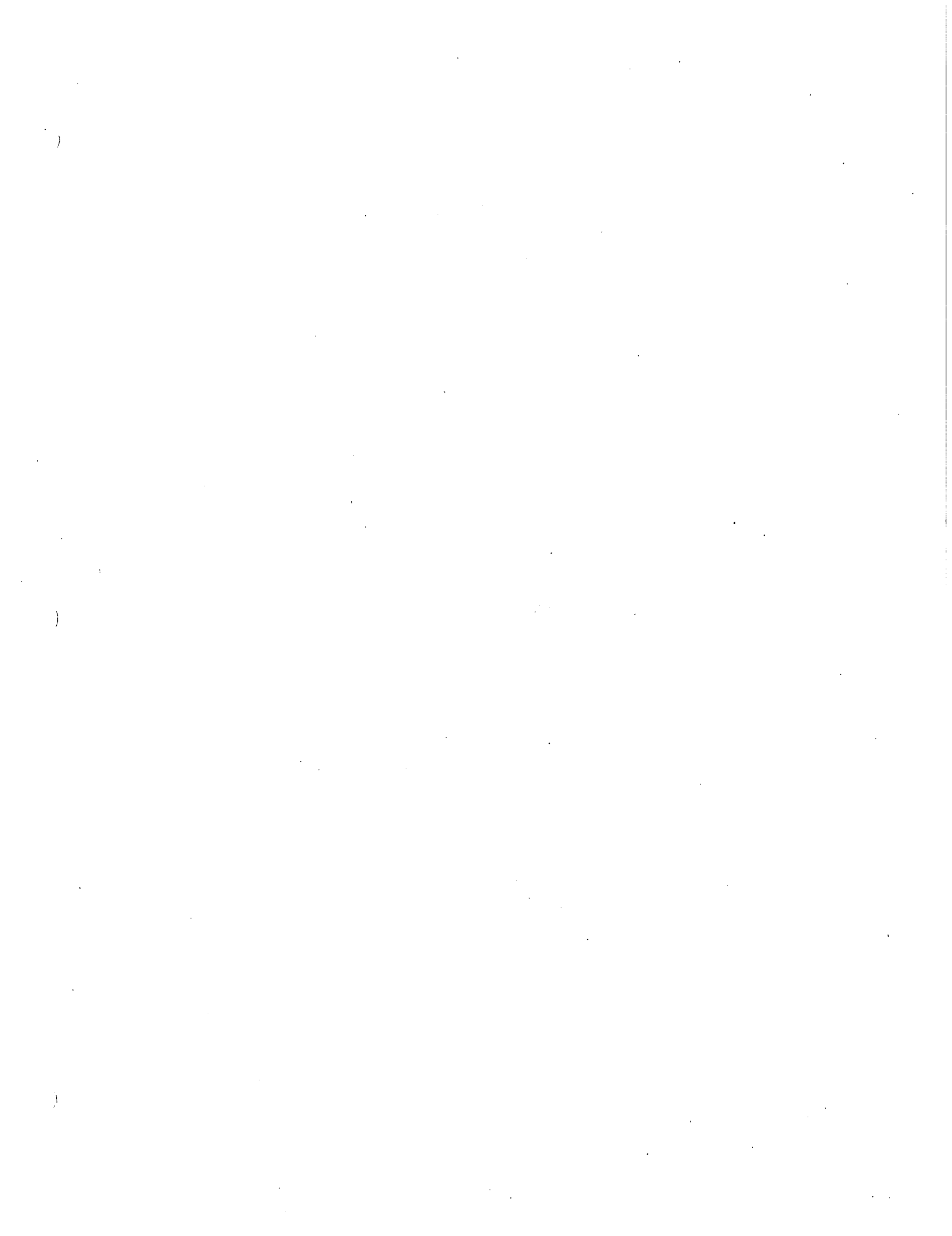
**FROM:** James Schowalter, Assistant Commissioner  
State Budget Director

A handwritten signature in black ink, appearing to read "J. Schowalter", is written over the printed name of James Schowalter.

**RE:** FY 2010 Risk Management Property & Casualty Rate Package

Pursuant to your request, Minnesota Management & Budget approves the FY 2010 rates for Risk Management Property & Casualty as proposed in its business plan submitted on May 14, 2009.

cc: Lenora Madigan, Administration  
Julie Poser, Administration  
Ryan Church, Administration  
Brian Steeves, MMB  
Angela Vogt, MMB





*Admin*  
**Minnesota**  
DEPARTMENT OF ADMINISTRATION

---

DATE: May 5, 2009

TO: Tom Hanson, Commissioner  
Minnesota Management and Budget

FROM: Dana B. Badgerow  
Commissioner

VOICE: 651.201.2566  
FAX: 651.297.7909  
TTY: 651.297.4357

SUBJECT: FY 2010 Business Plan – Risk Management’s Property and Casualty

Attached is Risk Management’s Property and Casualty Business plan for your approval. If you need additional information or have any questions, please contact either Julie Poser (651.201.2531) or Lenora Madigan (651.201.2563).

Reviewed by: *Sheila M Rezer*  
Deputy Commissioner

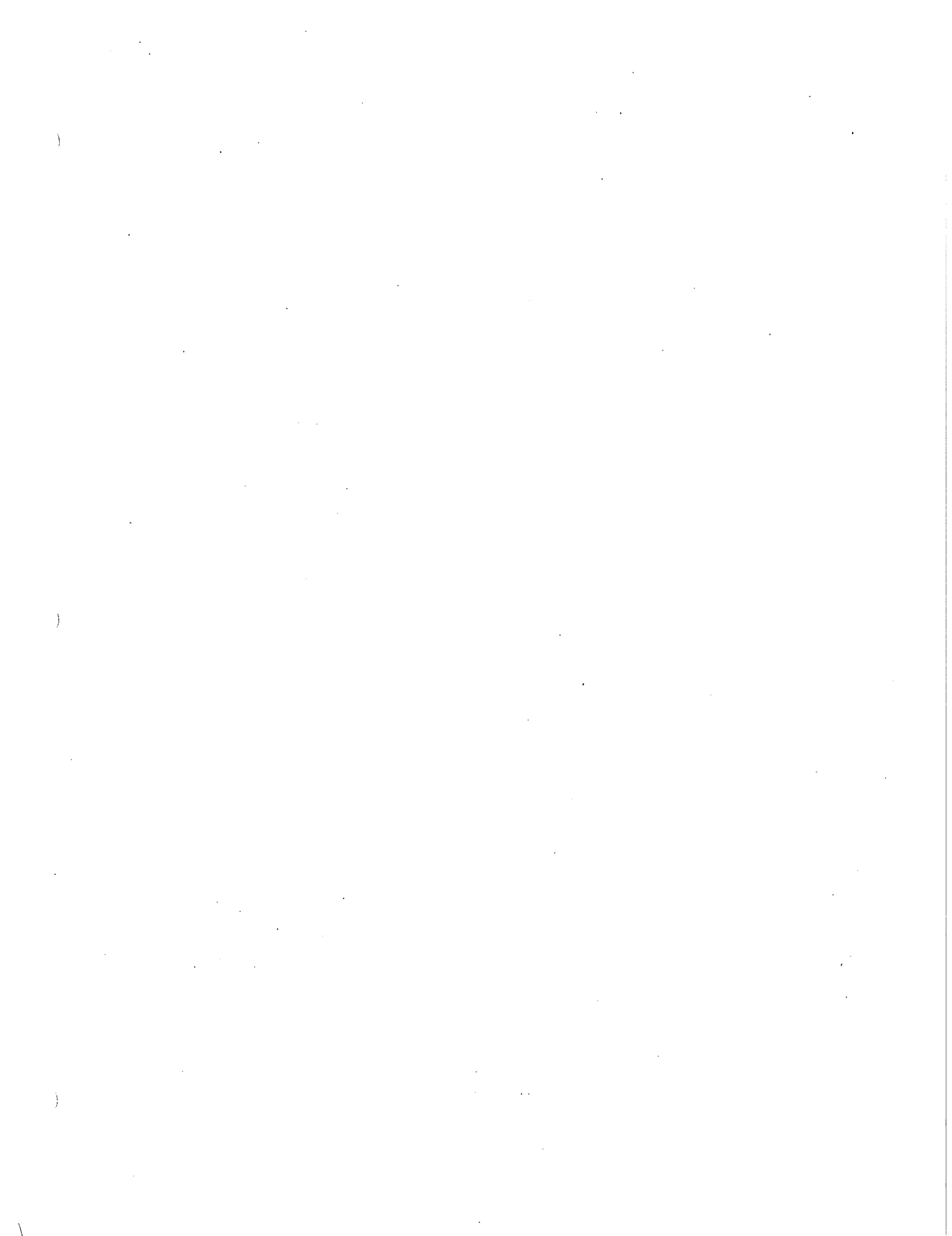
5-5-09  
Date

*Lenora Madigan*  
Financial Management and Reporting

5.6.09  
Date

Approved: *Dana B. Badgerow*  
Commissioner

MAY 5, 2009  
Date





RISK MANAGEMENT  
FY10 BUSINESS PLAN  
May 13, 2009

Rate change request. An overall 4.5% rate increase in the Risk Management Fund (RMF) for all participants. This change is below the 5% projected rate increase contained in Informational Bulletin 08-03.

Pages 5-6

Executive Summary: To maintain the integrity of the RMF, the following adjustments will be made to rates in each line of insurance: (1) Auto liability rates will increase - Although loss ratios have improved since FY06, a serious loss was reported during the second quarter of FY09. Additionally, the state's tort limit will increase the third time in three years on July 1, 2009. To help sustain the tier rating structure and provide some relief for a large second quarter loss, each non-sired tier rate will increase \$20 for FY10; (2) Auto physical damage rates will decrease - In FY08, a number of rate decreases were enacted on the \$1,000 and \$500 deductible options. As a result of the continued improvement in the loss results, the base auto physical damage rates for the \$1,000 and \$500 deductible options will be reduced another 12 percent for these deductible options; (3) Property rates will increase - FY09 is the first year since the establishment of the RMF that the fund may reach or exceed the \$4 million reinsurance aggregate. Because of both an increase in the frequency and severity of property claims, the FY10 property rates will increase by 5 percent. This is the first increase in property rates since FY03; and, (4) General liability rates will remain unchanged - General liability continues to enjoy a favorable loss ratio. A rate decrease was considered but a premium modification to reflect increased tort limits offset that decrease.

The combination of losses related to catastrophes and the collapse of the financial markets, resulting in lower investment income for insurers, is having an impact on the costs of reinsurance for the RMF. The cost of property reinsurance premiums increased from \$2.446 million in FY09 to \$2.650 million in FY10. This is driven by an 8 percent increase in the property reinsurance program and property values which are slated to increase in excess of \$700 million.

The total estimated dividend pay out in FY10, as of the end of the third quarter, will be \$602,689 (Auto \$37,818, General Liability \$564,871). There will be no property dividend in FY10.

The March 31, 2009 financial statements show policyholders' surplus (Net Assets) of \$5,016,665. This is down 27 percent, or \$1,856,819 from over a year ago. This decrease is due to higher claim activity, especially in the property line, an increase in IBNR, and another large dividend paid by the RMF.

The RMD will continue to place greater emphasis on proactive safety and loss control strategies. It is the best known approach to preventing future losses and controlling costs. New technology will be introduced to realize efficiencies in the operation of the program. Preliminary figures show the new Risk Management Information System (RMIS) offers cost savings by replacing the maintenance and licensing costs of four systems with one overall system, saving approximately \$90,000 per year. The new system will provide direct data access to our agencies, allowing improved workflow and improved customer service. These and other efforts have saved policyholders nearly \$4.5 million over the past five years. The RMD will continue to do everything possible to control program costs and maximize government resources by helping our customers actively manage risk.

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RMD provides the following 4 major services to state departments, boards, bureaus, commissions, component units of the State of Minnesota, as well as political subdivisions. Those services include: 1) property and casualty insurance coverage tailored to meet agencies' needs; 2) purchasing commercial insurance to meet customer needs when the placement of insurance coverage in the RMF may not be appropriate or cost effective; 3) providing risk & insurance management consulting services; and, 4) providing internal underwriting, loss control, and claims expertise dedicated to the unique needs of our clients.

Pages 12-13

As part of RMD's marketing efforts, the RMD utilizes a number of resources to get their message out. They include RMD's web site, Annual Report, *Alert* Newsletter, Risk Management seminars and training sessions, and meetings with potential new customers.

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The Division's goal is to develop and maintain the RMF as a low-cost alternative to the purchase of conventional insurance. One measure in determining the success is to maintain an annual expense ratio that is well below the industry average. In FY09, RMD's estimated annual expense ratio is 20.77% which is lower than the industry average annual expense ratio of 32%. The projected total savings passed on to state agencies over the last five fiscal years is \$4,499,240.

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ASSUMPTIONS – An explanation of changes in operating expenditures from the previous fiscal year including the amount of change, percentage of change, and the rationale for the change.

RATE MATRIX – The FY10 calculations including projected expenditures by cost center and billable units used to determine the rates to be charged.

PROFORMA – A six year comparison of revenues, expenditures, and changes in retained earnings.

	FY10 PROFORMA	Change FY10-09	Percent Change
Revenue	\$11,767,295	\$ 666,288	6.0%
Salaries	\$ 963,992	\$ -48,008	-4.7%
Non-Salaries Expenses	\$10,714,302	\$-1,296,812	-10.8%

ACTUARIAL OPINION – A statement of actuarial opinion to verify that, based upon available data, the liability reserves make a good and sufficient provision, in the aggregate, for all unpaid loss and allocated loss adjustment expense liabilities of the RMF as of 3/31/09.

**Projected FY 2010 Net Income – (\$88,688)**

**Projected FY 2010 Retained Earnings - \$4,969,678**



**RISK MANAGEMENT DIVISION**  
**Property & Casualty**  
**Fund 410**

**FISCAL YEAR 2010**

**Business Plan**

May 13, 2009  
Ryan Church, Director  
Department of Administration  
Risk Management Division / Property & Casualty  
310 Centennial Building  
658 Cedar Street  
St. Paul, MN 55155  
Phone: 651/201-2585  
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## EXECUTIVE SUMMARY

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The overall FY10 rate change for participants in the Risk Management Fund (RMF) is 4 percent. This change is below the 5 percent projected rate increase contained in Informational Bulletin 06-02, dated September 3, 2008. To maintain the integrity of the Fund, the following adjustments will be made to rates in each line of insurance:

- **Auto liability rates will increase** – Although loss ratios have improved since FY06 when the overall ratio was a disappointing 143 percent, a serious loss was reported during the second quarter of FY09. Additionally, the state's tort limit will increase the third time in three years on July 1, 2009. To increase the likelihood that the tier rating structure will support recent tort cap increases and to provide some relief for a large second quarter loss, each non-sired tier rate will increase \$20 for FY10.
- **Auto physical damage rates will decrease** – In FY08, a number of rate decreases were enacted on the \$1,000 and \$500 deductible options. As a result of the continued improvement in the loss results, the base auto physical damage rates for the \$1,000 and \$500 deductible options will be reduced another 12 percent for these deductible options.
- **Property rates will increase** – The last two years have seen dramatic rises in the loss ratios – 140 percent for FY09 and 129 percent for FY08. The Fund's property experience approached the \$4 million reinsurance aggregate in FY08 but did not exceed it. FY09 is the first year since the establishment of the RMF that the Fund may reach or exceed the aggregate. Because of both an increase in the frequency and severity of property claims, the FY10 property rates will increase by 5 percent. This is the first increase in property rates since FY03.
- **General liability rates will remain unchanged** – The general liability line continues to enjoy a favorable loss ratio (64 percent in FY08). A rate decrease was considered for this line, but a premium modification to reflect increased tort limits offset that decrease. Therefore, the general liability rates will remain unchanged.

### Reinsurance

The combination of losses related to catastrophes and the collapse of the financial markets, resulting in lower investment income for insurers, is having an impact on the cost of reinsurance for the RMF.

The cost of property reinsurance premiums increased from \$2.446 million in FY09 to \$2.650 million in FY10. This is driven by an 8 percent increase in our property reinsurance program and property values which are slated to increase in excess of \$700 million.

The RMF excess casualty program consists of two layers, both having a limit of \$5 million. On March 6, 2009, MnSCU's Auto Liability exposures were removed from the first layer and placed with a carrier specializing in higher education exposures. The premium indication for the first excess casualty layer represents an 11 percent decrease, from \$470,329 in FY09 to \$418,000 in FY10. Although excess casualty rates increased about 3 percent, the premium decrease resulted from the removal of MnSCU's auto liability exposures.

### Dividend Payment in FY10

The total estimated dividends to be paid in FY10, as of the end of the third quarter, will be \$602,689 (Auto \$37,818, General Liability \$564,871). There will be no property dividend in FY10.

**Net Position**

The March 31, 2009 financial statements show a Policyholders' Surplus (Net Assets) of \$5,016,665 which is down 27 percent, or \$1,856,819, over a year ago. This decrease is due to higher claim activity, especially in the property line, an increase in IBNR, and another large dividend paid by the RMF.

**Future Direction**

The RMD will continue to place greater emphasis on proactive safety and loss control strategies. This is consistent with the goal of creating a safe work environment for our employees and a safer environment for the visiting public. It also is the best known approach to preventing future losses and controlling costs.

The RMD will also use new technology to realize efficiencies in the operation of the program. Preliminary figures show that the new Risk Management Information System (RMIS) offers cost savings by replacing the maintenance and licensing costs of four systems with one overall system, saving approximately \$90,000 per year. The new system will also provide direct data access to our agencies, allowing improved workflow and improved customer service.

These and other efforts have saved policyholders nearly \$4.5 million over the past five years. The RMD will continue to do everything possible to control program costs and maximize Minnesota's government resources by helping our customers actively manage risk.

## Description of Business

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**The Business:** To actively promote prevention of loss, to mitigate loss when it occurs, and to minimize adverse financial impact in the event of a loss.

The RMD serves as the state's own insurance company. We insure vehicles owned by the state and political subdivisions for auto liability and auto physical damage. We also insure many state agencies for property and general liability coverage.

In FY10, the RMD will provide four major areas of services to state departments, boards, bureaus, commissions, and component units of the State of Minnesota, as well as political subdivisions. Those services include:

- Managing the RMF which operates as the state's internal insurance company. The RMF provides property and casualty insurance coverages tailored to meet client needs.
- Purchasing commercial insurance to meet customer needs when the placement of insurance coverage in the RMF may not be appropriate or cost effective.
- Providing risk and insurance management consulting services on a wide variety of issues. The RMD charges consulting fees for conducting special projects, but the majority of the work continues to be performed without charge.
- Providing internal underwriting, loss control, and claims expertise dedicated to the unique needs of our clients.

An objective of the RMD is to maintain operating expenses well below the industry average for comparable insurance companies (as reported by AM Best in its annual publication *Aggregates and Averages*). The five-year performance of the RMF, compared to industry averages, indicates that we have met or exceeded our objective in each of the past five years.

**The Status of the Business.** The RMD was created in 1986 per Minnesota Statute 16B.85 to respond to an auto liability insurance crisis in which the state could not procure auto liability insurance. All state vehicles are covered for liability exposure through the RMF. Premiums are charged and claims and expenses are paid from those premiums. Residual funds, including interest earned, are distributed back to participating agencies in the form of dividends. Auto physical damage, general liability, property, and other coverages are available to respond to the needs of our clients. The RMF allows for more accurate budgeting for our customers and provides necessary insurance protection at rates more favorable than are available in the private sector.

Through sound budgeting, the financial stability of the business has been steady since the RMD began operations. Threats to this include an unforeseeable frequency and/or severity of losses in any given year. This exposure is mitigated by procurement of reinsurance through the use of brokers for both the property and liability lines of coverage. Reinsurance is insurance purchased from the private sector to serve as excess coverage over limits of coverage provided by the RMF.

Two methods to reduce cost to the state have been implemented in the reinsurance program. Brokers originally received remuneration through receipt of a commission based on the amount of insurance procured. Negotiations reduced this cost to a time and expense method of reimbursement. The second method to reduce cost is through the reinsurance mechanism itself. Claims costs and reinsurance costs combined have been considerably less than claims costs would have been had reinsurance not been purchased.

**The Business' Form.** The RMD is organized as an internal service fund and receives no appropriated dollars from the state. The RMD must therefore earn and maintain sufficient business volume to stay in business and continue to meet the needs of its customers. This Business Plan is fundamental to achieving

that objective. The revenue and disbursements are thoroughly analyzed to generate appropriate rates needed to meet future debt obligations.

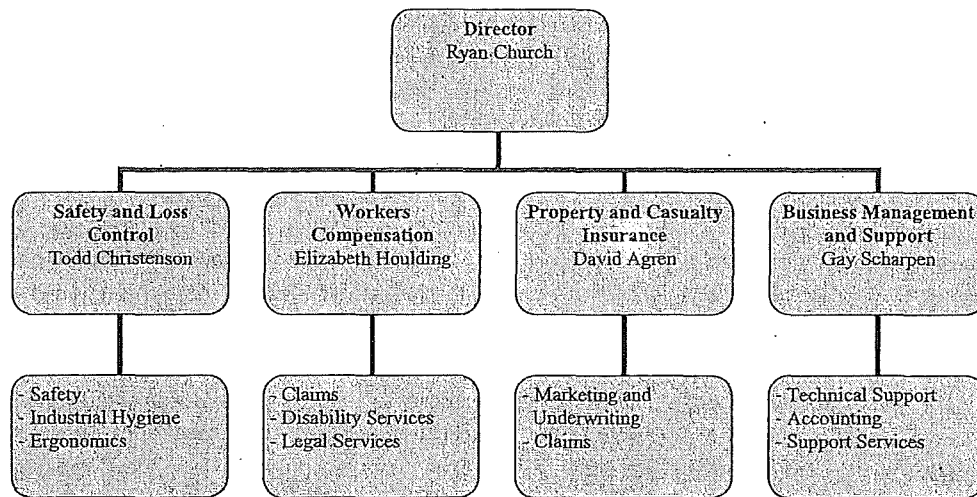
**A Business Partnership.** During FY05, Risk Management formed a partnership with the Attorney General to handle non-insured tort claims made against the state, with the exception of Employment Practices Liability claims. The RMD now handles both insured and non-insured claims. Specific details of the new claims are incorporated into the RMF claims management system. As this database grows, trends can be spotted, allowing for a more proactive approach to managing and reducing risk for the benefit of customers, as well as the public. An hourly rate of \$55.00 is charged to agencies for handling non-insured tort claims.

**Location of Business.** The RMD is located in the Capitol Complex's Centennial Office Building in St. Paul, Minnesota. The physical address is 310 Centennial Office Building, 658 Cedar Street, St. Paul, MN 55155 and the Web address is <http://www.mainserver.state.mn.us/risk/>.

Underwriting and claims functions are managed from this location. The scope of operations handled by the RMD is primarily within the State of Minnesota; however, insurance claims arising from policyholder operations can occur and may be covered anywhere in the world. Insurance policies through the purchased insurance program, as well as reinsurance, are procured in the worldwide market with the aid of insurance brokers. Casualty broker services are contracted with Marsh, Inc., and Alliant Insurance Services is the property broker.

**Hours of Business.** The RMD maintains customary business hours. Although employees have flexible work schedules, the office is normally staffed from 7:00 a.m. to 4:30 p.m. Since claims can occur at any time of the day or any day of the week, the claims unit of the RMD currently contracts with Allied Adjusters. They are available 24 hours a day, seven days a week, in the event of an after-hours emergency.

**Current and Future Staffing.** The RMD's Property and Casualty 10.65 FTE team includes highly experienced staff from virtually all disciplines necessary to run a financially self-supporting insurance company. Private sector vendors are under contract to provide support in areas where a full-time position would not be justified, as well as for adjusting and brokerage services that support daily field operations.



### Risk Management Advisory Committee

The RMD has an Advisory Committee that meets on a quarterly basis. The purpose is to have independent oversight of RMD's activities and accomplishments. The committee is comprised of client agency managers as well as insurance professionals from the private sector.

Frank Ahrens  
Department of Public Safety

Todd Haglin  
Department of Transportation

Ryan Church  
Risk Management Division/Administration

Mary Lou Houde  
Department of Commerce

Bill Hoyt  
Metropolitan Airports Commission

Tom Hugdahl (Retired)  
3M Company

Keswic Joiner  
MN State Colleges and Universities

John King  
Department of Corrections

Terry Lahti  
Department of Natural Resources

Tim Morse  
Fleet & Surplus Services/Administration

Mary Pittelko  
MN State Agricultural Society/State Fair

Sheila Reger, Deputy Commissioner  
Department of Administration

Billi Sanders  
Financial Mgmt & Reporting/Administration

Angela Vogt  
MN Management & Budget

Dr. Andy Whitman  
University of Minnesota

## **Products and Services**

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**What we are selling:** As the “state’s insurance company,” the RMD offers a broad range of insurance products. The primary lines of coverage include automobile liability, automobile physical damage, property, and general liability. Coverage can be purchased by specific line of business, or grouped together as a “package policy.”

Within the property line, there is broader coverage than is normally found in the private insurance marketplace. The property line also provides coverage for business income losses and extra expenses that result from covered causes of loss. Coverage also includes flood and earth movement.

Other types of property coverages include Boiler & Machinery, Crime (which consists of Employee Dishonesty and Money and Securities coverage), Cyber Asset and Income (first-party), Inland Marine, Garagekeepers’ Legal Liability, and Homeowners’ Warranty.

Inland Marine is a form of property insurance that was initially designed to cover instrumentalities of transportation and properties that are not fixed at one location. It has since been expanded to cover highly valuable items that may remain at a fixed location. Examples include fine arts, musical instruments, radio and TV equipment, scoreboards, and computer equipment.

Some of the technical colleges offer automotive and farm implement mechanics programs. Individuals can leave their vehicle or equipment for maintenance work, which is performed by the students as part of their training. Garagekeepers’ legal liability covers the college for liability from damage to these vehicles or equipment while they are on the premises and while they are being driven for diagnostic or testing purposes. The coverage applies in instances where the insured is legally liable as a result of their negligence that results in damages to a third-party.

Some technical colleges have construction programs in which students build homes that are sold when completed. The students learn carpentry, electrical, and mechanical skills. The State of Minnesota requires that the builder provide a ten-year warranty to the new homeowner. The RMD writes a ten-year homeowner warranty so that the colleges can meet this statutory requirement.

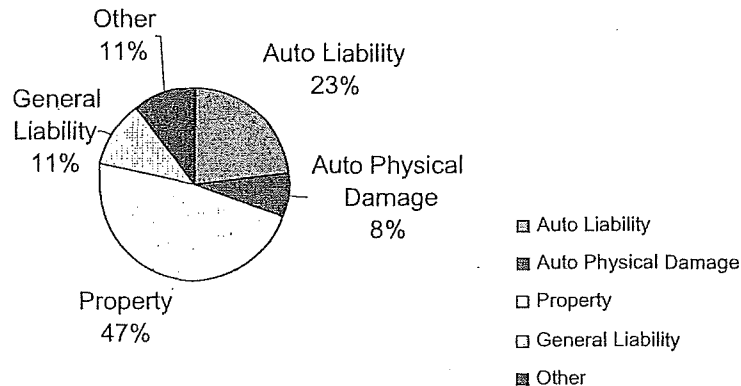
In addition to General Liability and Cyber Liability (third-party), Police Professional Liability, Broadcasters' Liability, and Public Officials' Liability coverages are also available.

The category identified as "Other" represents purchased insurance that is requested by state agencies. It is written through the conventional insurance market, rather than by the RMF. No additional fees are charged by Risk Management for placing the coverage.

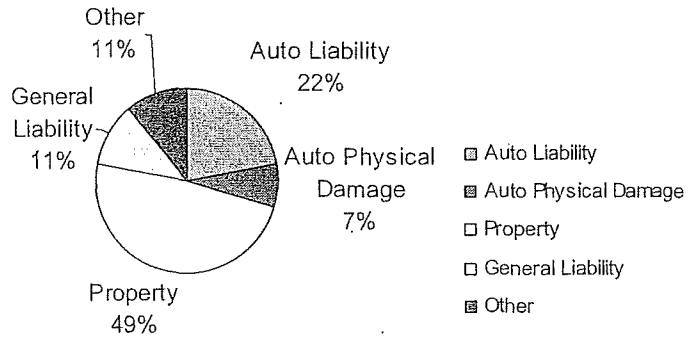
**Claims Services:** Insurance is necessary in order for our clients to be restored to normal operation in the event of a loss. The claims unit is the key to moving through that process in a timely fashion. The RMD handles auto physical damage, property, and general liability claims internally. Upon receipt of a claim, we contact our customer, outline the steps to go through to process the claim, and answer any questions. We contract with an independent adjusting firm to handle the auto liability losses, as well as do task assignments, as needed, for the other lines of coverage. One of the advantages for having this service is that someone does estimates and appraisals for our customers so we can get an accurate understanding of the cost and proceed as necessary. We also work closely with the Attorney General's office in the event of litigation. Finally, we have an inter-agency agreement with the Attorney General's office to handle claims against agencies that do not have insurance.

**Contractual Services:** The RMD also provides agencies advice on insurance to be required of state contractors and vendors. This service is provided free of charge to any agency. The service includes advice on specific contract wording for construction, professional/technical, and other service contracts to ensure that the state is properly protected from an insurance standpoint.

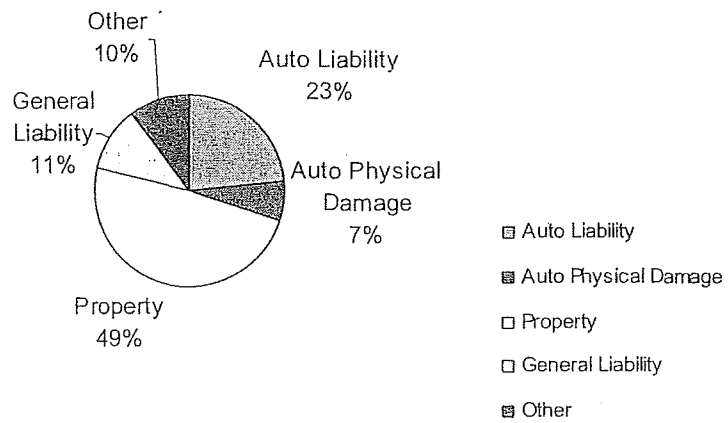
### FY 2008 Revenue by Line of Business (\$10,935,738 Actual)



**FY 2009 Revenue by Line of Business**  
 (\$11,101,007 Estimated)



**FY 2010 Revenue by Line of Business**  
 (\$11,767,295 Estimated)



## Marketing Information

**The Market.** Minn. Stat. 16B.85 gives state agencies the authority to participate in insurance and alternative funding programs offered by the RMF, such as the Auto Liability program. It covers all state automobiles, a fleet of close to 14,000 units. We currently insure 99 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage, based on their specific needs.

**New Business.** The RMD is a resource for all state agencies to address their insurance needs. The following diverse list of FY09 new business, through 3/31/09, demonstrates the variety of insurance coverages the RMD is able to provide.

Administration, Dept of – Developmental Disabilities	Public Officials' Liability
Administration, Dept of – Real Estate & Construction Services	Public Officials' Liability
Corrections, Dept of – Special Investigations (special event)	General Liability
Employment and Economic Development Department (special events)	General Liability
Minnesota Historical Society	Auto
Minnesota State Colleges and Universities – Riverland Community & Technical College	Vendor's Warranty
Minnesota State Colleges and Universities – MN Community & Technical College	Vendor's Warranty (2)
Public Safety, Dept of – Town Square Concourse Level Data Center	Property
Racing Commission	Package, including Police Professional Liability
Teachers Retirement Association	Auto
Water & Soil Resources, Board of	Auto

## Top 5 Customers

Customer	FY 2008 Revenue	% of Revenue
MN State Colleges and Universities	4,958,512	45%
Administration, Department of	1,092,947	10%
Transportation, Department of	939,197	9%
Natural Resources, Department of	683,240	6%
Human Services, Department of	620,152	6%
Other	2,641,690	24%
Total	10,935,738	100%

Customer	FY 2009 Est/Actual Revenue	% of Revenue
MN State Colleges and Universities	5,136,308	46%
Administration, Department of	1,099,351	10%
Transportation, Department of	912,183	8%
Natural Resources, Department of	744,208	7%
Human Services, Department of	608,512	6%
Other	2,600,445	23%
Total	11,101,007	100%

Customer	FY 2010 Revenue	% of Revenue
MN State Colleges and Universities	5,496,557	47%
Administration, Department of	1,177,525	10%
Transportation, Department of	979,014	8%
Natural Resources, Department of	779,078	7%
Human Services, Department of	626,253	5%
Other	2,708,868	23%
Total	11,767,295	100%



**Additional Marketing Initiatives.** The RMD promotes the concepts of risk management, provides protection to its clients, and furnishes them with tools to minimize property damage losses and injuries. The RMD utilizes a number of resources to accomplish these objectives:

**Web site.** Information on the RMD web site is designed to assist the public as well as our clients. On our site are forms and instructions for both underwriting and claims functions, property loss control program details, and past issues of RMD publications - *Alert* newsletter and Annual Report. In addition, there are valuable external links, such as Fleet and Surplus Services, the Federal Emergency Management Agency (FEMA), and Business Continuity Management.

**Annual Report.** The Business Plan provides detailed and comprehensive information about the RMD. The Annual Report is a more simplified publication, giving our clients, potential clients, and other interested individuals/organizations more targeted information in lay person's terms. The Annual Report has a large readership.

**Alert Newsletter.** The *Alert* quarterly newsletter is available on the RMD web site. It is e-mailed (with a link to the web site) or mailed (if the recipient does not have access to e-mail) to existing and potential customers, insurance-related organizations, and state insurance directors. The intent of the newsletter is to address topical issues and provide updated insurance information. As new issues are published, they are made available on the web site.

**Risk Management Seminars and Training Sessions.** In FY10, as in FY09, the Property & Casualty Program will participate with the Workers' Compensation Safety and Loss Control Unit at their Regional Safety Contact Network Meetings. Due to the merger of the Workers' Compensation Program with the state's Risk Management Division, the scope of the regional meetings has broadened.

**Meeting with Potential New Customers.** The RMD continues to place emphasis on expanding the Fund by identifying state agencies that do not presently have insurance coverage. In support of our mission statement, "Maximize Minnesota's government resources by helping our customers actively manage risk," agencies are contacted for the purpose of reviewing their exposures to loss and making insurance and risk management related recommendations. Unfortunately, we often obtain new customers after they've sustained a loss. The value of insurance becomes clearer after an uncovered loss occurs. In FY05, RMD took a proactive approach to marketing by attempting to reach potential customers *before* they suffer a loss. A quarterly goal of 14 marketing contacts was established and an annual goal was set for five new businesses/coverages. RMD still actively pursues the quarterly marketing and annual new business goals. State agencies, as well as political subdivisions, are being targeted.

State agencies that have not previously recognized the value of insurance are finding that it is fundamental as they prepare their continuity of operations plans.

With the shifting needs of state government, the role of the RMD has expanded to include many joint ventures in which the state is involved. The RMD continues to serve as a member of the Risk Management Advisory Committee for the developing Northstar Commuter Rail project. The RMD also represented the State on the insurance committee for the 2008 Republican National Convention. Looking to the future, RMD's involvement in the proposed Central Corridor Project, which will extend the Hiawatha Light Rail Transit line from Minneapolis to St. Paul, is anticipated. We also watch for Owner-Controlled Insurance Program opportunities.

**Renewal Processing.** The adoption of the Risk360° policy management system in FY04 provided the RMD with capability to electronically process RMF policy renewals. For the past five fiscal years, we have processed and booked all renewals within the first quarter. Although improvements to the system have been made since it was first implemented in FY04 (e.g., Certificate of Insurance issuance), we would like to see additional functionality. To this end, a new RMIS is being purchased, which will not only meet renewal processing needs, but the combined needs of P&C (underwriting and claims units) and the Workers' Compensation Program.

**New Products.** Although no new products were introduced in FY09, agencies chose to obtain coverages that were already offered by the RMF (see New Business section).

**Customer Surveys.** Customer feedback is routinely gathered from seminar and workshop evaluations; e.g., Partners for a Safer State. A customer survey was sent to P&C clients this past year, requesting feedback specifically on the RMF renewal process.

### Customer Service Goals

A primary objective for our division has always been to respond to incoming telephone queries as soon as possible, but no later than 24 hours (one business day). All aspects of customer service, including responsiveness to inquiries, have always been and will always be an integral part of the RMD's mode of operation.

## Competition

### Comparison to the Private Sector

The RMD's customers (market) include all state agencies and political subdivisions, as well as volunteer programs that utilize non-state employees. All may have a need for insurance, consulting services, or alternative funding methods that provide risk minimization.

The RMD was created to provide state agencies with alternatives to conventional insurance. Our services are most appropriately compared to those of the private insurance marketplace. In the past, the RMD fully utilized the private marketplace for coverages other than the automobile liability, automobile physical damage, and miscellaneous self-insurance policies. The benefits did not outweigh the costs to expand our self-insurance coverages beyond these three lines of business until we added MnSCU at the end of FY95. This gave us a large enough increase in our premium base to provide significant savings to the state and still provide the same services offered in the private marketplace.

The RMD's goal is to develop and maintain the RMF as a low-cost alternative to the purchase of conventional insurance. One measure in determining our success is to maintain an annual expense ratio that is well below the industry average. It should be noted that the RMF's expense ratio includes unallocated loss adjusting expenses due to the self-administration of automobile liability, automobile physical damage, property, and general liability. These expenses are excluded from the private sector's loss expense ratios. This cost savings, when compared to the industry average, has resulted in savings of nearly \$4.5 million for our customers over the past five years.

The following is an outline of the savings we provide, in total, along with a brief historical narrative, by line of coverage, on each RMF line of business.

	FY05	FY06	FY07	FY08	(Est) FY09
Net premium written	\$6,996,519	\$6,453,114	\$6,654,412	\$6,753,716	\$6,910,574
Industry average					
Operation expense ratio	30.30%	30.00%	30.90%	32.60%	32.00%
Projected industry average					
Operation expense based on					
RMD's premium base	\$2,119,945	\$1,935,934	\$2,056,213	\$2,201,711	\$2,211,384
Actual RMD operating expenses	\$ 968,275	\$1,025,712	\$1,208,208	\$1,388,677	\$1,435,077
RMD operating expense ratio	13.84%	15.89%	18.16%	20.56%	20.77%
<b>Savings to customers</b>	<u>\$1,151,671</u>	\$ 910,223	\$ 848,005	\$ 813,034	\$ 776,307
<b>Five-year total savings</b>	<u>\$4,499,240</u>				

## **Automobile Liability and Automobile Physical Damage**

The state is unable to purchase automobile liability and automobile physical damage coverage in the private marketplace at a realistic price due to the exposure to loss. In the past, the state was unable to locate a private market that would even entertain a quote for these coverages. The rates charged by the RMF continue to be at least 50 percent lower than the private marketplace. In addition, the RMF has created a simplified method of classifying commercial vehicles and does not base the premium on the actual usage of the individual unit.

## **Property**

The total insured value for the buildings and contents insured in the RMF now exceeds \$11 billion. Customers include all MnSCU campuses and more than 90 other state agencies.

Property and casualty insurers had very profitable performances during 2006 and 2007. One of the reasons for this performance was the amount of losses attributable to catastrophes in these years. Catastrophic events impact insurer's results. In 2008, hurricane Ike, along with several other events, had an adverse impact on their results. This came at a time when the P&C insurers were still in a competitive soft market. The turmoil in the financial markets resulted in lower investment income for the insurers. The combination of losses related to catastrophes and the collapse of the financial markets will impact the cost of reinsurance for the RMF. The RMF will strive to continue providing property insurance coverage at a very competitive rate for its customers.

## **General Liability**

The general liability program began in FY88. Over 60 percent of the premium comes from MnSCU. Some of the institutions and agencies had been paying losses out of their current operating budgets; hence, the new program provided them with budget stability since they did not have to absorb the cost of claims. The overall first-year savings for MnSCU alone, for existing coverage, was \$275,000. The other participating agencies received a rate decrease of up to 40 percent, compared to the private marketplace rate, since we eliminate the costs of the redundancies a private insurer includes in their rates. Another distinction between the RMF and private insurers is the simplicity of the rating structure that is utilized and also the fact that the RMF does not require an annual audit of the exposures. The general liability program continues to achieve significant cost savings for MnSCU and other state agencies that participate in the program.

## **Other Self-Insurance**

Rates vary for miscellaneous coverages that we self-insure through the RMF, including inland marine, garagekeepers' legal liability, and homeowners' warranty (aka vendor's warranty). The homeowners' warranty coverage is restricted to a few technical colleges where students receive training by actually building a house that is later sold. The rates for these miscellaneous coverages are up to 30 percent lower than the current rates in the private marketplace because we eliminate the costs of the redundancies a private insurer includes in their rates.

## Investments

In FY09, the division took formal steps to purchase a new, comprehensive risk management information system. An oversight committee was established, composed of a customer representative, a systems representative, and seven division staff. This group developed an RFP, which was published in November, and sent it to over twenty vendors who had expressed an interest in providing this service.

The division received seven valid responses, which were narrowed down to four finalist candidates. The finalists made oral presentations and provided demonstrations of their systems. Based on a formal evaluation of the systems and the division's needs, the committee recommended the division pursue an agreement with a vendor for its system. It is estimated the system will be installed and operational by the end of FY10.

The new system will replace four existing legacy systems with one comprehensive data processing package for the new division. The new system offers cost savings by replacing the maintenance and licensing costs for four systems with one overall system, saving approximately \$90,000 per year. The new system will also provide direct data access to our agencies, allowing improved workflow and improved customer service.

In FY10, property and casualty will incur a depreciation charge of \$61,746 on a capital asset expenditure of \$617,460, which is the result of straight-line depreciating the capital charge over an estimated 10-year useful life.

## Financial Outlook

The March 31, 2009 financial statements show a policyholders' surplus (net assets) of \$5,016,665 which is down 27 percent, or \$1,856,819, over a year ago. The financial outlook of the RMF will depend primarily on:

- Changes in exposure (tort limits) and the frequency and severity of claim activity;
- The condition of the financial and insurance markets which will impact the state's reinsurance rates; and,
- The program's ability to maintain favorable expense ratios.

### **Claim activity**

Claim activity will have the greatest impact on the future financial condition of the Fund. When claim activity is low, the Fund will accumulate policyholder surplus, which will result in dividend distributions back to the policyholders. When claims are more frequent and/or severe, related costs will erode policyholder surplus, possibly requiring a special assessment on policyholders to maintain integrity of the Fund.

Although incoming claim counts have remained steady the past two years, the RMF's total incurred loss increased substantially in FY08 and FY09. Most of the losses occurred in the property and auto liability lines and tended to be more severe, many of them falling in the \$200,000 to \$1 million range.

As the tort limits have increased, severe losses have become increasingly problematic for the Fund. Due to the relatively small size of the pool, a small number of severe cases can have a sizable impact on the Fund. Reducing risk through proactive loss control and claims management practices is fundamental to the future financial condition of the RMF.

### **Condition of financial and insurance markets**

The collapse of the financial markets and worldwide catastrophic losses are resulting in increasing reinsurance rates. The RMF's property reinsurance rate is expected to increase 8 percent and the excess casualty rate is expected to increase 3 percent in FY10. Market observers commonly indicate a "soft

landing” as the insurance market transitions from a highly price-competitive market to one of gradual premium increases. This is in contrast to the decidedly competitive market in recent years which allowed the program to obtain improved terms while at the same time reducing premiums.

### Expense Ratio

The RMD’s goal is to develop and maintain the RMF as a low-cost alternative to the purchase of conventional insurance. One measure in determining our success is to maintain a favorable annual expense ratio as compared to the industry average.

RMD’s current operating expense ratio is 20.8 percent, compared to 32 percent industry-wide. RMD’s operating expense ratio has increased faster than the industry standard in recent years, which is, in part, because the RMF’s expense ratio includes unallocated loss adjusting expenses due to the self-administration of automobile liability, automobile physical damage, property, and general liability. These expenses are excluded from the private sector’s loss expense ratios. Other factors that have contributed to the rise in expense ratio have been an increase in statewide indirect costs and beginning in FY07 the reinsurance broker under contract agreed to a fee rather than a commission, moving this expense from a reinsurance cost to an operating expense.

Overall, the RMD’s low expense ratio has saved nearly \$4.5 million for our customers. The program is committed to maintaining its’ low-cost of operations through continuous improvement efforts, use of new technology, and other cost controls.

### Expected Impact of Pricing

The overall FY10 rate change for participants in the RMF is 4.5 percent. The rates for property and automobile liability will increase, the rate for automobile physical damage will decrease, and general liability will remain unchanged.

- **Auto liability rates will increase** – Although loss ratios have improved since FY06 when the overall ratio was a disappointing 143 percent, a serious loss was reported during the second quarter of FY09. Additionally, the state’s tort limit will increase the third time in three years on July 1, 2009. To increase the likelihood that the tier rating structure will support recent tort cap increases and to provide some relief for a large second quarter loss, each non-sired tier rate will increase \$20 for FY10.
- **Auto physical damage rates will decrease** – In FY08, a number of rate decreases were enacted on the \$1,000 and \$500 deductible options. As a result of the continued improvement in the loss results, the base auto physical damage rates for the \$1,000 and \$500 deductible options will be reduced another 12 percent for these deductible options.
- **Property rates will increase** – Due to an increase in the frequency and the severity of property claims, the FY10 property rates will increase by 5 percent. This is the first increase in property rates since FY03.
- **General liability rates will remain unchanged** – The general liability line continues to enjoy a favorable loss ratio (64 percent in FY08). A rate decrease was considered for this line, but a premium modification to reflect increased tort limits offset that decrease. Therefore, the general liability rates will remain unchanged.

Those agencies that purchase the auto physical damage coverage with the \$1,000 or \$500 deductible option will see the benefit of a reduction in that line on their overall rate increases.

## Assumptions for Rate Matrix

Minnesota Department of Administration  
 Risk Management Division  
 Assumptions: Changes in Expenditures  
 For Fiscal Year 2010

### OPERATING REVENUE/EXPENSES

RSRC 2595 / 2644	<b>REVENUE – Insurance Premiums</b> Change = 6.0% or \$666,288 Self-insured revenues are up due to an overall rate change of 4.5% and a 5% inflationary increase on building and contents values. ??
8000	<b>REVENUE – Interest Income</b> Change = -7.1% or (\$32,604) Interest rates are remaining low. The final result depends on actual interest rates and severity of claims which determine actual cash flow.
2A	<b>RENT</b> Change = 11.9% or \$7,586 Increase is due to more square footage in new quarters, a rent rate increase, and copier lease. We share in the lease of two copiers.
2B	<b>REPAIRS</b> Change = -93.2% or (\$13,674) Moving expenses inflated the repairs expense in FY09, whereas in FY10 the expense should be minimal.
2D	<b>PROFESSIONAL/TECHNICAL SERVICES</b> Change = 45.5% or \$97,885 Increase is due to maintenance fee on the new system and run-off maintenance costs of the old systems; as well as a 5% inflationary increase on the Alliant broker PT contract.
2M	<b>CLAIMS (Including IBNR) – Self Insurance</b> Change = -22.0% or (\$1,561,402) Decrease is due to lower anticipated claims expense and change in the IBNR estimate.
2M	<b>OTHER OPERATING COSTS</b> Change = 70.1% or \$6,178 Increased records storage costs and services from Plant Management.
2M60	<b>REINSURANCE PREMIUM – SELF INSURED</b> Change = 5.7% or \$174,122 Increase is due to an 8% increase in the property reinsurance.
2G/2H	<b>TRAVEL (In-state &amp; Out-of-state)</b> Change = -47.9% or (\$2,763) Decrease is due to a reduction in in-state travel and no planned out-of-state travel in FY10.
2J	<b>SUPPLIES</b> Change = 70.3% or \$8,051 Increase is due primarily to a planned replacement of 2 old printers and additional supplies costs.
2P	<b>STATEWIDE INDIRECT COSTS</b> Change = -54.5% or (\$76,074) Decrease is due to a reduction of indirects.
2K	<b>DEPRECIATION</b> Change = 3115.9% or \$59,826 The increase in depreciation anticipates a capital expenditure for a new risk management information system which has an estimated unit cost of \$617,460 with a 10-year straight-line depreciation starting in year of acquisition.
6E	<b>DIVIDENDS</b> Change = -56.4% or (\$780,646) Dividends are cyclical and depend on loss experience. Due to a few large property losses and a large auto liability loss, the auto liability dividend is lower than normal and no property dividend will be paid out in FY10.

Full-time equivalents (FTEs) for FY10 will be 10.65, which includes a part-time consultant. This business plan includes the reduction of 1.1 FTEs to the FY09 FTEs of 11.75.

The assumptions for the business plan include an inflation factor of 0% for operating expenses.

## Rate Matrix

### FISCAL YEAR 2010 RATE PROJECTIONS

	Automobile Liability	Automobile Physical Damage	General Liability	(Estimated) Property/Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	\$1,676,694	\$669,052	\$ 794,332	\$2,276,886	\$352,383	\$5,769,347
MN Auto Assigned Claims Bureau Expense	7,000					7,000
Estimated Statewide/Agency Allocation	21,074	6,408	14,373	12,215	3,769	57,839
Estimated Miscellaneous Expense	206,645	24,730	112,498	158,758	34,206	536,837
Estimated Salary Expense	318,829	88,564	186,547	235,608	52,642	882,189
Reinsurance Premium	428,550		142,850	2,650,000		3,221,400
Surcharge Premium	71,483					71,483
<b>TOTAL BASE PREMIUM</b>	<b>2,730,275</b>	<b>788,753</b>	<b>1,250,601</b>	<b>5,333,467</b>	<b>443,000</b>	<b>10,546,095</b>
2009 ESTIMATED DIVIDEND	37,818		564,871	0		602,689
<b>TOTAL NET BASE PREMIUM</b>	<b>\$2,692,457</b>	<b>\$788,753</b>	<b>\$685,730</b>	<b>\$5,333,467</b>	<b>\$443,000</b>	<b>\$9,943,406</b>

### ESTIMATED FY10 PREMIUM

Based on Estimated Vehicle Costs and Insurable Values

#### Automobile Liability

Rate per Vehicle	\$194	(\$261 sireded) (\$474 sireded - Public Safety-State Patrol)
Number of Vehicles (FY10 Estimate)	13,700	
Estimated FY10 Premium	\$2,730,275	

#### Automobile Physical Damage

Auto Physical Damage per \$100 Insurable Value	\$0.75	\$ 500 Deductible Option
	\$0.65	\$1,000 Deductible Option
	\$1.47	\$ 500 Deductible Option – Fleet Services, MN State Colleges & Universities*, and Public Safety
	\$1.37	\$1,000 Deductible Option – MN State Colleges & Universities*
	\$1.47	\$2,500 Deductible Option – MAC
Number of vehicles (Estimated)	9,800	
Estimated Insurable Value (FY10)	\$77,981,019	
Estimated FY10 premium	\$ 788,753	

#### General Liability

Specific rates established by exposure	Various
Estimated FY10 premium	\$1,250,601

#### Property (including Boiler and Crime)

Property per \$100 insurable value	Various
Includes \$.023 reinsurance premium	
FY10 estimated total insurable value	\$11,449,658,458
Estimated FY10 premium	\$ 5,333,467

#### Inland Marine

Specific rates established by exposure	Various
FY10 estimated total insurable value	\$134,369,394
Estimated FY10 premium	\$ 400,000

#### Garagekeepers

Specific rates vary by limits of liability	Various
Estimated FY10 premium	\$33,000

#### All Others

Rates established by consultation with insurance broker	Various
Estimated FY10 premium	\$10,000

**TOTAL ESTIMATED FY10 PREMIUM** \$10,546,095

\* Average rates for MnSCU. Actual rates charged will be based on Auto Physical Damage loss experience.

## Rate Matrix Computations

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### MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2010

1. **Describe cost and usage estimation methods.**

**Property** – The billable units for property coverage consist of the total insured property values. A 5 percent inflation factor is applied to the FY09 real property and 5 percent inflation rate to contents values to obtain the billable units for FY10.

**General Liability** – Total square foot area of insured premises and student and teacher FTEs make up the billable units, for the most part, for General Liability. Historical data is used in determining the FY10 billable units for General Liability.

**Auto Liability** – The total number of vehicles reported by insured clients constitutes the billable units for Auto Liability. Historical data, as well as insights pertaining to proposed increases or decreases in the state's fleet; e.g., outsourcing vehicle rentals, impact the billable unit base used for FY10.

**Auto Physical Damage** – Billable auto physical damage units consist of the total number of vehicles that insured clients report to the RMD for the purpose of obtaining comprehensive and collision coverage. Factors influencing billable unit projections are historical data, as well as impending changes in the state's fleet.

2. **Method used to allocate expenses to cost centers by MAPS object class (each cost center should recover its own expenses).**

Insurance premium covers expenses for each line of business.

3. **Treatment of capital equipment, including estimated purchases and depreciation method.**

In FY09, the division took formal steps to purchase a new, comprehensive risk management information system. The division is pursuing an agreement with a vendor for its system. It is estimated the system will be installed and operational by the end of FY2010. The property and casualty program will incur a depreciation charge of \$61,746 on a capital asset expenditure of \$617,460, which is the result of depreciating the capital charge over an estimated 10-year useful life on a straight line basis.



## Six-Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION  
FOR FISCAL YEAR 2010

Rate	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Change FY09/FY10
Automobile Liability per non-sired vehicle - Tier 2	\$158	\$158	\$158	\$174	\$174	\$194	11.49%
Tier 1				\$154	\$154	\$174	12.99%
Tier 3				\$194	\$194	\$214	10.31%
MnDOT & Minnesota State Colleges and Universities	\$158	\$198	\$198	\$194	\$194	\$214	10.31%
Exception: Anoka County	\$210	\$210	\$420	\$700	N/A	N/A	N/A
Dakota County	\$210	\$210	\$210	\$194	\$275	N/A	N/A
Auto Liability per sired vehicle							
Tier 1				\$231	\$231	\$231	0.00%
Tier 2				\$261	\$261	\$261	0.00%
Tier 3				\$291	\$291	\$291	0.00%
Metropolitan Airports Commission	\$237	\$237	\$237	\$261	\$261	\$261	0.00%
Exceptions: Anoka County	\$263	\$263	\$526	\$900	N/A	N/A	N/A
Dakota County	\$263	\$263	\$263	\$291	\$825	N/A	N/A
Public Safety	\$237	\$237	\$474	\$474	\$474	\$474	0.00%
Automobile Physical Damage (per \$100 of insurance)							
\$ 500 deductible	\$0.96	\$0.96	\$0.96	\$0.85	\$0.85	\$0.75	-11.76%
\$1,000 deductible	\$0.90	\$0.90	\$0.80	\$0.75	\$0.75	\$0.65	-13.33%
\$ 500 deductible (selected agencies)	\$1.47	\$1.47	\$1.47	\$1.47	\$1.47	\$1.47	0.00%
\$1,000 deductible (selected agencies)	\$1.37	\$1.37	\$1.37	\$1.37	\$1.37	\$1.37	0.00%
\$1,000 deductible (Dakota County)	\$1.44	\$1.44	\$1.44	\$1.44	\$1.44	N/A	N/A
\$250/\$1,000 deductible (Anoka County)	\$1.58	\$1.58	\$1.58	\$3.95	N/A	N/A	N/A
\$2,500 (MnDOT lease/purchase snowplow chassis)		\$1.70	\$1.70	\$1.70	\$1.70	\$1.70	0.00%
General Liability	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Property (Including Boiler & Crime/Cyber) / per							
\$100 of insurance							
\$ 1,000 deductible	\$0.1250	\$0.1250	\$0.1250	\$0.1250	\$0.1250	\$0.1313	5.00%
\$ 2,500 deductible	\$0.0975	\$0.0825	\$0.0825	\$0.0825	\$0.0825	\$0.0866	5.00%
\$ 5,000 deductible	\$0.0825	\$0.0675	\$0.0675	\$0.0675	\$0.0675	\$0.0709	5.00%
\$ 10,000 deductible	\$0.0750	\$0.0600	\$0.0600	\$0.0600	\$0.0600	\$0.0630	5.00%
\$ 25,000 deductible	\$0.0656	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0525	5.00%
\$ 50,000 deductible	\$0.0600	\$0.0425	\$0.0425	\$0.0425	\$0.0425	\$0.0446	5.00%
\$ 75,000 deductible	\$0.0000	\$0.0000	\$0.0400	\$0.0400	\$0.0400	\$0.0420	5.00%
\$100,000 deductible	\$0.0550	\$0.0375	\$0.0375	\$0.0375	\$0.0375	\$0.0394	5.00%
\$250,000 deductible	\$0.0510	\$0.0340	\$0.0340	\$0.0340	\$0.0340	\$0.0357	5.00%
Inland Marine (per \$100 of insurance)							
Computer Equipment (\$100 min prem 1st yr of new business)							
\$1,000 deductible	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	0.00%
\$ 500 deductible	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	0.00%
\$ 250 deductible	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.00%
\$ 100 deductible	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	0.00%
Fine Arts (\$100 min prem 1st yr of new business)							
\$1,000 deductible - owned exhibits	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.00%
\$1,000 deductible - non-owned exhibits (blanket limit)	\$1.30	\$1.30	\$1.30	\$1.30	\$1.30	\$1.30	0.00%
\$ 500 deductible - owned exhibits	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	0.00%
\$ 500 deductible - non-owned exhibits (blanket limit)	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	0.00%
Contractors' Equipment (\$250 min prem 1st yr of new business)							
\$2,500 deductible	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	0.00%
\$1,000 deductible	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	0.00%
\$ 500 deductible	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	0.00%
Musical Instruments (\$100 min prem 1st yr of new business)							
\$1,000 deductible	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.00%
\$ 500 deductible	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	0.00%
Scoreboards (\$100 min prem 1st yr of new business)							
\$1,000 deductible	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.00%
\$ 500 deductible	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	0.00%
Cameras/ATV (\$100 min prem 1st yr of new business)							
\$1,000 deductible	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	0.00%
\$ 500 deductible	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	0.00%
Radio & TV Towers (\$250 min prem 1st yr of new business)							
\$1,000 deductible	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	0.00%
Miscellaneous Equipment (\$100 min prem 1st yr of new business)							
\$1,000 deductible	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	0.00%
\$ 500 deductible	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	0.00%
Garagekeepers (average premium)	\$826.87	\$826.87	\$826.87	\$826.87	\$826.87	\$826.87	0.00%
Consulting Services Fee Schedule - per hour							
Claims Consulting	\$87.50	\$87.50	\$100.00	\$100.00	\$100.00	\$100.00	0.00%
Underwriting Consulting	\$87.50	\$87.50	\$100.00	\$100.00	\$100.00	\$100.00	0.00%
Other	\$87.50	\$87.50	\$100.00	\$100.00	\$100.00	\$100.00	0.00%
Non-Insured Tort Claims	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	0.00%
Billbacks	Varies	Varies	Varies	Varies	Varies	Varies	N/A

MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION  
FOR FISCAL YEAR 2010

Obj class/RSRC*	FY 2005 <u>ACTUAL</u>	FY 2006 <u>ACTUAL</u>	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ACTUAL</u>	FY 2009 <u>EST/ACTUAL</u>	FY 2010 <u>PROPOSED</u>	\$ CHANGE FY09/FY10	% CHANGE FY09/FY10
<b>Operating Revenues</b>								
Insurance Premiums	9,553,839	9,243,734	9,815,959	9,764,345	9,892,297	10,546,095	653,798	6.6%
Self-Insurance	1,127,097	1,149,247	1,044,639	1,053,545	1,094,380	1,100,000	5,620	0.5%
Billback	1,838	1,750	1,800	1,500	1,200	1,200	-	0.0%
Consulting Services	30,157	113,488	121,055	116,348	113,130	120,000	6,870	6.1%
Non-Insured Tort Claims	10,712,931	10,508,219	10,983,453	10,935,738	11,101,007	11,767,295	666,288	6.0%
<b>Total Operating Revenue</b>								
<b>Operating Expenses</b>								
Claims - Self-Insurance	4,754,608	3,583,167	3,470,103	5,287,808	6,936,344	5,388,847	(1,547,497)	-22.3%
Claims - IBNR	271,643	60,365	(71,143)	(983,389)	163,905	150,000	(13,905)	-8.5%
Salaries and Benefits	727,996	853,822	872,647	966,870	1,012,000	963,992	(48,008)	-4.7%
Rent	33,084	35,459	34,930	36,031	63,514	71,100	7,586	11.9%
Advertising	1,450	-	-	791	-	500	500	0.0%
Repairs	134	2,613	414	6,001	14,674	1,000	(13,674)	-93.2%
Insurance	366	1,134	1,040	1,657	144	155	11	7.6%
Insurance Premium Expense - Billback	1,127,097	1,149,247	1,044,639	1,053,545	1,094,380	1,100,000	5,620	0.5%
Reinsurance Premium - Self-Insurance	2,605,036	2,845,774	3,224,278	3,079,747	3,047,278	3,221,400	174,122	5.7%
Printing	5,146	4,656	5,163	5,066	426	500	74	17.4%
Adjusting Services	193,540	228,643	232,605	316,944	235,345	230,500	(4,845)	-2.1%
Professional/Technical Services	18,000	-	190,000	167,333	160,368	173,686	13,318	8.3%
Legal & Other Services	51,262	5,249	317	11,090	54,553	139,100	84,547	155.0%
Data Processing - computer services	5,577	66,737	73,838	86,309	59,094	60,000	906	1.5%
Communications	48,464	38,135	41,450	30,050	9,795	10,650	855	8.7%
Other Operating Costs	4,414	11,964	10,748	13,198	8,817	14,995	6,178	70.1%
Travel	4,081	8,329	6,747	5,714	5,763	3,000	(2,763)	-47.9%
Membership & Employee Development	2,880	1,476	2,826	4,500	3,648	4,000	352	9.6%
Supplies	25,116	24,749	17,172	11,303	11,449	19,500	8,051	70.3%
Statewide Indirect Costs	46,076	39,827	75,987	141,200	139,697	63,623	(76,074)	-54.5%
Depreciation	4,728	4,728	1,179	-	1,920	61,746	59,826	3115.9%
<b>Total Operating Expenses</b>	<b>9,930,699</b>	<b>8,966,075</b>	<b>9,194,939</b>	<b>10,241,769</b>	<b>13,023,114</b>	<b>11,678,294</b>	<b>(1,344,820)</b>	<b>-10.3%</b>
<b>Operating Income (Losses)</b>	<b>782,232</b>	<b>1,542,144</b>	<b>1,788,514</b>	<b>693,969</b>	<b>(1,922,107)</b>	<b>89,001</b>	<b>2,011,108</b>	<b>-104.6%</b>
<b>Nonoperating Revenues (Expenses)</b>								
Interest Earnings	352,684	721,887	920,208	795,644	457,604	425,000	(32,604)	-7.1%
Policyholder Dividend Expense	(1,729,215)	(1,361,289)	(1,036,430)	(1,875,409)	(1,383,335)	(602,689)	780,646	-56.4%
Non-Operating Revenues	-	48,899	-	-	-	-	0	0.0%
<b>Total Nonoperating Revenue (Expenses)</b>	<b>(1,376,531)</b>	<b>(590,503)</b>	<b>(116,222)</b>	<b>(1,079,765)</b>	<b>(925,731)</b>	<b>(177,689)</b>	<b>748,042</b>	<b>-80.8%</b>
<b>Income (Losses) before Contributions and Transfers</b>								
Transfers	-	-	-	-	-	-	-	-
<b>Net Income (Loss) before Contributions</b>	<b>(594,299)</b>	<b>951,641</b>	<b>1,672,291</b>	<b>(385,797)</b>	<b>(2,847,838)</b>	<b>(88,688)</b>	<b>2,759,150</b>	<b>-96.9%</b>
<b>Retained Earnings, Beginning Period</b>	<b>6,258,716</b>	<b>5,664,417</b>	<b>6,616,058</b>	<b>8,288,761</b>	<b>7,906,204</b>	<b>5,058,366</b>	<b>(2,847,838)</b>	<b>-36.0%</b>
Adjustment to Retained Earnings	-	-	412	3,239	-	-	-	-
<b>Retained Earnings, Ending Period</b>	<b>5,664,417</b>	<b>6,616,058</b>	<b>8,238,761</b>	<b>7,906,204</b>	<b>5,058,366</b>	<b>4,969,678</b>	<b>(88,688)</b>	<b>-1.8%</b>
<b>Reconciliation to Net Assets</b>								
Retained Earnings	5,664,417	6,616,058	8,288,761	7,906,204	5,058,366	4,969,678	(88,688)	-1.8%
Contributed Capital	0	-	-	-	-	-	-	-
<b>Total Net Assets, Ending Period</b>	<b>5,664,417</b>	<b>6,616,058</b>	<b>8,288,761</b>	<b>7,906,204</b>	<b>5,058,366</b>	<b>4,969,678</b>	<b>(88,688)</b>	<b>-1.8%</b>

## Detailed Capital Assets and Technology FY10 Purchases

MINNESOTA DEPARTMENT OF ADMINISTRATION  
 RISK MANAGEMENT DIVISION  
 FOR FISCAL YEAR 2010

Description of Item	Org #	Org Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 12 Demand Survey	If yes, identify quarter in which item is planned to be purchased.
							Yes or No	
Risk Management Information System Development	6100	Operations	System that supports Property & Casualty & Workers Comp functions	1	387,060	387,060	No	
Sub-total of items with \$100,000 unit cost or more as identified in the business plan.						387,060		
Sub-total of items with unit cost less than \$100,000						0.00		
<b>GRAND TOTAL</b>						<b>387,060</b>		

## MAPS Spending Plan by Object Code

MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION  
FOR FISCAL YEAR 2010  
Fund 410

Revenue Description	Revenue Source Code	Org #6100    Org #6200    Org #6400			
		Total	Operations	Claims	Tort Claims
Self Insurance/					
Purchased Insurance	2595	11,647,295	0	11,647,295	0
Non-Insured Tort Claims	2644	120,000	0	0	120,000
Interest	8000	425,000	0	425,000	0
<b>Total</b>		<b>12,192,295</b>	<b>0</b>	<b>12,072,295</b>	<b>120,000</b>
Expense Description	Object Code				
Salaries	1A	871,585	789,902	0	81,683
Part-time/Seasonal	1B	45,920	45,920	0	0
Overtime	1C	0	0	0	0
Premium Pay	1D	0	0	0	0
Other Benefits	1E	46,487	46,367	0	120
Space Rent	2A	71,100	63,990	0	7,110
Repairs	2B	1,000	900	0	100
Printing/Advertising	2C	1,000	900	0	100
Prof/Tech Services	2D	632,536	312,036	320,500	0
Computer & Systems Svc	2E	60,000	55,995	0	4,005
Communications	2F	10,650	9,150	0	1,500
Travel - In-state	2G	3,000	2,750	0	250
Travel - Out-of-state	2H	0	0	0	0
Supplies	2J	19,500	18,000	0	1,500
Equipment *	2K	392,360	391,830	0	530
Employee Development	2L	4,000	3,500	0	500
Claims & Insurance	2M	9,555,097	9,350	9,545,247	500
Statewide Indirects	2P	63,623	57,839	0	5,784
Agency Provided Prof/Tech	2S	0	0	0	0
Attorney General	2Q	225,750	750	225,000	0
Dividend	6E	602,689	0	602,689	0
<b>Total</b>		<b>12,606,297</b>	<b>1,809,179</b>	<b>10,693,436</b>	<b>103,682</b>
Plus: Adjustments	Depreciation	61,746	61,746	0	0
<b>Total</b>					
Minus:		387,060	387,060	0	0
<b>Rate Matrix Amount</b>		<b>12,280,983</b>	<b>1,483,865</b>	<b>10,693,436</b>	<b>103,682</b>

\* 2K includes the cost for a Risk Management Information System which is shared with Workers' Comp

## MAPS Spending Plan by Organization Code

### MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION - PROPERTY & CASUALTY FISCAL YEAR 2010

#### Reconciliation:

6100	Operating expenses	1,809,179
6200	Claims, Reinsurance, and Dividends	9,593,436
6400	Non-Insured Tort Claims Operating Expenses	103,682
	Purchased Insurance (Billbacks)	<u>1,100,000</u>
<b>TOTAL</b>		<b>12,606,297</b>

#### Self-Insurance

	Other Operations	Allied - 2D	Outside Legal - 2D	Attorney General - 2Q	Dividends	Totals
601Z Auto Liability	1,763,331	176,913	30,000	135,000	37,818	2,143,062
602Z Auto Physical Damage	649,514	14,538	5,000		0	669,052
610Z General Liability	804,914	7,268	35,000	90,000	564,871	1,502,053
611Z Liquor Liability	0	0			0	0
620Z Property	4,746,346	10,025			0	4,756,371
621Z Builder's Risk	50,000	2,000			0	52,000
622Z Business Interruption	0	0			0	0
625Z Boiler & Machinery	45,362	1,103			0	46,465
626Z Inland Marine	321,780	1,103			0	322,883
627Z Garagekeeper's Liability	15,000	2,000			0	17,000
628Z Crime	25,000	1,500			0	26,500
630Z Environmental	4,000	1,000			0	5,000
636Z Public Officials E & O	4,000	2,500			0	6,500
638Z Homeowner's Warranty	5,000	550			0	5,550
640Z Wkr's Comp/Hlth & Safety	1,000	0			0	1,000
6200 Other Expenses	10,000	10,000	20,000		0	40,000
<b>TOTAL</b>	<b>8,445,247</b>	<b>230,500</b>	<b>90,000</b>	<b>225,000</b>	<b>602,689</b>	<b>9,593,436</b>

Source is 2010 rate projections in the Business Plan + MAPS Accounting System (FY10 Budget vs. Actual)  
IBNR = \$150,000

Reinsurance 601Z is \$452,379 for Excess Liability - Auto  
details: 610Z is \$150,793 for Excess Liability - General  
620Z is \$2,404,638 - Property  
625Z is \$45,362 - Boiler & Machinery

#### Purchased Insurance by Org - FY10

650Z	General Liability	20,000
651Z	Auto Liability	3,000
653Z	Professional Liability Medical Malpractice	120,000
654Z	Student Intern Professional Liability	140,000
655Z	Accident Insurance	30,000
660Z	Property	3,000
665Z	Package Policies	3,000
668Z	Crime	100,000
669Z	Bonds	3,000
670Z	Foster Care	403,000
672Z	Aviation	200,000
676Z	Education (Directors & Officers)	25,000
680Z	Workers' Compensation	<u>50,000</u>
<b>TOTAL</b>		<b>1,100,000</b>

## Statement of Net Assets

	FY09	FY08
STATE OF MINNESOTA RISK MANAGEMENT FUND 410 STATEMENT OF NET ASSETS MARCH 31, 2009		
UNAUDITED 04/13/09		
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	17,314,317.20	18,250,359.27
Accounts Receivable	137,277.80	11,878.99
Prepaid Expenses	800.00	0.00
Prepaid Worker's Compensation Insurance	327.25	0.00
Prepaid Reinsurance	761,295.90	775,607.51
Prepaid Billback Insurance	339,347.02	344,045.74
Reinsurance Recoverable	643,181.00	693,704.00
Due From Others – Nonoperating (Note 3)	0.00	6,509.77
Total Current Assets	<u>19,196,546.17</u>	<u>20,082,105.28</u>
<b>NONCURRENT ASSETS</b>		
Capital Assets (Note 4)	14,180.72	14,180.72
Less: Accumulated Depreciation	<u>(14,180.72)</u>	<u>(14,180.72)</u>
Total Noncurrent Assets	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u>19,196,546.17</u>	<u>20,082,105.28</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	60,711.27	74,946.62
Salaries Payable	36,317.50	31,496.00
Claims Payable	6,771,719.00	6,357,298.00
Claims Payable – IBNR (Note 1)	4,238,100.00	3,754,584.00
Due to Other Funds – Nonoperating (Note 7)	9,636.04	10,604.61
Unearned Premium – Self Insurance	2,530,924.00	2,482,062.00
Unearned Premium – Billback	407,625.73	409,872.00
Compensated Absences Payable (Note 5)	10,266.36	6,436.68
Total Current Liabilities	<u>14,065,299.90</u>	<u>13,127,299.91</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences Payable (Note 5)	112,566.68	81,321.54
Net OPEB Obligation (Note 6)	<u>2,014.82</u>	<u>0.00</u>
Total Noncurrent Liabilities	<u>114,581.50</u>	<u>81,321.54</u>
<b>Total Liabilities</b>	<u>14,179,881.40</u>	<u>13,208,621.45</u>
<b>NET ASSETS (Note 8)</b>		
Invested in Capital Assets, Net of Related Debt	0.00	0.00
Unrestricted Net Assets	<u>5,016,664.77</u>	<u>6,873,483.83</u>
<b>TOTAL NET ASSETS</b>	<u>5,016,664.77</u>	<u>6,873,483.83</u>

## Statement of Revenues, Expenses & Changes in Net Assets

STATE OF MINNESOTA  
 RISK MANAGEMENT FUND 410  
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS  
 FOR PERIOD ENDED MARCH 31, 2009

UNAUDITED  
 04/13/09

	FY09 QTD	FY09 YTD	FY08 QTD	FY08 YTD
<b>OPERATING REVENUES</b>				
Insurance Premiums – Self Insurance	2,437,884.00	7,427,297.00	2,420,465.00	7,325,563.00
Insurance Premiums – Billback	287,308.00	779,380.00	283,059.00	769,737.00
Non-Insured Tort Claims	28,358.00	84,529.50	29,475.00	86,549.00
Consulting Services	1,200.00	1,200.00	1,500.00	1,500.00
Total Operating Revenues	2,754,750.00	8,292,406.50	2,734,499.00	8,183,349.00
<b>OPERATING EXPENSES (Note 1)</b>				
Claims – Self Insurance	1,708,722.58	5,201,343.57	1,477,411.41	4,855,213.69
Claims – IBNR	563,905.00	563,905.00	(153,000.00)	(903,000.00)
Salaries & Benefits	248,084.85	718,146.42	242,118.05	698,640.10
Rent	23,422.61	45,967.01	7,507.95	25,844.13
Advertising	0.00	0.00	0.00	790.80
Repairs	1,956.32	14,674.01	0.00	6,001.00
Insurance	(111.00)	144.20	0.00	1,657.22
Insurance Premium – Billback	287,308.00	779,380.00	283,059.00	769,737.00
Insurance Premium – Self Insurance	761,295.90	2,285,981.90	775,608.52	2,303,676.52
Printing	154.55	425.69	165.93	340.17
Professional Services – Adjuster	64,195.76	160,344.63	102,540.86	240,082.79
Professional Services – Broker	0.00	160,368.00	(105.00)	157,638.68
Professional Services – Legal and Other	9,000.00	45,552.85	218.88	218.88
Computer Services	14,641.01	45,093.94	17,363.20	70,612.02
Communications	2,247.17	7,795.36	9,917.82	22,014.87
Travel	838.34	5,263.05	573.46	4,979.44
Other Operating Costs	392.84	8,466.86	1,203.96	12,469.93
Memberships & Employee Development	1,357.10	3,498.24	1,579.95	3,104.95
Supplies	3,113.24	7,948.78	2,837.57	7,017.25
Depreciation	0.00	0.00	0.00	0.00
Indirect Costs	34,925.00	104,775.00	35,300.00	105,900.00
Total Operating Expenses	3,725,449.27	10,159,074.51	2,804,301.56	8,382,939.44
<b>OPERATING INCOME (LOSS)</b>	<b>(970,699.27)</b>	<b>(1,866,668.01)</b>	<b>(69,802.56)</b>	<b>(199,590.44)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Earnings	102,844.21	357,604.34	205,340.30	659,721.56
Policyholder Dividend Expense	148.00	(1,383,335.00)	0.00	(1,875,409.00)
Non-Operating Revenues	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses)	102,992.21	(1,025,730.66)	205,340.30	(1,215,687.44)
<b>CHANGE IN NET ASSETS</b>	<b>(867,707.06)</b>	<b>(2,892,398.67)</b>	<b>135,537.74</b>	<b>(1,415,277.88)</b>
<b>NET ASSETS, BEGINNING</b>	<b>5,884,371.83</b>	<b>7,906,204.43</b>	<b>6,737,946.09</b>	<b>8,288,761.71</b>
Adjustment to Net Assets (Note 9)	0.00	2,859.01	0.00	0.00
<b>NET ASSETS, ENDING</b>	<b>5,016,664.77</b>	<b>5,016,664.77</b>	<b>6,873,483.83</b>	<b>6,873,483.83</b>

## Statement of Cash Flows

STATE OF MINNESOTA  
 RISK MANAGEMENT FUND 410  
 STATEMENT OF CASH FLOWS  
 FOR QUARTER ENDED MARCH 31, 2009

UNAUDITED  
 04/13/09

### CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	10,908,589.48
Receipts from Other Revenue	0.00
Payments to Employees	(716,230.38)
Payments to Suppliers for Goods and Services	(4,738,970.43)
Payments for Insurance Claims	(3,456,398.57)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>1,996,990.10</b>

### CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Policyholder Dividend Payments	(1,383,335.00)
Non-operating Revenues	(289.35)
<b>Net Cash Provided by (Used for) Non-capital Financing Activities</b>	<b>(1,383,624.35)</b>

### CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchases of Fixed Assets	0.00
Proceeds from Sale of Fixed Assets	0.00
Payments of Interest	0.00
Capital Contributions	0.00
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>0.00</b>

### CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	357,604.34
Securities Lending Collateral	0.00
<b>Net Cash Provided by (Used for) Investing Activities</b>	<b>357,604.34</b>

### NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents – Beginning	16,343,347.11
Cash and Cash Equivalents – Ending	17,314,317.20

### Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:

Operating Income	(1,866,668.01)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:	
Depreciation Expense	0.00
(Increase) decrease in reinsurance recovery	300,523.00
(Increase) decrease in accounts receivable	(111,816.40)
(Increase) decrease in due from other funds	2,859.01
(Increase) decrease in prepaid expenses	(1,026,069.76)
(Increase) decrease in prepaid WC Insurance	(327.25)
(Increase) decrease in other current assets	0.00
Increase (decrease) in accounts payable	(40,080.16)
Increase (decrease) in salaries payable	(15,294.12)
Increase (decrease) in due to other fund	0.00
Increase (decrease) in due to others	0.00
Increase (decrease) in sales tax payable	0.00
Increase (decrease) in compensated absences	17,537.41
Increase (decrease) in net OPEB obligation	0.00
Increase (decrease) in deferred revenue	2,727,999.38
Increase (decrease) in claims payable	2,008,327.00
Increase (decrease) in current liabilities	0.00
<b>Total Adjustments</b>	<b>3,863,658.11</b>

### Net Cash Provided by (Used for) Operating Activities

**1,996,990.10**

### Non-cash Investing, Capital, and Financing Activities:

None



## Budget to Actual Comparison

STATE OF MINNESOTA  
RISK MANAGEMENT FUND 410  
BUDGET TO ACTUAL COMPARISON  
FOR QUARTER ENDED MARCH 31, 2009

Unaudited  
04/13/09

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUE</b>						
Insurance Premiums –						
Self Insurance	2,521,632.00	7,564,896.00	2,437,884.00	7,427,297.00	(83,748.00)	(137,599.00)
Insurance Premiums – Billback	275,000.00	825,000.00	287,308.00	779,380.00	12,308.00	(45,620.00)
Non-Insured Tort Claims	30,000.00	90,000.00	28,358.00	84,529.50	(1,642.00)	(5,470.50)
Consulting Services	375.00	1,125.00	1,200.00	1,200.00	825.00	75.00
Total Operating Revenue	<u>2,827,007.00</u>	<u>8,481,021.00</u>	<u>2,754,750.00</u>	<u>8,292,406.50</u>	<u>(72,257.00)</u>	<u>(188,614.50)</u>
<b>OPERATING EXPENSES</b>						
Claims – Self Insurance	1,245,065.50	3,735,196.50	1,708,722.58	5,201,343.57	(463,657.08)	(1,466,147.07)
Claims – IBNR	37,500.00	112,500.00	563,905.00	563,905.00	(526,405.00)	(451,405.00)
Salaries & Benefits	250,044.25	750,132.75	248,084.85	718,146.42	1,959.40	31,986.33
Rent	10,600.00	31,800.00	23,422.61	45,967.01	(12,822.61)	(14,167.01)
Advertising	250.00	750.00	0.00	0.00	250.00	750.00
Repairs	1,250.00	3,750.00	1,956.32	14,674.01	(706.32)	(10,924.01)
Insurance	400.00	1,200.00	(111.00)	144.20	511.00	1,055.80
Insurance Premium – Billback	275,000.00	825,000.00	287,308.00	779,380.00	(12,308.00)	45,620.00
Insurance Premium –						
Self Insurance	763,293.00	2,289,879.00	761,295.90	2,285,981.90	1,997.10	3,897.10
Printing	1,250.00	3,750.00	154.55	425.69	1,095.45	3,324.31
Professional Services –						
Adjuster	57,625.00	172,875.00	64,195.76	160,344.63	(6,570.76)	12,530.37
Professional Services – Broker	16,658.25	210,342.75	0.00	160,368.00	16,658.25	49,974.75
Professional Services –						
Legal and Other	187.50	562.50	9,000.00	45,552.85	(8,812.50)	(44,990.35)
Computer Services	10,600.00	31,800.00	14,641.01	45,093.94	(4,041.01)	(13,293.94)
Communications	3,615.00	10,845.00	2,247.17	7,795.36	1,367.83	3,049.64
Travel	1,875.00	5,625.00	838.34	5,263.05	1,036.66	361.95
Other Operating Costs	7,414.75	22,244.25	392.84	8,466.86	7,021.91	13,777.39
Memberships &						
Employee Development	1,250.00	3,750.00	1,357.10	3,498.24	(107.10)	251.76
Supplies	3,962.50	11,887.50	3,113.24	7,948.78	849.26	3,938.72
Depreciation	15,000.00	45,000.00	0.00	0.00	15,000.00	45,000.00
Indirect Costs	34,924.25	104,772.75	34,925.00	104,775.00	(0.75)	(2.25)
Total Operating Expenses	<u>2,737,765.00</u>	<u>8,373,663.00</u>	<u>3,725,449.27</u>	<u>10,159,074.51</u>	<u>(987,684.27)</u>	<u>(1,785,411.51)</u>
<b>OPERATING INCOME (LOSS)</b>	<u>89,242.00</u>	<u>107,358.00</u>	<u>(970,699.27)</u>	<u>(1,866,668.01)</u>	<u>(1,059,941.27)</u>	<u>(1,974,026.01)</u>
<b>NON-OPERATING REVENUE (EXPENSES)</b>						
Interest Earnings	156,250.00	468,750.00	102,844.21	357,604.34	(53,405.79)	(111,145.66)
Policyholder Dividend Expense	0.00	(1,368,763.00)	148.00	(1,383,335.00)	148.00	(14,572.00)
Non-operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenue (Expenses)	<u>156,250.00</u>	<u>(900,013.00)</u>	<u>102,992.21</u>	<u>(1,025,730.66)</u>	<u>(53,257.79)</u>	<u>(125,717.66)</u>
<b>NET INCOME (LOSS)</b>	<u>245,492.00</u>	<u>(792,655.00)</u>	<u>(867,707.06)</u>	<u>(2,892,398.67)</u>	<u>(1,113,199.06)</u>	<u>(2,099,743.67)</u>

## Footnotes to Financial Statements

STATE OF MINNESOTA  
RISK MANAGEMENT FUND 410  
FOOTNOTES TO FINANCIAL STATEMENTS  
FOR QUARTER ENDED MARCH 31, 2009

UNAUDITED  
04/13/09

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Risk Management Internal Service Fund utilizes full accrual accounting pursuant to M.S. 16A.055.

The fund provides automobile liability, general liability, automobile physical damage, property, boiler and machinery insurance on real and personal property; business interruption, and other insurance coverage to state agencies. Insurance coverage generally coincides with the fiscal year and revenue is recognized over the period of coverage. Coverage was first issued beginning January 1, 1987. The fund also purchases reinsurance from reinsurance companies to protect itself from catastrophic losses and the aggregation of losses. The fund also purchases commercial insurance at state agencies' request and bills those agencies at cost; these revenues and expenses are referred to as "Billbacks" and are pro-rated over the lives of the various policies; those revenues and expenses are identified separately.

Expenses are based on data received from the MAPS accounting system, and from subsidiary records.

An estimated liability has been included for claims incurred but not reported (IBNR).

This financial statement includes claims information known as of March 31, 2009 for claims incurred prior to April 1, 2009.

### 2. LEGISLATION & AUTHORITY

The Risk Management Internal Services Fund was created by Minnesota Laws 1986, Chapter 455, Section 3 (MS 16B.85 Subd. 2).

### 3. DUE FROM OTHERS - NONOPERATING

In FY06, a settlement agreement was filed by the New York Attorney General and an Amended Citation issued by the New York State Superintendent of Insurance to compensate eligible policyholder clients. The total compensation is \$53,607.36. In FY08, Risk Management received the final outstanding payment due for \$6,509.77 from this settlement.

### 4. CAPITAL ASSETS

	Acquisition Cost	Accrued Depreciation
Balances as of 07/01/08	\$14,180.72	(\$14,180.72)
Additions	-	-
Deletions	-	-
Write-offs	-	-
Current Depreciation	-	-
Balances as of 3/31/09	\$14,180.72	(\$14,180.72)

The 3rd quarter of FY09 indicates that all capital assets are fully depreciated.

### 5. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in their collective bargaining agreements. This leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

	Short Term	Long Term
Compensated Absences, Beginning Balance	8,351.52	96,944.11
Increases in Compensated Absences	1,914.84	15,622.57
Decreases in Compensated Absences	-	-
Compensated Absences, Ending Balance	10,266.36	112,566.68

**6. NET OPEB OBLIGATION**

During FY08, the State of Minnesota implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. This statement requires the state to measure and report other postemployment benefits (OPEB) expenses and related liabilities.

**7. DUE TO OTHER FUNDS**

In FY09, the total Due To Other Funds of \$9,636.04 is for the health and safety committee to purchase supplies and/or memberships.

In FY08, the total Due to Other Funds of \$10,604.61 is the summation of the following:

- \* \$10,032.26 to health and safety committee to purchase supplies and/or memberships.
- \* \$ 572.35 to other state agencies and political subdivisions as a settlement agreement, filed by New York Attorney General & New York State Superintendent of Insurance for overcharges of brokerage fees. This amount will be returned as received from the settlement in FY09.

**8. NET ASSETS**

During FY02, the State of Minnesota implemented new accounting standards, as prescribed by the Governmental Accounting Standards Board (GASB). The standards include revised statement formats which resulted in the change from retained earnings to net asset reporting. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Invested in Capital Assets, Net of Related Debt	0.00
Unrestricted Net Assets	<u>5,016,664.77</u>
Total Net Assets	<u>5,016,664.77</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	7,906,204.43	6,242,205.77	5,884,371.83	0.00
Prior Period Adjustment	2,859.01	0.00	0.00	0.00
Quarterly Net Income (Loss)	<u>(1,666,857.67)</u>	<u>(357,833.94)</u>	<u>(867,707.06)</u>	<u>0.00</u>
Ending Retained Earnings	6,242,205.77	5,884,371.83	5,016,664.77	0.00
Add: Capital Contributions	0.00	0.00	0.00	0.00
Reconciliation to Total Net Assets	<u>6,242,205.77</u>	<u>5,884,371.83</u>	<u>5,016,664.77</u>	<u>0.00</u>

**9. ADJUSTMENT TO NET ASSETS**

During the 1st quarter of FY09, there was a prior period adjustment of \$2,859.01. This adjustment reflects a reduction to expenses that were overstated in FY08.

## Dividends

Dividend declarations vary by line of insurance and the maturity or conclusion of claims. The following outlines the dividend strategy exercised by the RMF.

**Property Dividend:** Property losses have the shortest maturity and payment pay out, so dividends are generated quickly with a 25 percent dividend declaration just 24 months after the close of the policy year, and 25 percent for each of the three years thereafter.

**Automobile Liability:** Automobile Liability losses take longer than property losses to mature and be paid. Dividends are declared 36 months after the close of the policy year, based on the experience of that year, and are paid out over a four-year time period (35 percent, 25 percent, 25 percent, and 15 percent, respectively).

**General Liability:** General Liability takes an even longer time to mature, resulting in a 48-month period before the first dividend declaration; however, the pay out pattern is the same as Automobile Liability (35 percent, 25 percent, 25 percent, and 15 percent, respectively).

### Dividend Guidelines

1. Predicated on the division's responsibility to maintain adequate funds to pay obligations, dividends will only be declared and paid at the discretion of the RMD, following approval by the Risk Management Advisory Committee.
2. Dividends declared for an entity that merges with a second entity will be paid to the successor entity.
3. Dividends declared for an entity that ceases to exist, provided financial functions of that entity have ceased, or voluntarily leaves the Risk Management Fund, will be placed back into the dividend pool to be distributed, on a pro-rata basis, among existing participants.
4. Dividends are declared and distributed by line of business. Participants having negative balances will be subsidized by participants having positive balances until the number of participants with negative balances reaches zero. The remaining declared dividends will be distributed only to participants with positive balances. If an entire line(s) of business develops unfavorably, it may then be necessary to subsidize that line(s) from other lines.
5. For any insured, if their pre-dividend period results have a negative balance in a line of business that is subject to dividends, the payment of a dividend for that insured will be waived until such time as the insured's results return to profitability in both the pre-dividend and the dividend pay out periods.

### Risk Management Division

#### Dividend Criteria

#### Dividend Pay Out Pattern in Years after Policy Year is Closed

Lines of Business	Dividend Start Date	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Property	24 mos. after fiscal year closes	0%	0%	25%	25%	25%	25%	0%	0%	100%
Auto Liability	36 mos. after fiscal year closes	0%	0%	0%	35%	25%	25%	15%	0%	100%
General Liability	48 mos. after fiscal year closes	0%	0%	0%	0%	35%	25%	25%	15%	100%

**Dividend Payment in FY10:** The total estimated dividends to be paid in FY10, as of 3/31/2009, will be \$602,689 (Auto \$37,818, General Liability \$564,871).

**Estimated Dividend Summary  
Loss Experiences  
Calculated as of 3/31/2009**

	Auto Liability	General Liability	Property	Total
FY08 Payable in FY10	\$ 37,818	\$ 564,871	\$ (83,283)	\$ 519,406
FY09 Payable in FY10*	360,759	595,611	510,295	1,466,665
Total FY08 and FY09	398,577	1,160,482	427,012	1,986,071

\*Dividend Retained

Below is a summary of dividends by line of business and by agency. A final decision regarding payment of dividends in FY10 will be made either at the July 17 Risk Management Advisory Committee Meeting or by e-mail vote of Committee members, and will be based on Loss Experiences calculated at the end of FY09.

**Dividend Summary Estimate Calculated as of 3/31/09 Loss Experiences**

Agency	Property	Auto Liability	General Liability	Total Dividends
Administration, Department of	0	6,339	7,110	13,449
Administrative Hearings, Office of	0	0	1,010	1,010
Agriculture, Department of	0	33	0	33
Amateur Sports Commission	0	58	0	58
Arts Board	0	0	249	249
Attorney General's Office	0	0	5,020	5,020
Chicano Latino Affairs Council	0	0	53	53
Chiropractic Board	0	0	505	505
Commerce, Department of	0	72	0	72
Corrections, Department of	0	0	30,987	30,987
Dentistry, Board of	0	0	548	548
Education, Department of	0	2	5,832	5,834
Electricity, Board of	0	0	402	402
Emergency Medical Services Regulatory Board	0	0	224	224
Environmental Assistance, Office of	0	8	35	43
Gambling Control Board	0	0	393	393
Health, Department of	0	0	10,553	10,553
Higher Education Facilities Authority	0	0	92	92
Higher Education Services Office	0	0	869	869
Human Rights, Department of	0	0	597	597
Human Services, Department of	0	1,447	15,731	17,178
Investment Board	0	0	283	283
Iron Range Resources Agency (IRRA)	0	146	82,989	83,135
Lawyers Professional Responsibility Board	0	0	414	414
Medical Practices Board	0	0	162	162
Metropolitan Airports Commission	0	1,003	27,422	28,425
Metropolitan Council	0	98	0	98
Metropolitan Radio Board	0	4	10,032	10,036
Military Affairs, Department of	0	155	0	155
Minnesota Technology	0	0	938	938
Minnesota Zoo	0	816	20,120	20,936

	Property	Auto Liability	General Liability	Total Dividends
MN State Academies	0	218	0	218
MN State Colleges & Universities	0	3,216	279,993	283,209
Natural Resources, Department of	0	14,692	7,602	22,294
Nursing, Board of	0	0	30	30
Perpich School for the Arts	0	0	6,601	6,601
Pharmacy, Board of	0	0	586	586
Physical Therapy, Board of	0	0	9	9
Pollution Control Agency	0	318	2,951	3,269
Public Defense Board	0	0	3,319	3,319
Public Employees Retirement Association	0	7	1,736	1,743
Public Safety, Department of	0	0	14,395	14,395
Public Service, Department of	0	164	0	164
Revenue, Department of	0	2	0	2
Secretary of State	0	0	749	749
Social Work, Board of	0	0	208	208
State Agricultural Society (State Fair)	0	415	1,325	1,740
State Auditor	0	0	1,149	1,149
State Lottery	0	0	4,315	4,315
Supreme Court	0	0	119	119
Teachers Retirement Association	0	0	1,065	1,065
Transportation, Department of	0	8,559	2,647	11,206
Treasurer's Office	0	0	122	122
Veterans Affairs, Department of	0	46	473	519
Veterans Homes Board	0	0	12,568	12,568
Veterinary Medicine, Board of	0	0	20	20
World Trade Center	0	0	319	319
<b>Total Dividends</b>	<b>0</b>	<b>37,818</b>	<b>564,871</b>	<b>602,689</b>

**Minnesota Department of Administration  
Risk Management Division  
Retained Liability Lines of Coverage  
Statement of Actuarial Opinion  
as of March 31, 2009**

**Identification**

I, Kevin J. Moynihan, Principal, Upper Midwest Insurance Services, LLC am a Member of the American Academy of Actuaries and an Associate of the Casualty Actuarial Society. I meet the qualification standards to render a Statement of Actuarial Opinion ("Opinion") with respect to property and casualty loss and allocated loss adjustment expense ("ALAE") reserves. I have been retained by the Minnesota Department of Administration, Risk Management Division ("Division") to render this Opinion with respect to the Division's loss and ALAE reserves as of March 31, 2009.

**Scope**

The Division is responsible for the self-insurance program for the State of Minnesota ("State") which includes the automobile liability and general liability risks of the State.

I have examined the reserves summarized below in Table A, as shown in the current Annual Report of the Division as prepared for filing with regulatory officials, as of March 31, 2009.

**Table A  
Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 3,985,000	\$ 4,246,000	\$ 4,662,000
General Liability	\$ 1,787,000	\$ 1,994,000	\$ 2,230,000
Total	\$ 5,772,000	\$ 6,240,000	\$ 6,892,000

In forming my opinion on the loss and ALAE reserves, I prepared an actuarial analysis using loss and ALAE data valued as of March 31, 2009. The actuarial analysis employs methodologies considered generally acceptable by the Casualty Actuarial Society.

Unallocated loss adjustment expense ("ULAE") reserves, if any, are outside the scope of this Opinion. The loss and ALAE reserves indicated above make no provision for ULAE reserves.

This Opinion is limited to loss and ALAE reserves. All other balance sheet or income statement items are excluded from the Opinion. The Opinion assumes that reserves are supported by valid

assets, which have suitably scheduled maturities and adequate liquidity to meet cash flow requirements. Further, the Opinion assumes that any reinsurance is valid and collectible.

The Division does not discount its loss and ALAE reserves for the time value of money.

This Opinion makes no provision for future emergence of new classes of losses or types of losses that are not sufficiently represented in the historical data or which are not yet quantifiable.

An accrual outside the range of reserves indicated above in Table A will provide increased (decreased for the low range) conservatism in the form of a risk margin.

Finally, actuarial projections involve estimates of future events. Thus, there can be no assurance that actual results will not differ, perhaps materially, from the estimates reflected above.

#### Review and Verification of Data

Responsible parties representing the Division have provided the necessary data. I have relied upon the accuracy and completeness of this data without independent audit or verification.

The data included:

- Paid and incurred loss and allocated loss adjustment expense data organized by individual claimant and organized by fiscal year.
- Exposure data organized by fiscal year.
- Per occurrence retention level by fiscal year

#### Expression of Opinion

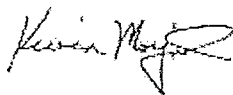
In my opinion, the net loss and ALAE reserves indicated above in Table A:

- meet the requirements of the insurance laws of the State of Minnesota;
- are computed in accordance with generally accepted loss reserving standards and principles; and
- make a reasonable provision in the aggregate for all net unpaid loss and ALAE obligations of the Division under the terms of its policies and agreements.

This Opinion is based on information available to March 31, 2009.

#### Work Papers

Copies of the relevant work papers are kept at the Minnesota Department of Administration, 320 Centennial Office Building, 658 Cedar St., St. Paul which is the Division's principal office.



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Kevin J. Moynihan ACAS MAAA  
April 9, 2009



## Line of Business Discussion

### Introduction

When a client has a need for a particular type of insurance coverage, the RMD will either underwrite the coverage in the RMF or purchase the insurance in the commercial marketplace through its insurance brokers. The following types of coverage have been underwritten in the RMF.

### Automobile Liability

Automobile liability provides coverage for injuries to others and/or damage to their property ("bodily injury and property damage") arising out of a policyholder's ownership or use of motor vehicles.

The RMF provides auto liability coverage for all state automobiles in accordance with Minn. Stat. § 16B.85, for a total fleet of close to 14,000 vehicles.

In FY08, we introduced tier rating, which is a rating model that rewards the policyholder for good results in the form of lower premiums and also charges higher premiums for less favorable results. The base rate for FY08 and FY09 was \$174 per vehicle (Tier 2). For ratios under 50 percent, the price per vehicle was \$154 (Tier 1); and between 51 percent and 85 percent, the base rate of \$174 applied (Tier 2). For ratios between 86 percent and 110 percent, the base rate was surcharged \$20, resulting in a rate of \$194 (Tier 3). We had one "A" rated policyholder in Tier 4 whose loss ratio exceeded 110 percent. "A" rating is a calculated rate for entities that do not meet the standard rating criteria. Their loss experience and special exposures are taken into account when establishing their specific rates.

As of March 31, 2009, the last eight years combined auto liability loss and expense ratio, before IBNR, is 86 percent. The second tort cap increase in the last two years is scheduled to take place July 1, 2009. This is a concern because, with higher tort caps, losses will increase. In addition, the claim results have been increasing when compared to the past so that the "surplus" between premium and expenses is lower than is deemed appropriate. In order to combat these two factors, FY10 will see a modest increase in premiums, as outlined below. The ability to keep the increase to the modest amount proposed is due to the focus of the state agencies and Risk Management on managing the state's auto policies and procedures. This will bear close watching in the years ahead.

When the tort cap increased January 1, 2008 from \$300,000 per person and \$1 million per occurrence to \$400,000 per person and \$1.2 million per occurrence, the FY09 tier rates remained the same as in FY08. The tort cap is scheduled to increase again on July 1, 2009 to \$500,000 per person and \$1.5 million per occurrence.

To increase the likelihood that the tier rating structure will support the July 1, 2009 tort cap increase and to provide some relief for the adverse loss development, each non-sired tier rate will be increased by \$20 in FY10. A recap of the FY09 and FY10 non-sired rates is as follows:

Tier	Loss Ratio	FY09 Rates	FY10 Rates
1	<50%	\$154	\$174
2	51% - 85%	\$174	\$194
3	86% - 110%	\$194	\$214
4	>110%	"A" rated	"A" rated

#### > Non-sired Rates

For FY10, the base auto rate will increase by \$20 (11.5 percent), from \$174 to \$194, per non-sired vehicle. All agencies with loss ratios over 110 percent will be charged based on their actual loss experience and other rating factors ("A" rated).

➤ **Sireded Rates**

A surcharge is necessary for sireded vehicles because agencies having this type of vehicle are involved in activities that result in hazardous driving, so their loss ratios are consistently higher than other agencies of a similar size. The base rate for sireded vehicles in FY08 and FY09 was \$261 per vehicle or 1.5 times the non-sireded base rate of \$174 per vehicle. For FY10, the base rate for sireded vehicles will remain the same as expiring - \$261 per vehicle or 1.35 times the non-sireded base rate of \$194 per vehicle.

Beginning in FY05, the sireded rate for Public Safety (agency with the largest number of sireded vehicles) was surcharged 50 percent of the non-sireded vehicle rate, up from a 25 percent surcharge in prior years. This surcharge, however, proved insufficient for Public Safety since their loss ratio continued to climb. Hence, in FY07, Public Safety's sireded vehicle rate increased 100 percent, from \$237 to \$474. The overall combined loss and expense ratio for Public Safety for FY08 and FY09 has shown improvement at 52 percent and 63 percent respectively, even though it is at 127 percent for all years. As a result, we are able to hold the line on Public Safety's sireded vehicle rate for FY10 at \$474.

Exceptions for sireded vehicle rates follow:

Public Safety sireded vehicles	\$474 per vehicle
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**Automobile Physical Damage**

Automobile physical damage provides coverage for damage to owned vehicles. There are two basic types of physical damage coverage generally provided for owned vehicles – collision and comprehensive. Collision coverage insures against damage from collision with another vehicle or object, as well as from overturning. Comprehensive coverage provides protection against damage from other types of perils such as hail, fire, vandalism, and flood.

The automobile physical damage program is a voluntary program available to all state agencies upon request. Political subdivisions are also eligible for auto physical damage coverage. This past year, the program covered 9,793 vehicles, or approximately 70 percent of the total fleet. The number of vehicles insured for physical damage is down from 9,859 in the prior year. In FY03, for the first time, the overall combined loss and expense ratio improved to below 100 percent (92 percent) for the period FY96 - FY03. Since then, results have definitely moved in the right direction, and continue to improve, as demonstrated by a current combined loss and expense ratio of 78 percent (FY03 - FY09 as of 3/31).

In FY08, a number of rate decreases were enacted on the \$1,000 and \$500 deductible options. As a result of the continued improvement in the loss results, the base auto physical damage rates for the \$1,000 and \$500 deductible options will be reduced again, by 12 percent, for each deductible option. The nine-month result in FY09 and in FY08 is at 87 percent.

**All state agencies, except MnSCU, Fleet Services, Public Safety, MnDOT, and Metropolitan Airports Commission**

\$ 500 Deductible – Automobile Physical Damage	\$0.75
\$1,000 Deductible – Automobile Physical Damage	\$0.65

**MnSCU**

\$ 500 Deductible – Automobile Physical Damage	\$1.47*
\$1,000 Deductible – Automobile Physical Damage	\$1.37*

\* Average MnSCU rates. Actual rates will be based on loss experience.

**Metropolitan Airports Commission**

\$2,500 Deductible – Automobile Physical Damage	\$1.47
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**Fleet Services and Public Safety**

\$ 500 Deductible – Automobile Physical Damage	\$1.47
\$1,000 Deductible – Automobile Physical Damage	\$1.37

## General Liability

General liability protects the insured against a claim alleging bodily injury or property damage, as specified in Minn. Stat. §§ 3.732 and 3.736. The coverage includes defense costs, awards, or settlements associated with lawsuits brought by third parties who are injured on the insured's premises or as a result of their operations.

The RMF insures various general liability exposures for its insured customers, each warranting a rate based upon those exposures. The insured exposures vary in severity. For example, some are quite moderate, such as those of a state office building, and others are more volatile, such as those resulting from skiing accidents at Giant's Ridge. In addition, the MnSCU System, the Minnesota Zoo, and the State Fair have unique exposures.

Since 1988, the RMD has provided a limited amount of general liability coverage when clients had difficulty obtaining coverage at reasonable rates in the commercial market due to the unusual nature of their exposures to loss. These clients include IRRA, the State Fair, the Metropolitan Council, and several programs within the Department of Natural Resources, such as firearms safety, snowmobile safety, archery, and the like. Because their exposures are unusual and our data is limited, they are rated on an experience basis. This involves reviewing their past loss history and that of similar exposures in the conventional market, and using professional judgment to arrive at a rate. The commercial insurance industry refers to this process as "A" rating. The premiums are adjusted annually based upon the actual claims experience of the prior years. All premium, terms, and conditions are discussed in advance with the agency and are mutually agreed upon by both parties.

The FY09 rate for owners', landlords', and tenants' (OLT) exposures remained at \$40 per 1,000 square feet even though the tort cap increased on January 1, 2008 from \$300,000 per person and \$1 million per occurrence to \$400,000 per person and \$1.2 million per occurrence.

In view of the favorable current combined loss and expense ratio of 62 percent (FY00 – FY09 as of 3/31), this line of business would traditionally be under consideration for a rate decrease; however, due to the July 1, 2009 tort cap increase from \$400,000 per person and \$1.2 million per occurrence to \$500,000 per person and \$1.5 million per occurrence, any rate decrease due to favorable loss experience would be offset by a premium modification to reflect increased tort cap limits. Therefore, the FY10 OLT rate will remain the same as in FY09 - \$40 per \$1,000 sq. ft.

➤ **MnSCU** – In FY96, the MnSCU institutions were brought into this program. The initial loss data utilized to develop the premiums was derived from MnSCU's prior insurance carriers and the Tort Claims Division in the Attorney General's office. In order to factor in development patterns, loss development factors acquired from industry data (Schedule P of the Convention Statement Consolidated Industry Averages, as provided by A.M. Best) were applied to our loss data and ultimate losses were projected.

As MnSCU's RMF loss data developed, applying industry-wide loss development factors to the RMF loss data aided in the formulation of the premium for the state colleges and universities. Colleges and universities represent a fairly uniform type of exposure so more formal methods of loss development can be utilized when pricing.

In FY03, the current rate of \$5.64 was put into place. There was no change in the base rate for FY09, even in light of the January 1, 2008 tort cap increase from \$300,000 per person and \$1 million per occurrence to \$400,000 per person and \$1.2 million per occurrence, since the MnSCU claims history supported the \$5.64 rate. Also, there will be no change in the base rate for FY10, even in view of the July 1, 2009 tort cap increase to \$500,000 per person and \$1.2 million per occurrence. Since MnSCU's General Liability coverage is experience rated, our rationale is that further modifications to the base rate to reflect individual college/university loss experience will produce the final rate.

## Property

➤ **Property Loss Control** – Beginning in 2001, the RMD took a proactive approach to the management of Property Loss Control. The objectives of this effort are to:

- Protect state personnel from physical harm and loss of life,
- Protect state property from physical damage, and
- Mitigate or eliminate fortuitous property losses that disrupt state operations and impact its ability to carry on the commerce of state government.

The process implemented to achieve these objectives includes improving physical protection and implementing Property Loss Control Programs. In cooperation with our property reinsurer, we continue to conduct physical property loss conservation surveys. We plan to conduct surveys on an every three-year basis. The purpose of these visits is to identify property hazards and provide recommendations to reduce the potential exposure to loss.

Information about the Property Loss Control Programs outlined below has been distributed to state agencies and is also available on the RMD web site. We also utilize the Division's quarterly newsletter, *Alert*, to distribute these policies to as wide an audience as possible. To date, the following Property Loss Control Programs have been introduced:

- Regular Churn Testing of Fire Pumps, where applicable;
- Hot Work Management Policy;
- Impairment to Fire Protection Systems;
- Testing and Maintenance of Fire Protection Equipment; and,
- Pre-fire Emergency Response Plan.

In addition, other ingredients in the overall safety program that have been implemented include:

- Sprinkler Plan Review by a qualified insurance engineer of site modifications and new construction;
- Audits to confirm implementation and compliance with safety management programs; and,
- Loss Investigation and Analysis, when necessary.

While the Loss Control emphasis has been on property protection, we have not overlooked the importance of life safety in every visit we make and with each contact we have with the state agencies.

In FY05, in cooperation with MnSCU, we started a project to conduct infrared electrical system surveys on all MnSCU campuses. This project was completed in FY07, with all 53 campuses being surveyed and 185 "hot spots" identified. This non-destructive process has been very beneficial in identifying potential problems that could have resulted in loss of electrical service or serious damage to equipment. This service will continue to be expanded to include other state agencies.

The cooperation of all state agencies in this endeavor has been exemplary, but this is an ongoing effort, and all who are involved need to stay vigilant and aware of the importance of quality risk and safety management throughout the state.

➤ **Insurable Values** – A basic tenet of insurance is that the insured and insurer should have the common objective of insuring real and personal property for the correct values. Prior to the end of the fiscal year, RMD works with the property reinsurer to analyze and establish a valuation increase for both real and personal property. This process includes an analysis of the current real estate market, cost of building materials, and the impact of changes in building codes. If values are understated, the insured becomes a co-insurer. This is a situation that state agencies need to avoid by correctly assessing the value of their assets and business interruption costs.

Again for FY10, we are advising our insureds to take a close look at their limits for contents coverage. The cost to replace damaged business property continues to increase and an accurate determination of these values is very important. Business interruption coverage protects revenue and the cost of extra

expenses inherent in any loss. The time to recover and get back in business is always a great deal longer than most think. It is a slow, laborious process, so evaluating business interruption needs should take this into account. The completion of the business interruption worksheet is necessary to, as accurately as possible, calculate the amount of business interruption coverage required. The devastation of a loss is not a pleasant experience, but knowing you have adequate insurance coverage is very satisfying.

➤ **Appraisals** – Appraisal work is a value-added service provided to our insured clients to aid them in establishing accurate replacement cost values for buildings and contents. The information provided by a professional appraisal service can be invaluable in helping to make certain that accurate values are reported for insurance purposes. This information is shared with the state agency and adjustments are made to their property schedule. Since FY05, RMD has conducted property appraisals on state-owned properties that exceed \$4 billion.

➤ **Property Insurance** – Property insurance is first-party coverage, as compared to liability insurance, which is described as third-party coverage. The RMF provides coverage for damage to the insured's (first-party) property caused by an insured peril. The RMF provides "all risk" coverage, which means coverage for all perils not specifically excluded by the policy. Examples of coverage include, but are not limited to, damages caused by fire, windstorm, hail, collapse, theft, vandalism, flood, earthquake, business interruption, and other unforeseen causes of loss. The RMF property program also provides builder's risk coverage.

The RMD was able to negotiate a new property reinsurance program with Public Entity Property Insurance Program (PEPIP) in FY04. Reinsurance with this program resulted in greatly improved terms and conditions, such as an increase in total limits from \$300 million to \$750 million, along with an almost 20 percent decrease in property rates. In FY05, the limit was increased further, to \$1 billion. PEPIP has been in existence since 1989 and is the largest property pool of its kind in the world with over \$300 billion in property values in the program. In the FY08 renewal, the decision was made to drop the RMF's Self-Insured Retention from \$1.5 million per occurrence to \$1 million per occurrence. The difference in the two retentions from a premium standpoint was approximately \$80,000. Since the RMF suffered a property loss that settled in excess of \$1.5 million, this proved to be a favorable decision. The plan is to continue the property reinsurance program through PEPIP, which allows the RMD to maintain the property rates that have been in effect for the last five years and retain a generous policy limit of \$1 billion.

The current combined loss and expense ratio for property, which includes boiler & machinery and other ancillary coverages, is 97 percent (FY03 - FY09). The last two years have seen dramatic rises in the loss ratios – 140 percent for FY09 and 129 percent for FY08. The RMF property experience approached the \$4 million reinsurance aggregate in FY08 but did not exceed it. FY09 is the first year since the establishment of the RMF that the Fund may reach and even exceed the aggregate. Because of both an increase in the frequency and severity of property claims, the FY10 Property rates will increase by 5 percent.

## **Boiler and Machinery**

Boiler and Machinery provides coverage against loss arising from the operation of boilers and machinery. It may cover loss suffered by the boilers or the machinery itself, or it may include damage done to other property and business interruption (use and occupancy) losses.

For FY10, the Boiler and Machinery reinsurance is included in the PEPIP program, as has been the case over the last six years. It continues to carry a \$100 million limit per occurrence, a \$100,000 deductible, and an estimated premium of \$45,000, which is comparable to past years.

## Cyber Insurance

This line of business was added to the FY06 renewal policies for all clients insured for property and/or general liability coverage through the RMF. The coverage was written as follows:

- First-party cyber coverage was made a part of the RMF crime insurance program and was incorporated into the crime rate. The cyber limit of \$25,000 and deductible of \$1,000 coincide with the crime limits and deductible.
- Third-party cyber coverage became a part of the general liability program and was incorporated into the general liability rate. The cyber limit of \$100,000 applied per claim and annual aggregate.

The FY10 renewal will stay the same.

## Reinsurance Premium

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Property values are slated to increase in excess of \$700 million, primarily due to a 5 percent inflation increase for real property and a 5 percent increase for personal property. The premium indication forecasts an 8 percent increase in PEPiP's net reinsurance rate, and with the increase in property values, the cost of property reinsurance premiums increased from \$2.446 million in FY09 to \$2.650 million in FY10. The retention is at \$1 million and the annual aggregate will continue at \$4 million.

The RMF excess casualty program consists of two layers, both having a limit of \$5 million. This marks the sixth year for the first layer which has a \$5 million limit excess of the RMF underlying limit that was \$1 million until January 1, 2008 when the underlying limit increased to \$1.2 million; and the fifth year for the second layer, also written at a \$5 million limit. Two carriers (one for each of the two layers) provide the excess casualty coverage for the Fund. On March 6, 2009, MnSCU's Auto Liability exposures were removed from the first layer and placed with a carrier specializing in Higher Education exposures. (MnSCU is responsible for their auto liability excess casualty premium for the first layer as of March 6, 2009.) The carrier for the second layer continues to provide excess casualty coverage for MnSCU.

The premium indication for the first excess casualty layer represents an 11 percent decrease from \$470,329 with a \$1.2 million retention in FY09 to \$418,000 with a \$1.2 million retention in FY10. Although excess casualty rates increased about 3 percent, a premium decrease resulted due to the removal of MnSCU's Auto Liability exposures from the policy. The second layer, which will continue to include MnSCU's auto liability exposures, will remain the same as expiring at \$153,400.

**Table 1**  
**FY10 Property Rates**

Deductible	Combined	Reinsurance	Reinsurance		RMF	RMF	RMF
		Boiler & Machinery	Property	RMF	Property	Boiler & Machinery	Crime/Cyber
\$ 1,000	0.13125000	0.00055900	0.02274861	0.10794239	0.09930700	0.00763539	0.00100000
\$ 2,500	0.08662500	0.00055900	0.02274861	0.06331739	0.05825200	0.00406539	0.00100000
\$ 5,000	0.07087500	0.00055900	0.02274861	0.04756739	0.04376200	0.00280539	0.00100000
\$ 10,000	0.06300000	0.00055900	0.02274861	0.03969239	0.03651700	0.00217539	0.00100000
\$ 25,000	0.05250000	0.00055900	0.02274861	0.02919239	0.02685700	0.00133539	0.00100000
\$ 50,000	0.04462500	0.00055900	0.02274861	0.02131739	0.01939883	0.00091857	0.00100000
\$ 75,000	0.04200000	0.00055900	0.02274861	0.01869239	0.01682315	0.00086924	0.00100000
\$100,000	0.03937500	0.00055900	0.02274861	0.01606739	0.01429998	0.00076741	0.00100000
\$250,000	0.03570000	0.00055900	0.02274861	0.01239239	0.01065746	0.00073493	0.00100000

Insurable Value                   \$11,449,658,458

Boiler & Machinery	\$	135,440
Crime/Cyber		114,497
Property		2,433,530
Reinsurance		2,650,000
<b>Total Premium</b>	<b>\$</b>	<b>5,333,467</b>

<b>Risk Management Fund</b>		
Boiler & Machinery	\$	135,440
Crime		114,497
Property		2,433,530
<b>Total RMF</b>	<b>\$</b>	<b>2,683,467</b>

<b>Reinsurance</b>		
Boiler & Machinery	\$	45,362
Property		2,604,638
<b>Total Reinsurance</b>	<b>\$</b>	<b>2,650,000</b>

**TOTAL                                   \$       5,333,467**

**Inland Marine**

Inland Marine is a form of property insurance that was initially designed to cover instrumentalities of transportation and property that are not fixed at one location. It has since been expanded to cover unusual items that may remain at a fixed location. Examples include fine arts, musical instruments, radio and TV equipment, computer equipment, contractor's equipment, and scoreboards. See Table 2 for the Inland Marine rating schedule.

## Table 2 Inland Marine Rates

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### Computer Equipment

Deductible Levels:	Rates per \$100:
\$1,000	\$0.25
\$ 500	\$0.30
\$ 250	\$0.50 - offer only if necessary
\$ 100	\$0.75 - offer only if necessary
	\$100 minimum premium on first year of new business

---

### Fine Arts

Deductible Levels:	Rates per \$100:
\$1,000	\$0.50 - Owned Exhibits
	\$1.30 - Non-owned Exhibits (Blanket Limit)
\$ 500	\$0.65 - Owned Exhibits
	\$1.75 - Non-owned Exhibits (Blanket Limit)
	\$100 minimum premium on first year of new business

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### Contractors' Equipment

Deductible Levels:	Rates per \$100:
\$2,500	\$.25
\$1,000	\$.30
\$ 500	\$.40
	\$250 minimum premium on first year of new business

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### Musical Instruments

Deductible Levels:	Rates per \$100:
\$1,000	\$.50
\$ 500	\$.65
	\$100 minimum premium on first year of new business

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### Scoreboards

Deductible Levels:	Rates per \$100:
\$1,000	\$.50
\$ 500	\$.65
	\$100 minimum premium on first year of new business

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### Cameras/ATV+Radio & TV Equipment

Deductible Levels:	Rates per \$100:
\$1,000	\$.30
\$ 500	\$.40
	\$100 minimum premium on first year of new business

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### Radio & TV Towers

Deductible Levels:	Rates per \$100:
\$1,000	\$.90
	\$250 minimum premium on first year of new business

---

### Miscellaneous Equipment

Deductible Levels:	Rates per \$100:
\$1,000	\$.20
\$ 500	\$.25
	\$100 minimum premium on first year of new business

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## Garagekeepers' Legal Liability

Some of the technical colleges offer automotive and farm implement mechanics programs in which an individual can leave his or her vehicle or equipment for maintenance work to be performed by the students as part of their training to become mechanics. Garagekeepers' legal liability covers the college for damage liability to these vehicles while they are on the premises and while they are being driven for diagnostic or testing purposes. Garagekeepers was also written for Fleet Services, beginning in FY09, to cover damage to vehicles in their care, custody, and control while awaiting auction. The rates for this coverage are based upon commercial rates, discounted 20 percent for redundancies. These rates are outlined in Table 3.

**Table 3  
Garagekeepers' Rates**

Limit of Liability Rate	Commercial Rates		Total	RMF Discounted
	Comprehensive \$500 Deductible	Collision \$500 Deductible		
\$ 22,500	\$ 146	\$ 70	\$ 216	\$ 173
\$ 30,000	185	90	275	220
\$ 37,000	218	106	324	259
\$ 45,000	248	120	368	295
\$ 60,000	306	151	457	366
\$ 75,000	360	182	542	434
\$ 99,000	414	208	622	498
\$120,000	509	260	769	615
\$150,000	598	313	911	729
\$180,000	683	360	1,043	834
\$225,000	829	432	1,261	1,009
\$300,000	1,050	548	1,598	1,278
\$375,000	1,272	665	1,937	1,550
\$450,000	1,490	779	2,269	1,815
\$600,000	1,907	1,007	2,914	2,331
		<b>Average</b>	<b>\$1,034</b>	<b>\$ 827</b>

## Package Policies

In addition to monoline policies, the RMF offers a package policy. A package policy is made up of two or more coverages, one of which is general liability. Commonly, a package consists of property and general liability coverages; however, inland marine and general liability can also be combined to produce a package. Additionally, miscellaneous coverages, such as garagekeepers' legal liability, can be added. Packaging an account eliminates the need for separate policies since all coverages are included in one policy binder. The RMF currently uses the package approach for those agencies insuring property and/or inland marine and general liability.

## Other Lines

The RMD writes other lines such as products and completed operations liability, and homeowners' warranty insurance. When these needs arise, the rate for the coverage is determined on a case-by-case basis. We consult with the marketplace and reduce the rates accordingly for redundancies.

## Summary

The following estimates are based on premium charges for the current year.

	<u>Premium</u>
Inland Marine	\$400,000
Garagekeepers	33,000
Other	<u>10,000</u>
Total	\$443,000

## Consulting Services

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The RMD also offers risk management consulting services to all state agencies. Consulting services offered by the claims unit include insurance litigation and consultation for uninsured state agencies with respect to claims procedures. Consulting services offered by the underwriting unit include cost allocation and feasibility studies. Contract language resolution is a gratis consulting service offered by the underwriting unit. RMD is frequently called on by state agencies to assist with drafting insurance provisions for state vendor contracts that call for professional and technical services, construction services, etc. There will be no changes in the hourly fees for FY10.

### Consulting Services Fee Schedule:

Claims Consulting Services	\$100. per hour
Underwriting Consulting Services	\$100. per hour
Non-Insured Tort Claims Services	\$ 55. per hour
Other Services	\$100. per hour

## Discussion of Business Plan Components

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### Claim Expense

The primary component of these rates is the projected claims expense that includes losses and loss adjusting expenses. For inland marine, garagekeepers, and other miscellaneous lines, the estimates are based on last year's premium.

### MN Automobile Assigned Claims Bureau Expense

The Assigned Claims Plan assessment of \$7,000 is unique to automobile no-fault coverage. Minn. Stat. §§ 65B.63 through 65B.65 require all insurers and self-insurers to contribute to the Plan. They are assessed based on the number of vehicles they insure or self-insure. The purpose of the Plan is to provide basic economic loss benefits (no-fault) to any eligible claimant if such benefits are not otherwise available. For example, a pedestrian would have access to the benefits of the Plan.

### Statewide/Administration Indirect Expenses

In addition to the standard statewide indirect expense charges of approximately \$63,623, which are composed of estimated costs from MN Management & Budget, the RMD is also assessed \$62,520 for agency indirect salary expenses. The agency indirect expenses include department-wide services that are based on agency-wide FTEs and budgets.

## Miscellaneous Expenses

Miscellaneous expenses, which include our office expenses, other than salaries and benefits, are up from the FY09 business plan of \$436,113 to \$536,837 in FY10. This increase of \$100,724 is primarily due to: 1) an increase of \$85,035 in professional/technical services, which includes maintenance expense for a new RMIS, continued maintenance of 2 old systems, and inflationary adjustments on professional/technical contracts; 2) an increase of \$28,700 in rent expense; and, 3) a decrease of \$14,664 in other operating costs.

## Reinsurance Premium

Reinsurance may be thought of as insurance for insurers. Its purpose is to protect the primary insurer, in this case the RMF, from: 1) a single catastrophic loss that would place a financial drain on the Fund, and 2) the accumulation of many losses that could also place a drain on the Fund. The preliminary indication for FY10 indicates that the net rate for the property reinsurance program will not exceed an 8 percent increase. Once finalized, the property program is expected to be renewed with the expiring terms and conditions. (The program saw significant improvements from FY04 to FY09.)

The renewal quotation received from the casualty reinsurer on the first layer of \$5 million is \$418,000, compared with \$470,329 for FY09. The FY10 renewal premium reflects the removal of MnSCU's Auto Liability exposures and a 3 percent rate increase. (A separate excess program was purchased for MnSCU's Auto Liability exposures, which will be fully funded by MnSCU.) The RMF also purchases a second \$5 million casualty layer, which will continue to include MnSCU's Auto Liability exposures. The FY10 premium for the second casualty layer will be \$153,400, the same as expiring.

The FY09 property and casualty reinsurance programs will be renewed, subject to the Risk Management Advisory Committee's approval, on April 24, 2009.

## Financial Statements

The March 31, 2009 financial statements show a Policyholders' Surplus (Net Assets) of \$5,016,665 which is down 27 percent, or \$1,856,819, over a year ago. This decrease is due to higher claim activity, especially in the property line, an increase in IBNR and another large dividend paid by the RMF.

The proforma June 30, 2009 financial statement projection shows a Policyholders' Surplus (Net Assets) of \$5,058,366, which is down \$2,847,838 from FY08 actual results. The elements of this decrease are as follows:

(\$1,922,107)	Operating income (loss)
457,604	Interest Earnings
<u>(1,383,335)</u>	Dividend Expense
(\$2,847,838)	Net income (loss)

## Tort Claims Cap

Effective January 1, 2000, the tort limits under Minn. Stat. § 3.732 were revised. The tort limits under Minn. Stat. § 3.732 became \$300,000 per person for Bodily Injury and Property Damage, and \$1 million per occurrence for Bodily Injury and Property Damage. Effective January 1, 2008, the tort limits increased to \$400,000 per person and \$1.2 million per occurrence. Effective July 1, 2009, the tort limits will increase to \$500,000 per person and \$1.5 million per occurrence. Bills have been introduced in both houses of the MN Legislature to eliminate the per occurrence tort cap.

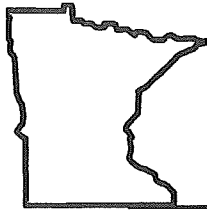


STATE OF MINNESOTA  
RISK MANAGMENT  
MAPS FUND 410  
CLAIMS PAYABLE  
FOR THE YEAR ENDING JUNE 30, 2009

	Claims Payable	
Auto Liability	\$	2,402,378
General Liability	\$	897,232
Auto Physical Damage	\$	97,278
Property	\$	<u>1,858,952</u>
<b>Total</b>	<b>\$</b>	<b>5,255,840</b>

The Outstanding claims payable does not include IBNR (Incurred But Not Reported)





STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**DEPARTMENT OF EMPLOYMENT & ECONOMIC DEVELOPMENT—UNEMPLOYMENT  
COMPENSATION**

**Services Provided**

The Unemployment Insurance Program provides administration of unemployment compensation for all employers in the state of Minnesota both public and private.

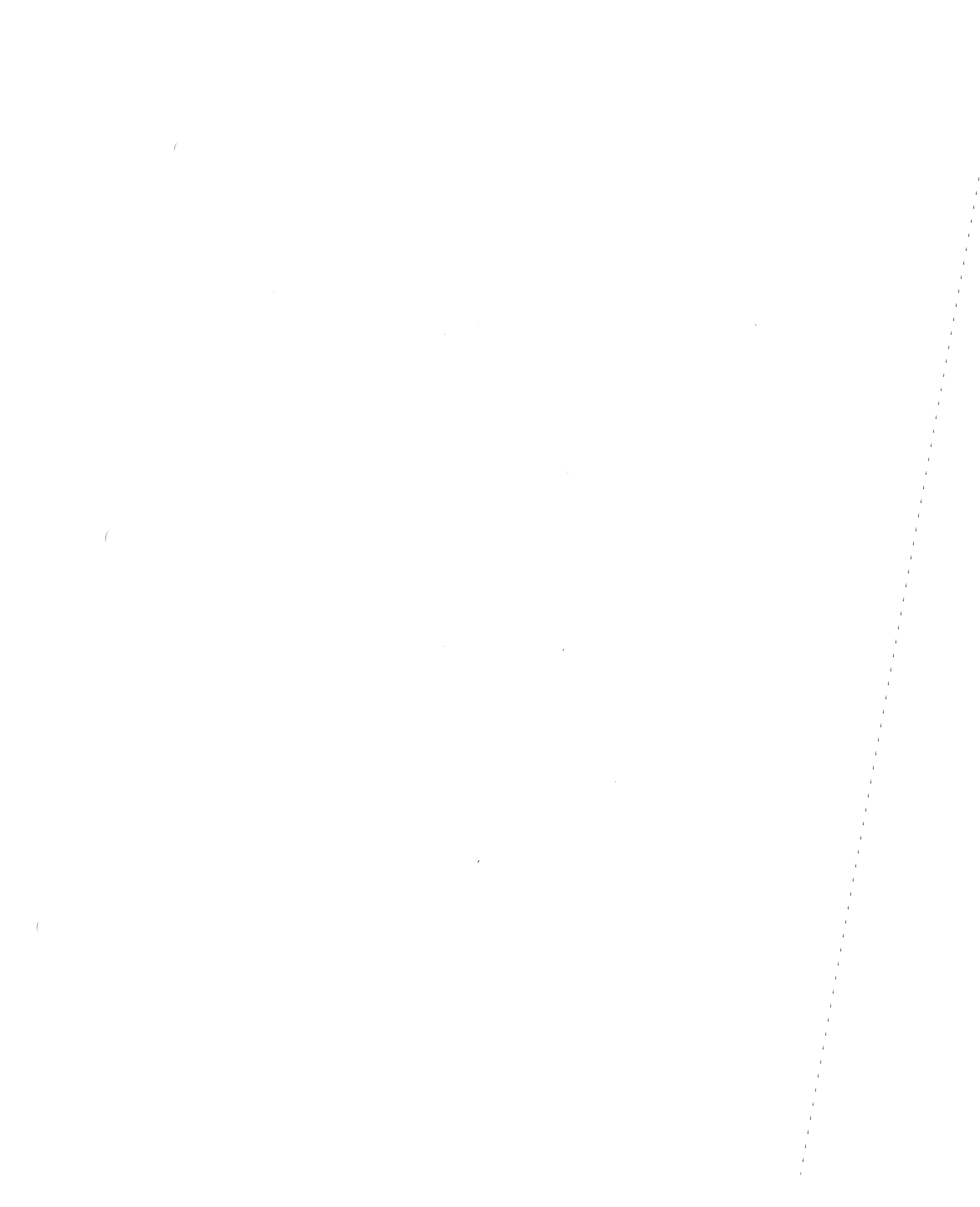
- Provides temporary benefits to qualified persons out of work through no fault of their own.
- Collects employer taxes and pays unemployment benefits to qualified persons.

**OMB Circular A-87, Attachment B Selected items of Cost, Section 8.d (5)**

- *"The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."*

**How Rates are Computed**

Rates are established by law. Rates are determined for each employer by factors such as usage and industrial statistics. Individual state agencies remit payment to the Department of Economic Security for the liability. The fund does not distinguish between state agencies and other public sector employers in determination of liability and reporting.





File: Unemployment Insurance 080			
Enterprise Fund -Unemployment Insurance 2009			
June 30, 2009			
Balance Sheet Worksheet			
Account	30-Jun-08	30-Jun-09	Change
	Amounts	Amounts	
<b>ASSETS</b>			
Current Assets			
Cash on Hand June 30	46	19	(27)
Cash and Cash Equivalents	490,230	67,409	(422,821)
Accounts Receivable	310,344	335,370	25,026
Federal Aid Receivable	978	29,316	28,338
	0	0	0
Total Current Assets	801,598	432,114	(369,484)
Noncurrent Assets			
Total Noncurrent Assets			
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts Payable	25,495	70,211	44,716
Federal Grant Aid to Individuals Payable	0	111	111
Loans and Notes Payable - Current	0	0	0
Interfund Payable	29,367	25,320	(4,047)
Deferred Revenue/Unearned Revenue	15,853	19,254	3,401
Total Liabilities	70,715	114,896	44,181
<b>NET ASSETS</b>			
Restricted for:			
Unemployment Benefits	730,883	317,218	(413,665)
Restricted for Loan Interest	0	0	0
Total Restricted	730,883	317,218	(413,665)
Unrestricted	0	0	0
Total Net Assets	730,883	317,218	(413,665)
Total Liabilities and Net Assets	801,598	432,114	(369,484)
	0	0	0



Enterprise Fund -Unemployment Insurance 2009				
Operating Statement Worksheet				
June 30, 2009				
	Account	30-Jun-08 Amounts	30-Jun-09 Amounts	Change
	Revenues:			
400.48	Insurance Premiums - Unemployment Taxes	834,166	798,037	(36,129)
400.60	Federal Revenues	0	0	0
	Contingent Account Revenues	0	0	0
400.94	Other Income/Other Program Revenues	1,559	2,312	753
	Gross Revenues	835,725	800,349	(35,376)
	Less Other Revenue Refunds	0	0	0
	Net Revenues	835,725	800,349	(35,376)
	Operating Expenditures:			
500.29	Unemployment Benefits	822,507	1,865,237	1,042,730
500.95	Interest	0	0	0
	Total Expenditures	822,507	1,865,237	1,042,730
	Operating Income (Loss)	13,218	(1,064,888)	(1,078,106)
	Nonoperating Revenues (Expenses)			
	Investment Income	24,513	19,665	(4,848)
400.61	Grants and Subsidies	6,350	634,157	627,807
	Grant Aid to Individuals	(6,350)	(702)	5,648
400.71	Other Non-Operating Revenues	0	0	0
500.66	Interest and Financing costs	0	0	0
	Total Nonoperating Revenues (Expenses)	24,513	653,120	0
	Income (Loss) Before Transfers	37,731	(411,768)	(1,078,106)
720.00	Accrual (699/200) P&I/MP 62.5%		6,292	6,292
720.00	Accrual (218/200) MP 37.5%/Benefit Fraud		(2,910)	(2,910)
720.00	Accrual (210/310) Admin Costs		236	236
720.00	Accrual (213/200) UI TIP		0	0
720.00	Accrual (300/245) WFD		0	0
720.00	Other Operating Transfers-Out (699/200)		(4,925)	(4,925)
720.00	Other Operating Transfers-Out (218/200)		(570)	(570)
720.00	Other Operating Transfers-Out (245/300)		0	0
720.00	Other Operating Transfers-Out (245) Non-Dedicatred		0	0
720.00	Other Operating Transfers-Out (213/200)		0	0
720.00	Other Operating Transfers-Out (210/310)	(37)	(20)	17
	Net Income (Loss)	37,694	(413,665)	(1,079,966)
	Net Assets, Beginning	693,189	730,883	37,694
	Adjustment for Prior Year		0	
371.00	Adjustment for MAPS Interest (B22 - 212/200)	0	0	0
	Net Assets, Beginning, as Restated	693,189	730,883	37,694
	Net Assets, Ending	730,883	317,218	(413,665)
		0	0	0

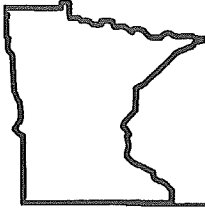


MN Management & Budget - Financial Reporting

Unemployment Insurance Fund 080  
 Enterprise Fund  
 Statement of Cash Flows - Direct Method Template  
 For the Year Ended June 30, 2009

ACCOUNT	AMOUNT 6/30/08	AMOUNT 6/30/09	CHANGE
<b>Cash Flows From Operating Activities</b>			
Cash Received from Customers	\$ 881,330	\$ 815,322	\$ (66,008)
Cash Received from Grants	-	-	-
Cash Received from Earnings on Investments	-	-	-
Cash Received from Other Operating Revenue	-	-	-
Cash Payments to Employees for Services	-	-	-
Cash Payments for Claimants	(820,303)	(1,855,990)	(1,035,687)
Cash Payments to Loans	-	-	-
Cash Payments to Suppliers for Goods and Services	-	-	-
Cash Payments for Other Operating Expenses	-	-	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 61,027</u>	<u>\$ (1,040,668)</u>	<u>\$ (1,101,695)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers-In	\$ -	\$ -	\$ -
Transfers-Out	(7,902)	(5,919)	1,983
Interfund Receivable	-	-	-
Advances from Other Funds/Proceeds from Loans	-	-	-
Grant Receipts	6,836	605,793	(598,957)
Grant Payments/Aid to Individuals	(6,660)	(1,720)	(4,940)
Interest Paid	-	-	-
Other Non Operating Revenue	-	-	-
Repayments of Advances from Other Funds/Repayment of Loans	-	-	-
Net Cash Flows from Noncap Fin Activities	<u>\$ (7,726)</u>	<u>\$ 598,154</u>	<u>\$ (601,914)</u>
<b>Cash Flows from Capital Financing Activities:</b>			
Investment in Fixed Assets	\$ -	\$ -	\$ -
Proceeds from Sale of Fixed Assets	-	-	-
Net Cash Flows from Capital Financing Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash Flows from Investing Activities:</b>			
Purchase of Investments	\$ -	\$ -	\$ -
200 Fund			
Investment Earnings	\$ 24,513	\$ 19,666	\$ (4,847)
Net Cash Flows from Investment Activities	<u>\$ 24,513</u>	<u>\$ 19,666</u>	<u>\$ (4,847)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ 77,814</u>	<u>\$ (422,848)</u>	<u>\$ (1,708,456)</u>
Cash and Investments, Beginning, as Reported	\$ 412,462	\$ 490,276	\$ 77,814
	\$ -	\$ -	\$ -
Cash and Investments, Beginning, as Restated	\$ 412,462	\$ 490,276	\$ 77,814
Cash and Cash Equivalents, Ending	<u>\$ 490,276</u>	<u>\$ 67,428</u>	<u>\$ (1,630,642)</u>





STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**DEPARTMENT OF ADMINISTRATION—WORKERS' COMPENSATION REVOLVING FUND**

**Services Provided**

The Workers' Compensation Program is made up of four units as follows:

***Claims Management***

- Determines liability and either contests or pays workers' compensation claims filed against the state by its employees
- Direct the efforts to return injured employees back to the job, recover costs from negligent third parties, and seek final resolutions for all claims

***Disability Management***

- Provides rehabilitation services for state agencies and injured state employees
- Help employees stay on the job or return to work as soon as possible
- Provides vocational screenings, on-site job analyses, job placement, statutory rehabilitation and return-to-work plans

***Legal Services***

- Represents state agencies in workers' compensation disputes to protect the legal interests of the state

***Safety and Hygiene Unit***

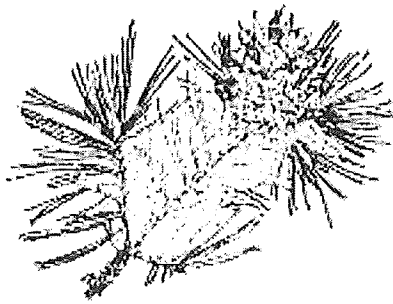
- Provides consultative resources to all state agencies
- Help identify and correct workplace safety hazards that put employees at risk for work related injury or illness
- Provides worker exposure assessments, indoor air quality surveys, employee training, and safety program development.

**OMB Circular A-87, Attachment B Selected Items of Cost, Section 8.d (5)**

- *"The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."*

**How Rates are Computed**

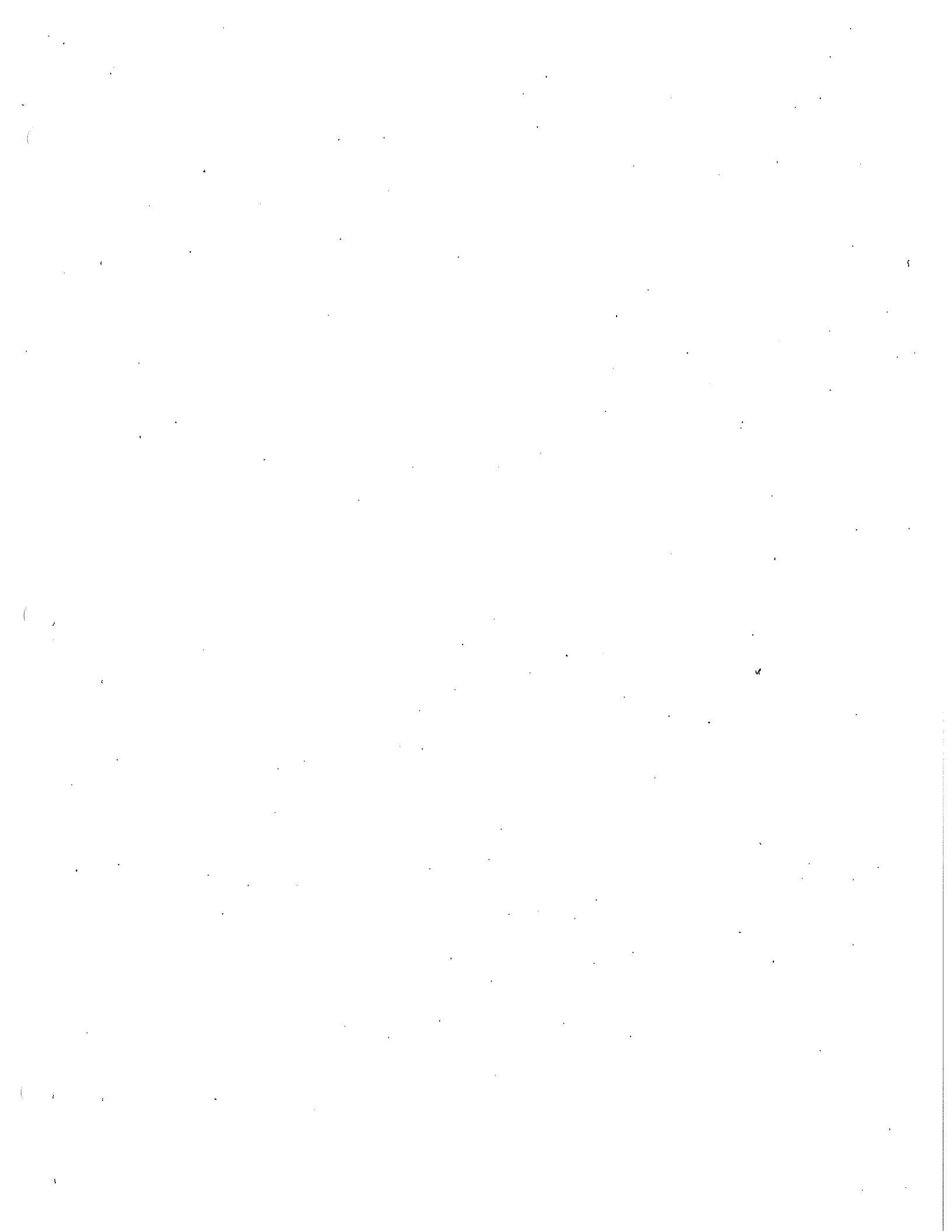
Rates are based on actual cost of claims plus administrative expense for each state agency.





Workers Compensations Revolving Fund  
Fiscal Year 2009 Summary

Appropriation Unit	Administration WCA	Claims Paid Premiums WCR	Claims Paid WKR	Summary
Revenue:				
Receipts	<u>\$42,440</u>	<u>\$5,973,968</u>	<u>\$22,198,154</u>	<u>\$28,214,562</u>
	\$42,440	\$5,973,968	\$22,198,154	\$28,214,562
Expenses:				
Expenditures	3,269,457	5,976,598	19,792,774	29,038,829
Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>3,269,457</u>	<u>5,976,598</u>	<u>19,792,774</u>	<u>29,038,829</u>
Operating Income/(Loss)	(3,227,017)	(2,630)	2,405,380	(824,267)
Other Sources or Uses				
Transfers In/ (Out)	<u>2,668,610</u>	<u>(542,462)</u>	<u>(2,124,359)</u>	<u>\$1,789</u>
Net Income or (Loss)	(558,407)	(545,092)	281,021	(822,478)
Prior Balance Forward Out (Beginning Account Balance)	<u>1,004,820</u>	<u>4,328,244</u>	6,479,063	11,812,127
Adjustments to Prior Period receipts	<u>-</u>	<u>4</u>	<u>6</u>	10
Current Balance Forward In	<u>1,004,820</u>	<u>4,328,249</u>	<u>6,479,069</u>	<u>11,812,138</u>
Balance Forward Out (Ending Account Balance)	446,413	3,783,157	6,760,090	10,989,660
Less: Original Appropriated Balance	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>
Accumulated Account Balance	<u>\$ 446,413</u>	<u>\$ 3,783,157</u>	<u>\$ 3,760,090</u>	<u>\$ 7,989,660</u>



# WORKER'S COMP APPROPRIATION BALANCE BY FUND REPORT

2009

<i>Fund</i>	<i>Appr Unit</i>	<i>Balance Forward In</i>	<i>Current Mod</i>	<i>Actual Transfer In</i>	<i>Antic Transfer I</i>	<i>Actual Receipts</i>
200	WCA	\$1,004,819.67	\$0.00	\$3,296,735.35	\$3,296,735.35	\$42,440.36
<i>Estimated Receipts</i>	<i>Ded Receipt Cap</i>	<i>Actual Transfer Out</i>	<i>Antic Transfer Out</i>	<i>Reverted Amount</i>	<i>Canceled Amt</i>	<i>Balance Forward Out</i>
\$2,547,850.00	\$0.00	\$628,125.17	\$628,125.17	\$0.00	\$0.00	\$446,412.73
<i>Bud/Encumb Auth</i>	<i>Total Allotments</i>	<i>Pre-Encumbered</i>	<i>Encumbered</i>	<i>Unobligated Balance</i>	<i>EXPENDED_AMT</i>	
\$5,774,867.12	\$3,269,457.48	\$0.00	\$0.00	\$2,505,409.64	\$3,269,457.48	
<i>Sum</i>				\$2,505,409.64	\$3,269,457.48	
<i>Fund</i>	<i>Appr Unit</i>	<i>Balance Forward In</i>	<i>Current Mod</i>	<i>Actual Transfer In</i>	<i>Antic Transfer I</i>	<i>Actual Receipts</i>
200	WCR	\$4,328,248.57	\$0.00	\$3,966,643.90	\$3,966,643.90	\$5,973,967.75
<i>Estimated Receipts</i>	<i>Ded Receipt Cap</i>	<i>Actual Transfer Out</i>	<i>Antic Transfer Out</i>	<i>Reverted Amount</i>	<i>Canceled Amt</i>	<i>Balance Forward Out</i>
\$5,400,000.00	\$0.00	\$4,509,106.02	\$4,509,106.02	\$0.00	\$0.00	\$3,783,156.58
<i>Bud/Encumb Auth</i>	<i>Total Allotments</i>	<i>Pre-Encumbered</i>	<i>Encumbered</i>	<i>Unobligated Balance</i>	<i>EXPENDED_AMT</i>	
\$5,976,597.62	\$5,976,597.62	\$0.00	\$0.00	\$0.00	\$5,976,597.62	
<i>Sum</i>				\$0.00	\$5,976,597.62	
<i>Fund</i>	<i>Appr Unit</i>	<i>Balance Forward In</i>	<i>Current Mod</i>	<i>Actual Transfer In</i>	<i>Antic Transfer I</i>	<i>Actual Receipts</i>
200	WKR	\$6,479,068.92	\$0.00	\$6,518,306.74	\$6,518,306.74	\$22,198,153.97
<i>Estimated Receipts</i>	<i>Ded Receipt Cap</i>	<i>Actual Transfer Out</i>	<i>Antic Transfer Out</i>	<i>Reverted Amount</i>	<i>Canceled Amt</i>	<i>Balance Forward Out</i>
\$21,407,000.00	\$0.00	\$8,642,665.85	\$8,642,665.85	\$0.00	\$0.00	\$6,760,089.84
<i>Bud/Encumb Auth</i>	<i>Total Allotments</i>	<i>Pre-Encumbered</i>	<i>Encumbered</i>	<i>Unobligated Balance</i>	<i>EXPENDED_AMT</i>	
\$19,792,773.94	\$19,792,773.94	\$0.00	\$0.00	\$0.00	\$19,792,773.94	
<i>Sum</i>				\$0.00	\$19,792,773.94	



DEPARTMENT OF EMPLOYEE RELATIONS  
WORKERS COMPENSATION

Receipts for fiscal year 2007

LABOR & INDUSTRY DEPT	\$96,036	
LEGISLATIVE AUDIT COMM	\$1,400	
LEGISLATURE COORD COMM	\$2,526	
LEGISLATURE HOUSE	\$24,537	
LEGISLATURE SENATE	\$16,529	
LOTTERY	\$38,044	
MARRIAGE & FAMILY	\$170	
MED EXAMINERS BD	\$13,846	
MEDIATION SERVICES		
MILITARY AFFAIRS	\$208,777	
MINN STATE FAIR	\$71,307	
MNSCU	\$3,610,679	
NORTHEAST SERVICE UNIT	\$967	
NURSING BD	\$15,255	
NURSING HOME ADMIN BD	\$242	
OFFICE OF ENTERPRISE TECHNOLOGY	\$78,749	
OMBUDSMAN FOR FAMILIES	\$170	
OMBUDSMAN MENTAL HLTH	\$8,167	
OPTOMETRY BD	\$170	
PEACE OFFICERS BD	\$3,384	
PERPICH CENTER FOR ARTS EDUC	\$5,502	
PHARMACY BD	\$1,731	
PHYSICAL THERAPY BD	\$170	
PODIATRY BD	\$170	
POLLUTION CONTROL BD	\$71,066	
PRIVATE DETECTIVE BD	\$170	
PSYCHOLOGY BD	\$227	
PUBLIC DEFENSE BD	\$32,169	
PUBLIC EMPLOYEES	\$16,204	
PUBLIC SAFETY	\$1,199,470	
PUBLIC SERVICE		
PUBLIC UTILITIES	\$4,917	
RACING COMMISSION	\$252	
RETIREMENT SYSTEM	\$16,341	
REVENUE DEPT	\$104,087	
SECRETARY OF STATE	\$7,903	
SENTENCING GUIDELINES	\$217	
SOCIAL WORK BD	\$302	
SUPREME COURT	\$54,083	
TAX COURT DEPT	\$170	
TEACHERS RETIREMENT	\$2,550	
TRANSPORTATION	4,293,808.23	
TRIAL COURTS	\$554,395	
VETERANS AFFAIRS	\$1,203,573	
VETERINARY MED BD	\$170	
WATER & SOIL RESOURCES	\$8,657	
WORKERS COMPENSATION	\$30,520	
ZOOLOGICAL BOARD		
ZOOLOGICAL GARDEN	\$209,507	
INDIVIDUAL PAYMENTS	\$212,277	
SUPP BENEFITS REIMBURSEMENTS	\$3,722,440	
TOTAL	\$28,172,122	WCR & WKR
PROPRIATION TOTAL	\$28,172,122	
	\$0	

DEPARTMENT OF EMPLOYEE RELATIONS  
WORKERS COMPENSATION  
Receipts for fiscal year 2007

AGENCY OR CUSTOMER NAME - SOURCE OF FUNDS	COLLECTED AMOUNT	APPROP UNIT NBR
SEMINAR & WORKSHOP FEES	\$42,440	
APPROPRIATION TOTAL	\$42,440	WCA
ACCOUNTANCY BD	\$170	
ADMIN DEPT	\$532,705	
ADMIN HEARINGS	\$80,295	
AGRICULTURE DEPT	\$206,420	
AMATEUR SPORTS COMM	\$170	
ANIMAL HEALTH BD	\$12,200	
ARCHITECTS BD	\$227	
ARTS BOARD	\$302	
ASIAN PACIFIC MINN	\$170	
ATTY GENERAL OFFICE	\$43,248	
AUDITOR	\$24,295	
BARBER EXAMINERS BD	\$252	
BEHAVIORAL HEALTH & THERAPY BD	\$170	
CAMPAIGN FIN & PUB DIS	\$225	
CAPITOL AREA ARCH &	\$170	
CHICANO LATINO AFFAIRS COUNCIL	\$170	
CHIROPRACTIC BD	\$313	
COMBATIVE SPORTS COMM	\$170	
COMMERCE DEPT	\$86,521	
CORRECTIONS DEPT	2,471,331.28	
COUNCIL ON BLACK MINN	\$170	
COUNCIL ON DISABILITY	\$532	
COURT OF APPEALS	\$8,699	
DENTISTRY BD	\$338	
DIETETIC & NUTRITN BD	\$170	
DNR	1,342,097.50	
EDUCATION	\$60,548	
ELECTRICITY BD		
EMERG MED SERV REG BD	\$1,378	
EMPLOYEE & ECON DEV	\$329,646	
EXPLORE MN TOURISM	\$3,953	
FARIBAUT ACADEMIES	\$206,208	
MN MANAGEMENT & BUDGET	\$13,573	
GAMBLING CONTROL BOARD	\$9,270	
GOVERNORS OFFICE	\$3,880	
HEALTH DEPT	\$215,637	
HIGHER EDUC FACILITY	\$170	
HIGHER EDUC SERV OFC	\$5,507	
HISTORICAL SOCIETY	\$47,258	
HOUSING FINANCE AGENCY	\$26,711	
HUMAN RIGHTS DEPT	\$18,153	
HUMAN SERVICES DEPT	6,042,091.18	
INDIAN AFFAIRS DEPT	\$170	
INVESTMENT BD	\$504	
IRON RANGE RESOURCES	\$125,140	
ITC	\$306,714	
JUDICIAL STANDARDS BD	\$78	

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**WORKERS' COMPENSATION  
BULLETIN 10-1  
July 17, 2009**

Workers' Compensation  
*Bulletin*

**To:** Workers' Compensation Coordinators  
Agency Accounting Coordinators  
**Subject:** Administrative Fees for FY 2010

### **Background**

The Worker's Compensation Program's administrative fee will be \$2,496,000 for FY 2010, which is the same amount as it was in FY 2009.

The administrative fee is apportioned based on the following factors:

- Average number of employees in FY 2009
- Number of open claims on 6/30/09
- Number of payment transactions in FY 2009

Please note, the number of transactions **do not** include payments processed by the managed care vendor, only those benefit payments processed by the program.

The managed care administrative fee will continue to be \$2.15 per employee per month for FY 2010. The hourly rate for the program's in-house legal will remain at \$95 per hour for attorney time and \$55 per hour for para-legal time. Please note that service provided by the program's legal staff is recorded as a cost to the individual claim and will be invoiced separately on line 17 of the MAPS A/R invoice.

**If your agency is participating in the alternative cost allocation account, the administrative fees have been factored into your agency's FY 2010 premium amount.**

### **Administrative Fees**

The attached spreadsheet details each agency's administrative fees for FY 2010. The spreadsheet contains the following information:

- FY 2009 employee average
- Percentage of the total number of employees
- Number of open claims on 6/30/09
- Percentage of the total number of open claims
- Number of transactions processed in FY 2009
- Percentage of the total number of transactions

- Agency average percentage (Note: this percentage was derived by adding the three percentages then dividing the result by 3)
- Agency's FY 2010 administrative fee is the agency's average percentage multiplied by \$2,496,000
- Monthly managed care administrative fee is \$2.15 multiplied by the average number of employees

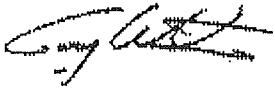
The administrative fees will be invoiced monthly through the state's accounts receivable system to those agencies who are not participating in the alternative cost allocation account. Because we operate from a revolving fund, it is vital that you pay your invoice promptly.

### Requested Action

Please share this information with relevant staff in your agency. If you have any questions about this bulletin, please contact:

Gay Scharpen  
Workers' Compensation Program  
P.O. Box 64081  
St. Paul, MN 55164-0081  
(651) 201-2587  
email: [gay.scharpen@state.mn.us](mailto:gay.scharpen@state.mn.us)

Sincerely,



Gary Westman, Manager  
Workers' Compensation Program  
Risk Management Division

[back to index](#)



**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY  
FY 2009**

GenComp Loc #	Department Name	FY 08 Avg. # of EE's	% of EE's	# of OP Claims as of 6/30/08	% of OP Claims	FY 08 # of Trans.	% of Trans.	Avg. %	FY 2009 Work Comp Admin Fee	FY2009 MONTHLY Managed Care Fee
01A	Military Affairs	269	0.452%	19	0.931%	255	1.034%	0.806%	\$20,112	\$564.90
02 (All)	Administration	528	0.886%	51	2.500%	633	2.568%	1.985%	\$49,538	\$1,108.80
03A	State Lottery	143	0.240%	5	0.245%	29	0.118%	0.201%	\$5,015	\$300.30
04A	Agriculture	452	0.759%	19	0.931%	287	1.164%	0.951%	\$23,748	\$949.20
05A	Racing Commission	14	0.023%	0	0.000%	0	0.000%	0.008%	\$196	\$29.40
06A	Attorney General	353	0.593%	5	0.245%	96	0.389%	0.409%	\$10,209	\$741.30
07 (All)	Public Safety	1,974	3.313%	120	5.882%	1,073	4.353%	4.516%	\$112,724	\$4,145.40
09A	Gambling Control	35	0.059%	0	0.000%	0	0.000%	0.020%	\$489	\$73.50
10A	Finance	257	0.431%	1	0.049%	2	0.008%	0.163%	\$4,064	\$539.70
11B	Board of Barbers	11	0.018%	0	0.000%	0	0.000%	0.006%	\$154	\$23.10
7HH	Board of Chiro	5	0.008%	0	0.000%	0	0.000%	0.003%	\$70	\$10.50
7FH	Board of Dentistry	11	0.018%	0	0.000%	0	0.000%	0.006%	\$154	\$23.10
7TP	Bd of Peace Officers	13	0.022%	0	0.000%	0	0.000%	0.007%	\$182	\$27.30
7KH	Bd of Nursing Home Admin	9	0.015%	0	0.000%	0	0.000%	0.005%	\$126	\$18.90
7LH	Bd of Social Work	12	0.020%	0	0.000%	0	0.000%	0.007%	\$168	\$25.20
7MH	Bd of Marriage & Family Therapy	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.20
7BH	Bd of Medical Practice	23	0.039%	1	0.049%	115	0.467%	0.185%	\$4,610	\$48.30
7CH	Board of Nursing	31	0.052%	0	0.000%	12	0.049%	0.034%	\$838	\$65.10
7DH	Board of Pharmacy	10	0.017%	1	0.049%	0	0.000%	0.022%	\$547	\$21.00
7EB	Board of Architects	8	0.013%	0	0.000%	0	0.000%	0.004%	\$112	\$16.80
7VH	Board of Psychology	9	0.015%	0	0.000%	0	0.000%	0.005%	\$126	\$18.90
7JH	Board of Optometry	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.20
7PB	Board of Accountancy	4	0.007%	0	0.000%	0	0.000%	0.002%	\$56	\$8.40
7RH	Bd of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.20
7QH	Bd of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$14	\$2.10
7SB	Private Detective Board	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.20
7GB	MN Boxing Commission (new in 2007)	4	0.007%	0	0.000%	0	0.000%	0.002%	\$56	\$8.40
7WH	Bd of Physical Therapy	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.20
7SH	Emergency Medical Svs Reg. Bd.	23	0.039%	1	0.049%	0	0.000%	0.029%	\$729	\$48.30
7UH	Dietetics & Nutrition, Practice Bd.	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.20
7XH	Behavior Health & Therapy Bd	4	0.007%	0	0.000%	0	0.000%	0.002%	\$56	\$8.40
12A	Health	1,353	2.271%	21	1.029%	352	1.428%	1.576%	\$39,340	\$2,841.30
13A	Commerce	317	0.532%	4	0.196%	2	0.008%	0.245%	\$6,126	\$665.70
80A	Commerce-Weights & Measures	0	0.000%	5	0.245%	71	0.288%	0.178%	\$4,436	\$0.00
14A	Animal Health Board	42	0.070%	1	0.049%	0	0.000%	0.040%	\$994	\$88.20

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY  
FY 2009**

GenComp Loc #	Department Name	FY 08 Avg. # of EE's	% of EE's	# of OP Claims as of 6/30/08	% of OP Claims	FY 08 # of Trans.	% of Trans.	Avg. %	FY 2009 Work Comp Admin Fee	FY2009 MONTHLY Managed Care Fee
17A	Human Rights	45	0.076%	2	0.098%	0	0.000%	0.058%	\$1,444	\$94.50
19A	Indian Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$56	\$8.40
20B	Explore MN Tourism	65	0.109%	2	0.098%	0	0.000%	0.069%	\$1,723	\$136.50
22A	Employment & Economic Development	1,559	2.617%	33	1.618%	432	1.752%	1.996%	\$49,811	\$3,273.90
25A	Perpich Center for Arts Educ.	85	0.143%	0	0.000%	3	0.012%	0.052%	\$1,288	\$178.50
			0.000%							
X00	MNSCU-Office of the Chancellor	398	0.668%	2	0.098%	6	0.024%	0.263%	\$6,576	\$835.80
X01	MNSCU-Bemidji State Univ	542	0.910%	11	0.539%	62	0.252%	0.567%	\$14,148	\$1,138.20
X02	MNSCU-MSU Mankato	1,505	2.526%	32	1.569%	277	1.124%	1.739%	\$43,418	\$3,160.50
X03	MNSCU-MSU Moorhead	824	1.383%	15	0.735%	156	0.633%	0.917%	\$22,890	\$1,730.40
X04	MNSCU-St Cloud State Univ	1,562	2.622%	34	1.667%	125	0.507%	1.599%	\$39,899	\$3,280.20
X05	MNSCU-Southwest MN State Univ	407	0.683%	11	0.539%	63	0.256%	0.493%	\$12,296	\$854.70
X06	MNSCU-Winona State Univ	894	1.501%	8	0.392%	33	0.134%	0.676%	\$16,862	\$1,877.40
X07	MNSCU-Metro State Univ	710	1.192%	6	0.294%	59	0.239%	0.575%	\$14,354	\$1,491.00
X20	MNSCU-Riverland CC - Austin	263	0.441%	3	0.147%	66	0.268%	0.285%	\$7,124	\$552.30
X21	MNSCU-Central Lks College-Brainerd	237	0.398%	2	0.098%	8	0.032%	0.176%	\$4,395	\$497.70
X22	MNSCU-Anoka/Ramsey CC-Cambridge	94	0.158%	2	0.098%	2	0.008%	0.088%	\$2,196	\$197.40
X23	MNSCU-C & T College-Fergus Falls	123	0.206%	2	0.098%	33	0.134%	0.146%	\$3,647	\$258.30
X24	MNSCU-Hibbing Community College	190	0.319%	5	0.245%	27	0.110%	0.225%	\$5,604	\$399.00
X25	MNSCU-Itasca Community College	132	0.222%	2	0.098%	2	0.008%	0.109%	\$2,727	\$277.20
X27	MNSCU-MN West C&T - Worthington	119	0.200%	1	0.049%	2	0.008%	0.086%	\$2,137	\$249.90
X28	MNSCU-Vermillion Community College	91	0.153%	1	0.049%	0	0.000%	0.067%	\$1,679	\$191.10
X29	MNSCU-Rochester Community College	478	0.802%	9	0.441%	107	0.434%	0.559%	\$13,957	\$1,003.80
X30	MNSCU-Northland C&T - Thief River Fls	185	0.311%	1	0.049%	2	0.008%	0.123%	\$3,059	\$388.50
X31	MNSCU-Mesabi Range C&T -Virginia	97	0.163%	1	0.049%	8	0.032%	0.081%	\$2,032	\$203.70
X32	MNSCU-Minneapolis C&T College	691	1.160%	6	0.294%	69	0.280%	0.578%	\$14,426	\$1,451.10
X33	MNSCU-Anoka/Ramsey Comm College	358	0.601%	6	0.294%	15	0.061%	0.319%	\$7,953	\$751.80
X34	MNSCU-N Hennepin Comm College	402	0.675%	7	0.343%	35	0.142%	0.387%	\$9,650	\$844.20
X35	MNSCU-Century College	697	1.170%	12	0.588%	38	0.154%	0.637%	\$15,911	\$1,463.70
X36	MNSCU-Rainy River Comm College	51	0.086%	1	0.049%	2	0.008%	0.048%	\$1,188	\$107.10
X37	MNSCU-Normandale Comm College	556	0.933%	5	0.245%	45	0.183%	0.454%	\$11,323	\$1,167.60
X38	MNSCU-Inver Hills Comm College	362	0.608%	5	0.245%	15	0.061%	0.305%	\$7,601	\$760.20
X39	MNSCU-NE Higher Education District	15	0.025%	0	0.000%	0	0.000%	0.008%	\$209	\$31.50

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY  
FY 2009**

GenComp Loc #	Department Name	FY 08 Avg. # of EE's	% of EE's	# of OP Claims as of 6/30/08	% of OP Claims	FY 08 # of Trans.	% of Trans.	Avg. %	FY 2009 Work Comp Admin Fee	FY2009 MONTHLY Managed Care Fee
X40	MNSC-Mpls C&T College Law Enforce	4	0.007%	0	0.000%	0	0.000%	0.002%	\$56	\$8.40
X41	MNSCU-Fond du Lac Tribal & Comm Coll	129	0.217%	3	0.147%	0	0.000%	0.121%	\$3,025	\$270.90
X51	MNSCU-Anoka Tech College	181	0.304%	4	0.196%	28	0.114%	0.204%	\$5,104	\$380.10
X52	MNSCU-Alexandria Tech College	240	0.403%	5	0.245%	22	0.089%	0.246%	\$6,133	\$504.00
X53	MNSCU-Hennepin Tech Coll-Plymouth	56	0.094%	0	0.000%	0	0.000%	0.031%	\$782	\$117.60
X54	MNSCU-Pine Tech College	107	0.180%	1	0.049%	3	0.012%	0.080%	\$2,003	\$224.70
X55	MNSCU-St Paul College	376	0.631%	8	0.392%	39	0.158%	0.394%	\$9,830	\$789.60
X56	MNSCU-Lake Superior College	369	0.619%	4	0.196%	84	0.341%	0.385%	\$9,620	\$774.90
X57	MNSCU-St. Cloud Tech College	324	0.544%	10	0.490%	19	0.077%	0.370%	\$9,244	\$680.40
X59	MNSCU-Dakota County Tech College	282	0.473%	9	0.441%	30	0.122%	0.345%	\$8,621	\$592.20
X60	MNSCU-Hennepin TC-Brooklyn Prk	224	0.376%	4	0.196%	23	0.093%	0.222%	\$5,536	\$470.40
X61	MNSCU-Hennepin TC-Eden Prairie	186	0.312%	6	0.294%	16	0.065%	0.224%	\$5,585	\$390.60
X62	MNSCU-MN West C&T - Canby	54	0.091%	2	0.098%	1	0.004%	0.064%	\$1,604	\$113.40
X63	MNSCU-MN West C&T - Granite Falls	51	0.086%	2	0.098%	17	0.069%	0.084%	\$2,102	\$107.10
X64	MNSCU-MN West C&T - Jackson	50	0.084%	0	0.000%	12	0.049%	0.044%	\$1,103	\$105.00
X65	MNSCU-MN West C&T - Pipestone	40	0.067%	0	0.000%	0	0.000%	0.022%	\$559	\$84.00
X66	MNSCU-Mesabi Range C&T- Eveleth	55	0.092%	0	0.000%	0	0.000%	0.031%	\$768	\$115.50
X68	MNSCU-SE Tech College-Red Wing	76	0.128%	2	0.098%	0	0.000%	0.075%	\$1,877	\$159.60
X69	MNSCU-SE Tech College-Winona	118	0.198%	0	0.000%	0	0.000%	0.066%	\$1,648	\$247.80
X71	MNSCU-Central Lks College-Staples	53	0.089%	1	0.049%	3	0.012%	0.050%	\$1,249	\$111.30
X72	MNSCU-Northwest Tech College	93	0.156%	1	0.049%	10	0.041%	0.082%	\$2,044	\$195.30
X73	MNSCU-C&T College-Detroit Lakes	104	0.175%	1	0.049%	13	0.053%	0.092%	\$2,299	\$218.40
X74	MNSCU-Northland C&T-E.Grand Forks	140	0.235%	2	0.098%	0	0.000%	0.111%	\$2,771	\$294.00
X75	MNSCU-C&T College-Moorhead	197	0.331%	3	0.147%	4	0.016%	0.165%	\$4,110	\$413.70
X77	MNSCU-C&T College-Wadena	95	0.159%	2	0.098%	1	0.004%	0.087%	\$2,176	\$199.50
X78	MNSCU-Riverland Comm Coll-Albert Lea	47	0.079%	1	0.049%	1	0.004%	0.044%	\$1,098	\$98.70
X79	MNSCU-S Central Tech Coll-Mankato	299	0.502%	2	0.098%	4	0.016%	0.205%	\$5,126	\$627.90
X80	MNSCU-Ridgewater College-Hutchinson	85	0.143%	1	0.049%	3	0.012%	0.068%	\$1,696	\$178.50
X81	MNSCU-Ridgewater College-Willmar	287	0.482%	2	0.098%	12	0.049%	0.209%	\$5,229	\$602.70
X83	MNSCU-S Central Tech Coll-Faribault	64	0.107%	1	0.049%	0	0.000%	0.052%	\$1,302	\$134.40
X99	MNSCU-Student Workers	4,064	6.822%	16	0.784%	48	0.195%	2.600%	\$64,901	EXEMPT

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY  
FY 2009**

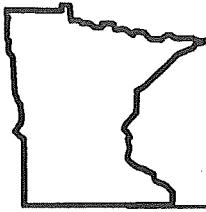
GenComp Loc #	Department Name	FY 08 Avg. # of EE's	% of EE's	# of OP Claims as of 6/30/08	% of OP Claims	FY 08 # of Trans.	% of Trans.	Avg. %	FY 2009 Work Comp Admin Fee	FY2009 MONTHLY Managed Care Fee
28A	State Senate	294	0.493%	1	0.049%	0	0.000%	0.181%	\$4,514	\$617.40
29 (All)	DNR (All regions)	2,719	4.564%	129	6.324%	1,875	7.606%	6.165%	\$153,867	\$5,709.90
CC (All)	Friends of MN Conservation Corp	109	0.183%	15	0.735%	0	0.000%	0.306%	\$7,640	\$228.90
31A	House of Representatives	413	0.693%	2	0.098%	1	0.004%	0.265%	\$6,617	\$867.30
32A	Pollution Control Agency	943	1.583%	10	0.490%	93	0.377%	0.817%	\$20,387	\$1,980.30
33A	Trial Courts	2,848	4.780%	51	2.500%	477	1.935%	3.072%	\$76,673	\$5,980.80
34A	Housing Finance	199	0.334%	2	0.098%	15	0.061%	0.164%	\$4,101	\$417.90
37A	Education	432	0.725%	14	0.686%	62	0.252%	0.554%	\$13,835	\$907.20
38A	Investment Board	22	0.037%	1	0.049%	0	0.000%	0.029%	\$715	\$46.20
39A	Governor's Office	57	0.096%	2	0.098%	5	0.020%	0.071%	\$1,780	\$119.70
40A	Historical Society	561	0.942%	6	0.294%	23	0.093%	0.443%	\$11,058	\$1,178.10
41A	Work Comp Court of Appeals	14	0.023%	1	0.049%	30	0.122%	0.065%	\$1,616	\$29.40
42 (All)	Labor & Industry	448	0.752%	17	0.833%	295	1.197%	0.927%	\$23,146	\$940.80
43A	IRRRB	72	0.121%	5	0.245%	63	0.256%	0.207%	\$5,171	\$151.20
44 (All)	Faribault Academies	324	0.544%	21	1.029%	84	0.341%	0.638%	\$15,925	\$680.40
45A	Mediation Services	15	0.025%	2	0.098%	26	0.105%	0.076%	\$1,903	\$31.50
46A	Office of Enterprise Technology	321	0.539%	2	0.098%	70	0.284%	0.307%	\$7,661	\$674.10
49A	Legislative Auditor	62	0.104%	0	0.000%	0	0.000%	0.035%	\$866	\$130.20
50A	State Arts Board	10	0.017%	1	0.049%	1	0.004%	0.023%	\$581	\$21.00
5DA	Leg. Coord Committee/Rev of Statutes	90	0.151%	0	0.000%	0	0.000%	0.050%	\$1,257	\$189.00
52A	Public Defense Board	673	1.130%	0	0.000%	4	0.016%	0.382%	\$9,534	\$1,413.30
53A	Secretary of State	75	0.126%	2	0.098%	3	0.012%	0.079%	\$1,964	\$157.50
55A	Human Svs-Anoka RTC	934	1.568%	66	3.235%	803	3.257%	2.687%	\$67,063	\$1,961.40
55B	Human Svs-Brainerd RTC	31	0.052%	31	1.520%	819	3.322%	1.631%	\$40,718	\$65.10
552	Human Svs-CARE	279	0.468%	10	0.490%	5	0.020%	0.326%	\$8,144	\$585.90
554	Human Svs-Child	136	0.228%	8	0.392%	37	0.150%	0.257%	\$6,411	\$285.60
55C	Human Svs-Cambridge RTC (closed)	0	0.000%	14	0.686%	578	2.345%	1.010%	\$25,218	\$0.00
55D	Human Svs-Central Office	2,348	3.941%	21	1.029%	88	0.357%	1.776%	\$44,325	\$4,930.80
55E	Human Svs-Fergus Falls RTC	0	0.000%	8	0.392%	213	0.864%	0.419%	\$10,452	\$0.00
55F	Human Svs-Faribault RTC (closed)	0	0.000%	14	0.686%	381	1.546%	0.744%	\$18,569	\$0.00
55G	Human Svs-AhGwahChing RTC	0	0.000%	20	0.980%	556	2.255%	1.079%	\$26,923	\$0.00
55H	Human Svs-Hastings (closed)	0	0.000%	2	0.098%	1	0.004%	0.034%	\$849	\$0.00
55K	Human Svs-METO	239	0.401%	24	1.176%	253	1.026%	0.868%	\$21,665	\$501.90
555	Human Svs-MSOCS Group Homes	1,454	2.441%	100	4.902%	2,307	9.359%	5.567%	\$138,954	\$3,053.40
55M	Human Svs-Moose Lake RTC (closed)	0	0.000%	8	0.392%	212	0.860%	0.417%	\$10,418	\$0.00

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY  
FY 2009**

GenComp Loc #	Department Name	FY 08 Avg. # of EE's	% of EE's	# of OP Claims as of 6/30/08	% of OP Claims	FY 08 # of Trans.	% of Trans.	Avg. %	FY 2009 Work Comp Admin Fee	FY2009 MONTHLY Managed Care Fee
55N	Human Svs-NNE-SOS-Gen.Fund	9	0.015%	1	0.049%	0	0.000%	0.021%	\$534	\$18.90
55P	Human Svs-Moose Lk Reg. St. OP Svs	831	1.395%	24	1.176%	154	0.625%	1.065%	\$26,591	\$1,745.10
55R	Human Svs-Rochester (closed)	0	0.000%	2	0.098%	93	0.377%	0.158%	\$3,955	\$0.00
55S	Human Svs-St Peter RTC	968	1.625%	50	2.451%	504	2.045%	2.040%	\$50,921	\$2,032.80
55T	Human Svs-Oak Terrace RTC (closed)	0	0.000%	7	0.343%	120	0.487%	0.277%	\$6,905	\$0.00
55U	Human Svs-NNE-SOS-Eveleth	21	0.035%	0	0.000%	0	0.000%	0.012%	\$293	\$44.10
55W	Human Svs-Willmar RTC	31	0.052%	7	0.343%	132	0.535%	0.310%	\$7,743	\$65.10
558	Human Svs-MNS	68	0.114%	0	0.000%	0	0.000%	0.038%	\$950	\$142.80
55Y	Human Svs-CBHH	421	0.707%	21	1.029%	123	0.499%	0.745%	\$18,596	\$884.10
58A	Court of Appeals	90	0.151%	0	0.000%	0	0.000%	0.050%	\$1,257	\$189.00
60A	Higher Educ Services Office	75	0.126%	0	0.000%	14	0.057%	0.061%	\$1,520	\$157.50
61A	State Auditor	112	0.188%	1	0.049%	54	0.219%	0.152%	\$3,795	\$235.20
62A	MN State Retirement	85	0.143%	0	0.000%	0	0.000%	0.048%	\$1,187	\$178.50
63A	Public EE Retirement Assoc.	87	0.146%	1	0.049%	1	0.004%	0.066%	\$1,657	\$182.70
65 (All)A	Judicial	305	0.512%	0	0.000%	5	0.020%	0.177%	\$4,428	\$640.50
67A	Revenue	1,372	2.303%	23	1.127%	177	0.718%	1.383%	\$34,515	\$2,881.20
68A	Tax Court	6	0.010%	0	0.000%	0	0.000%	0.003%	\$84	\$12.60
69A	Teachers Retirement Assoc.	81	0.136%	1	0.049%	0	0.000%	0.062%	\$1,539	\$170.10
70J	Judicial Standards Board	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.20
75C	Veterans Affairs-Benefits & Services	66	0.111%	2	0.098%	47	0.191%	0.133%	\$3,324	\$138.60
76A	Veterans Home Board	12	0.020%	0	0.000%	0	0.000%	0.007%	\$168	\$25.20
76B	Veterans Home Silver Bay	144	0.242%	15	0.735%	590	2.393%	1.123%	\$28,042	\$302.40
76F	Veterans Home Fergus Falls	146	0.245%	5	0.245%	38	0.154%	0.215%	\$5,361	\$306.60
76H	Veterans Home Hastings	111	0.186%	16	0.784%	163	0.661%	0.544%	\$13,577	\$233.10
76L	Veterans Home Luverne	181	0.304%	16	0.784%	214	0.868%	0.652%	\$16,276	\$380.10
76M	Veterans Home Minneapolis	544	0.913%	60	2.941%	961	3.898%	2.584%	\$64,503	\$1,142.40
77 (All)	Minnesota Zoo	273	0.458%	15	0.735%	354	1.436%	0.877%	\$21,878	\$573.30
			0.000%							
78A	MCF-Central Office	777	1.304%	26	1.275%	331	1.343%	1.307%	\$32,627	\$1,631.70
78B	MCF-St. Cloud	411	0.690%	17	0.833%	103	0.418%	0.647%	\$16,149	\$863.10
78C	MCF-Sauk Center (closed)	0	0.000%	0	0.000%	1	0.004%	0.001%	\$34	\$0.00
78F	MCF-Faribault	457	0.767%	13	0.637%	301	1.221%	0.875%	\$21,843	\$959.70
78H	MCF-Shakopee	227	0.381%	11	0.539%	63	0.256%	0.392%	\$9,783	\$476.70

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY  
FY 2009**

GenComp Loc #	Department Name	FY 08 Avg. # of EE's	% of EE's	# of OP Claims as of 6/30/08	% of OP Claims	FY 08 # of Trans.	% of Trans.	Avg. %	FY 2009 Work Comp Admin Fee	FY2009 MONTHLY Managed Care Fee
78L	MCF-Lino Lakes	460	0.772%	28	1.373%	537	2.178%	1.441%	\$35,968	\$966.00
78P	MCF-Oak Park Heights	349	0.586%	28	1.373%	303	1.229%	1.063%	\$26,520	\$732.90
78R	MCF-Red Wing	193	0.324%	11	0.539%	126	0.511%	0.458%	\$11,434	\$405.30
78S	MCF-Stillwater	522	0.876%	43	2.108%	495	2.008%	1.664%	\$41,534	\$1,096.20
78T	MCF-Togo	73	0.123%	6	0.294%	117	0.475%	0.297%	\$7,415	\$153.30
78U	MCF-Rush City	340	0.571%	17	0.833%	260	1.055%	0.820%	\$20,457	\$714.00
78W	MCF-Willow River/Mooselake	413	0.693%	13	0.637%	243	0.986%	0.772%	\$19,271	\$867.30
790	DOT-Central Office	1,402	2.353%	46	2.255%	482	1.955%	2.188%	\$54,608	\$2,944.20
791	DOT-District 1-Duluth/Virginia	327	0.549%	51	2.500%	456	1.850%	1.633%	\$40,757	\$686.70
792	DOT-District 2-Bemidji/Crookston	203	0.341%	13	0.637%	127	0.515%	0.498%	\$12,423	\$426.30
793	DOT-District 3-Baxter/St. Cloud	377	0.633%	37	1.814%	445	1.805%	1.417%	\$35,374	\$791.70
794	DOT-District 4-Detroit Lakes/Morris	214	0.359%	20	0.980%	231	0.937%	0.759%	\$18,942	\$449.40
796	DOT-District 6-Rochester/Owatonna	371	0.623%	34	1.667%	196	0.795%	1.028%	\$25,663	\$779.10
797	DOT-District 7-Mankato/Window	263	0.441%	28	1.373%	283	1.148%	0.987%	\$24,644	\$552.30
798	DOT-District 8-Willmar	198	0.332%	17	0.833%	178	0.722%	0.629%	\$15,706	\$415.80
799	DOT-District 9-Metro	1,178	1.977%	119	5.833%	1,200	4.868%	4.226%	\$105,486	\$2,473.80
82A	Public Utilities Comm	45	0.076%	1	0.049%	7	0.028%	0.051%	\$1,273	\$94.50
90A	State Fair	273	0.458%	9	0.441%	25	0.101%	0.334%	\$8,327	\$573.30
92G	Ombudsperson for Families	5	0.008%	0	0.000%	0	0.000%	0.003%	\$70	\$10.50
9KG	Office of Admin Hearings	82	0.138%	1	0.049%	4	0.016%	0.068%	\$1,688	\$172.20
9GH	Ombudsman-Mental Health	19	0.032%	0	0.000%	0	0.000%	0.011%	\$265	\$39.90
9XG	Capitol Area Architect	4	0.007%	0	0.000%	0	0.000%	0.002%	\$56	\$8.40
9YG	Disability Council	7	0.012%	0	0.000%	1	0.004%	0.005%	\$132	\$14.70
9JG	Campaign Financing & Public Dis. Bd	9	0.015%	0	0.000%	0	0.000%	0.005%	\$126	\$18.90
9WE	Higher Education Facility	3	0.005%	0	0.000%	0	0.000%	0.002%	\$42	\$6.30
9EP	Sentencing Guidelines	8	0.013%	0	0.000%	0	0.000%	0.004%	\$112	\$16.80
9LG	Black Minnesotans Council	5	0.008%	0	0.000%	0	0.000%	0.003%	\$70	\$10.50
9PR	Water & Soil Resources Board	69	0.116%	0	0.000%	0	0.000%	0.039%	\$964	\$144.90
9NG	Asian-Pacific Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$56	\$8.40
9MG	Chicano/Latino Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$56	\$8.40
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	\$42	\$6.30
	<b>TOTALS</b>	<b>59,576</b>	<b>100.000%</b>	<b>2,040</b>	<b>100.000%</b>	<b>24,651</b>	<b>100.000%</b>	<b>100.00%</b>	<b>\$2,496,000</b>	<b>\$116,575.20</b>



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services

**MINNESOTA MANAGEMENT & BUDGET —HUMAN RESOURCES DEVELOPMENT**

**Services Provided**

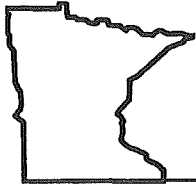
The Human Resource Development program provides training for state agency supervisors and managers in contract administration. In addition, this program monitors local government subdivisions to ensure compliance with the Local Government Pay Equity Act.

**OMB Circular A-87, Attachment B Selected items of Cost, Section 42**

- *"The cost of training provided for employee development is allowable".*

**How Rates are Computed**

Rates for classes provided are based on the actual cost of conducting the course and an estimate of the number of attendees.



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**MINNESOTA MANAGEMENT AND BUDGET**

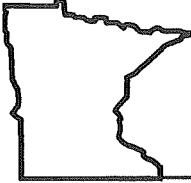
FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

**HUMAN RESOURCES DEVELOPMENT**  
**FUND 200**

R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)		31
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		31
<b>A-87 Revenues (Actual and Imputed)</b>		
From Attachment A	10	
Other Revenues	-	
<b>Total Revenues</b>	<b>10</b>	
<b>Expenditures (Actual Cash)</b>		
Per State's Financial Report	5	
Operating Expense	-	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	-	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
<b>Total OMB A-87 Allowable Expenditures</b>	<b>5</b>	
<b>Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balances		
At State Treasury Avg. Rate of Return	1	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	(2)	
<b>Total Adjustments</b>		<b>(1)</b>
<b>Net Increase to Retained Earnings Balance</b>		<b>5</b>
<b>A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009</b>	<b>A)</b>	<b>36</b>
Allowable Reserve	<b>B)</b>	1
Excess Balance (A)-(B)		35

(If less than zero, the amount on (A) is the beginning A-87 R.E. Balance for the next year's reconciliation. If there is an excess balance, then the federal share for the next year). gov't, then the amount on B) will be the beginning balances should be returned to the federal





**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2009 Actual**  
 Section II—Billed Services

**RECONCILIATION OF RETAINED EARNINGS**  
**RE-BALANCE TO OMB A-87 GUIDELINES**  
**MINNESOTA MANAGEMENT AND BUDGET**

FOR YEAR ENDING JUNE 30, 2009  
 (All Figures in 000's)

**HUMAN RESOURCES DEVELOPMENT**  
**FUND 200**

**PART II A-87 CONTRIBUTED CAPITAL BALANCE**

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2008			62
TRANSFERS Per CAFR (per Accounting Records)			
Plus: Transfers In (contributed capital)	-		
Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)	-		
<b>Net Transfers</b>			
FY 2007 A-87 Excess Retained Earnings Settlement State Sources			
-Total State portion of Excess Retained Earning			
<b>A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2009</b>	C)		<b>62</b>

**PART III A-87 ADJUSTMENTS BALANCE**

<b>A-87 ADJUSTMENTS BALANCE JULY 1, 2008</b>			
<b>ADJUSTMENTS</b>			
Less: A-87 Unallowable Costs	-		
Plus: A-87 Allowable Costs	-		
FY 98 PPD Adjustment	1		
Accumulated Prior Year Imputed Interest Adjustments	(77)		
Current Year Imputed Interest Adjustment	(1)		
<b>Total Adjustments</b>			<b>(77)</b>
<b>A-87 ADJUSTMENTS BALANCE JUNE 30, 2009</b>	D)		<b>(77)</b>

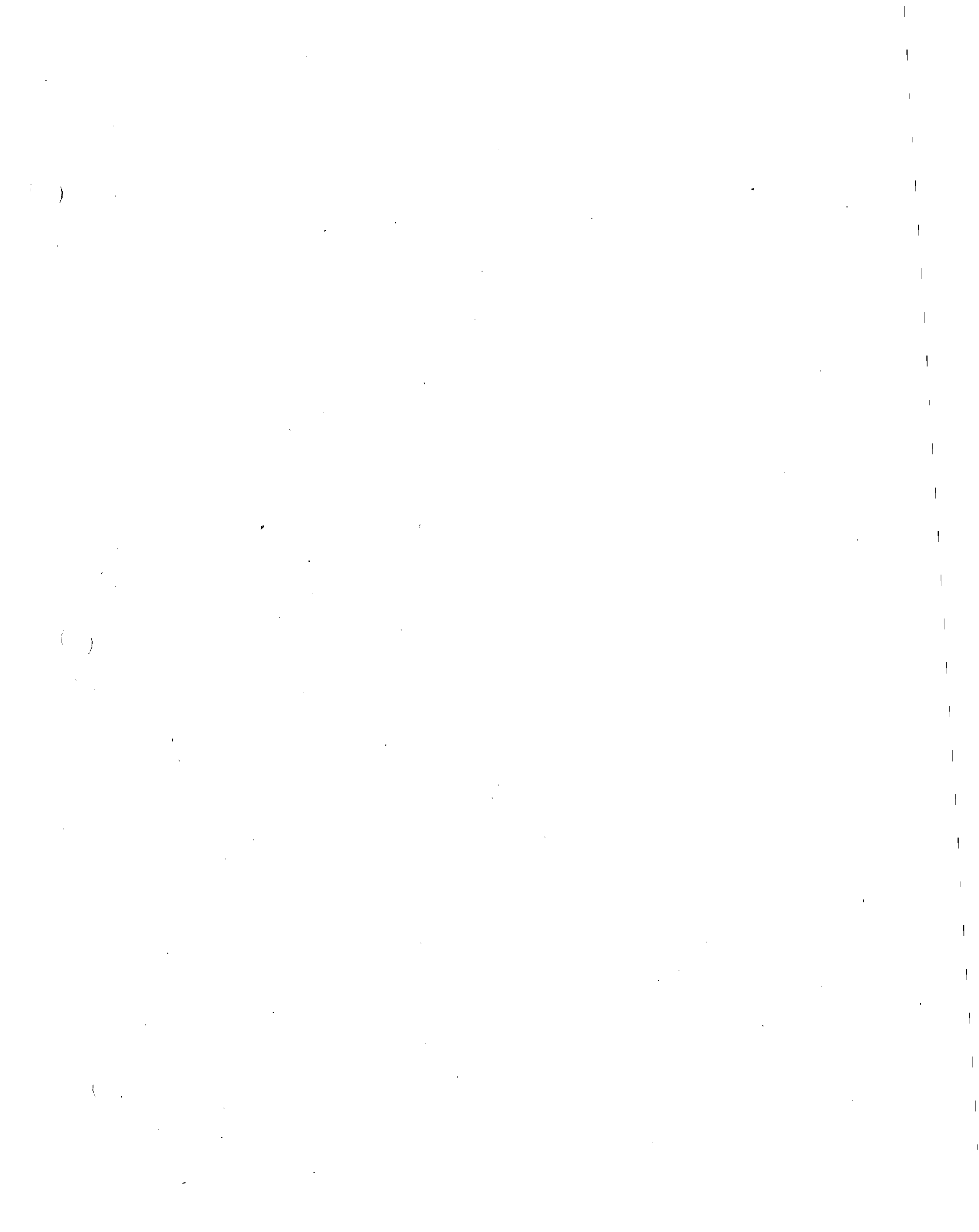
**PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJUSTED BALANCE TO CAFR**

Prior period adjustments to Retained earnings balance			
<b>RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)</b>			
			<b>21</b>



Activities Statement

Appropriation Unit	Human Resource Dev HRD	
Revenue:		
Receipts	<u>\$10,047</u>	\$10,047
Expenses:		
Expenditures	4,525	
Encumbrances		<u>4,525</u>
Operating Income/(Loss)		5,522
Other Sources or Uses		
Transfers In/ (Out)		<u>(1,789)</u>
Net Income or (Loss)		3,733
Prior Balance Forward Out	17,073	
Prior Year Encumbrances (Beginning Account Balance)		
Adjustments to Prior Period Expenses	<u>-</u>	
Current Balance Forward In		<u>17,073</u>
Balance Forward Out (Ending Account Balance)		20,807
Less: Original Appropriated Balance		<u>-</u>
Accumulated Account Balance		<u><u>\$ 20,807</u></u>

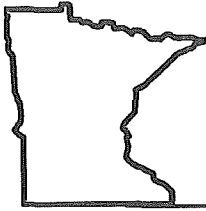


# TDRC Training Course Revenues for FY08

## FY 2009 ACTUAL REVENUE

Course Name	End Date	Cost	Attendees	Revenue
365T	9/24/2008	105	105	11,025
365T	12/10/2008	105	95	9,975
365T	2/24/2009	105	90	9,450
365T	4/22/2009	105	120	12,600
365T	6/25/2009	105	96	10,080
NEXT	7/16/2008	100	46	4,600
NEXT	10/22/2008	100	51	5,100
NEXT	1/22/2009	100	47	4,700
NEXT	3/18/2009	100	30	3,000
NEXT	5/13/2009	100	28	2,800
MGMT CORE	10/30/2008	725	26	18,850
MGMT CORE	2/18/2009	725	24	17,400
MGMT CORE	4/29/2009	725	23	16,675
SUPV CORE	8/22/2009	725	114	82,650
SUPV CORE	12/4/2008	725	41	29,725
SUPV CORE	2/5/2009	725	40	29,000
SUPV CORE	4/15/2009	725	39	28,275
SUPV CORE	6/4/2009	725	45	32,625
			Total	<u><u>\$328,530</u></u>

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**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL  
Section II—Billed Services**

**OFFICE OF THE ATTORNEY GENERAL—LEGAL SERVICES BILLED & UNDER AGREEMENT**

**Services Provided**

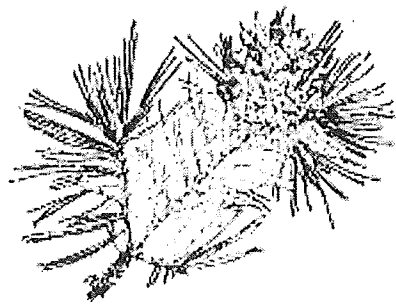
The Office of the Attorney General provides legal services for all state officers, boards and commissions in the state. The Attorney General is authorized by statute to issue written legal opinions only to constitutional executive officers, state agencies, bodies of the state legislature, and attorneys for local governments or pension funds.

**OMB Circular A-87, Attachment B Selected items of Cost, Section 10.b**

- *"Legal expenses required in the administration of Federal programs are allowable..."*

**How Rates are Computed**

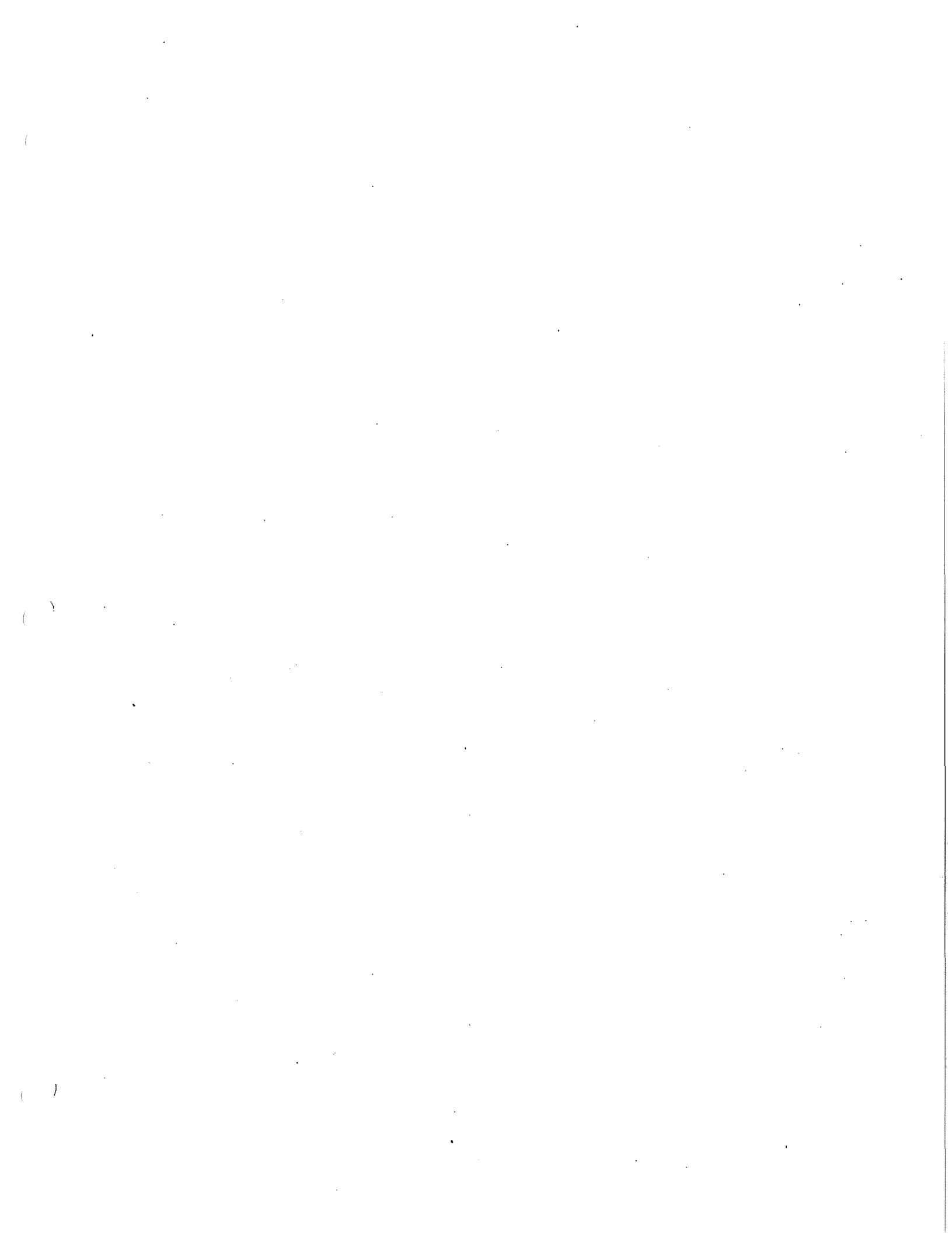
Rates are set based on the hours of service estimated for staff attorneys and legal assistants and the cost of providing those services. The rate setting is planned to recover the full cost of services. Certain billing practices call for periodic scheduled payments from "partner agencies" but all payments ultimately are calculated on and reconciled to the hours of services received.





Attorney General's Office  
Partner Agreements  
Fiscal Year 2009

Agency	Payments per Agreement	Services Provided per Agreement
Risk Management (Admin., Dept. of)	154,055	154,055
Agricultural Utilization Research Institute (AURI)	232	232
Corrections, Department of	209,520	359,865
Education, Department of	190,688	171,847
Gambling Control Board	15,504	15,504
Health, Department of	300,915	300,915
Housing Finance Agency	378,750	301,000
Human Services, Department of	2,071,200	2,087,967
Iron Range Rehabilitation Resources	271,082	271,082
Medical Practices Board	606,500	475,098
Minnesota Racing Commission	21,048	21,048
Minnesota State Retirement System (MSRS)	18,404	18,404
MnSCU	480,457	480,457
Natural Resources, Department of	669,850	669,900
Petroleum Tank Release Compensation Board (Petro Board)	5,909	5,909
Pollution Control Agency	1,305,327	1,115,814
Public Employees Retirement Association (PERA)	98,960	98,960
Public Safety, Department of	303,000	303,000
Teachers Retirement Association (TRA)	12,070	12,070
Transportation, Department of	1,490,665	1,490,665
Total	8,604,136	8,353,792



STATE OF MINNESOTA  
 Labor Distribution Report by Expense Budget  
 Fiscal Year 2009

Section	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
Civil Protection - Admin Salaries		146,554.99			196,726.98				343,281.97
Civil Protection - Operation Salaries	1,874,486.95	129,800.06	923,005.33	1,084,793.69					4,012,086.03
Civil Regulation - Admin Salaries		146,445.31			113,797.36				260,242.67
Civil Regulation - Operation Salaries	187,982.72	398,997.44	2,643,855.16	544,377.77					3,775,213.09
Civil Regulation - Health / Licensing	666,419.22	110,918.16	642,190.85	308,956.73					1,728,484.96
Civil Regulation - Remediation Fund			119,623.26	13,030.90					132,654.16
Solicitor General - Admin Salaries		137,357.08			281,407.14				418,764.22
Solicitor General - Operation Salaries	284,833.75	390,624.51	2,891,530.54	432,657.69					3,999,646.49
Solicitor General - Criminal Environment									0.00
Public Enforcement - Admin Salaries		146,442.43			159,193.36				305,635.79
Public Enforcement - Operation Salaries	770,580.08	497,962.77	2,506,877.98	833,762.83					4,609,183.66
Narcotics 08 - Grant							130,430.56		130,430.56
Government Operations - Admin Salaries		146,378.27			179,269.85				325,648.12
Government Operations - Operation Salaries	234,598.27	408,558.31	3,337,948.54	805,051.54					4,786,156.66
Med Fraud 09 - MATCH							204,192.83		204,192.83
Med Fraud 08 - MATCH							67,118.95		67,118.95
Med Fraud 09 - Grant							476,495.86		476,495.86
Med Fraud 08 - Grant							156,623.81		156,623.81
Administration						1,624,864.24			1,624,864.24
Executive Office						118,170.46		588,857.81	707,028.27
Employee Benefits	28,232.24	31,614.00	46,514.23	(649.70)					105,710.77
ADA									0.00
Summer Law Clerks									0.00
Indirect Costs						102,962.66			102,962.66
<b>Grand Total</b>	<b>4,047,133.23</b>	<b>2,691,653.33</b>	<b>13,111,545.89</b>	<b>4,021,981.45</b>	<b>930,394.69</b>	<b>1,845,997.36</b>	<b>1,034,862.01</b>	<b>588,857.81</b>	<b>28,272,425.77</b>
<b>Total - per Crystal (Labor Distribution Report)</b>									<b>\$28,272,425.77</b>
this needs to agree with MAPS									
s/b off by approx 9111									
Paid/Processed in MAPS									
Employee Benefits - 9111				71,282.94					71,282.94
Salary Reimbursements	(1,192.50)								(1,192.50)
<b>Agency TOTAL Payroll</b>	<b>4,045,940.73</b>	<b>2,691,653.33</b>	<b>13,111,545.89</b>	<b>4,093,264.39</b>	<b>930,394.69</b>	<b>1,845,997.36</b>	<b>1,034,862.01</b>	<b>588,857.81</b>	<b>28,342,516.21</b>
<b>Total - per MAPS</b>									<b>\$28,342,516.21</b>

STATE OF MINNESOTA  
 Labor Distribution Report by Expense Budget  
 Fiscal Year 2009

Section	Legal- Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
Agency TOTAL Payroll	4,045,940.73	2,691,653.33	13,111,545.89	4,093,264.39	930,394.69	1,845,997.36	1,034,862.01	588,857.81	28,342,516.21
Senior Attorney (recharge 25%) Percentage based on subtotal Amount of Recharge	0.24 158,681.02	0.10 (672,913.33)	0.69 514,232.31						0.00
<b>SUBTOTAL</b>	<b>4,204,621.75</b>	<b>2,018,740.00</b>	<b>13,625,778.20</b>	<b>4,093,264.39</b>	<b>930,394.69</b>	<b>1,845,997.36</b>	<b>1,034,862.01</b>	<b>588,857.81</b>	<b>28,342,516.21</b>
Percentage based on subtotal Redistribution of Clerical Support	0.21 867,071.75	0.10 416,301.99	0.69 2,809,890.65	(4,093,264.39)					(0.00)
<b>SUBTOTAL</b>	<b>5,071,693.60</b>	<b>2,435,041.99</b>	<b>16,435,668.85</b>	<b>0.00</b>	<b>930,394.69</b>	<b>1,845,997.36</b>	<b>1,034,862.01</b>	<b>588,857.81</b>	<b>28,342,516.21</b>
Redistribute Overhead Salaries (Admin and Section Admin Salaries)	0.21 588,120.11	0.10 282,370.61	0.69 1,905,901.33		(930,394.69)	(1,845,997.36)			0.00
<b>SUBTOTAL</b>	<b>5,659,813.61</b>	<b>2,717,412.60</b>	<b>18,341,570.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,034,862.01</b>	<b>588,857.81</b>	<b>28,342,516.21</b>
Operating Expenses	0.21 1,897,197.34	0.10 910,890.06	0.69 6,148,184.70						8,956,272.09
<b>TOTAL - Agency Expenditures - w/out Rent</b>	<b>7,557,010.95</b>	<b>3,628,302.66</b>	<b>24,489,755.67</b>				<b>1,034,862.01</b>	<b>588,857.81</b>	<b>37,298,788.30</b>
Total Billable Hours (per docketing)	<b>101,676.90</b>		<b>237,620.50</b>						
Hourly Rates - w/out Rent	74.18		118.33						
Rent	0.21 567,044.76	0.10 272,251.82	0.69 1,837,603.21						2,676,899.80
<b>TOTAL - Agency Expenditures - w/ RENT</b>	<b>8,124,055.71</b>	<b>3,900,554.48</b>	<b>26,327,358.76</b>				<b>0.00</b>	<b>0.00</b>	<b>39,975,688.10</b>
Total Billable Hours (per docketing)	<b>101,676.90</b>		<b>237,620.50</b>						
Hourly Rates - w/ RENT	79.74		127.21						



**MANAGEMENT ANALYSIS**  
**FY09 BUSINESS PLAN**  
 May 13, 2008

**No rate change requested. The FY09 proposed rate is \$125 per hour. This rate is lower than the 4% increase projected in the Admin Informational Bulletin, Admin 06-09, September 29, 2006.**

Page 3-5 In FY 2008, MAD continued operating a strong business with a reasonable level of retained earnings and good prospects for additional business. This rate reflects the real costs of providing services, including increases in the base costs to MAD, and maintaining a lower balance in retained earnings.

Successes in FY 2008 include: completion of the Veterans Long Term Care Task Force; for many years MAD consultants have been engaged with CrimNet which has evolved into an integral part of the Bureau of Criminal Apprehension; the second Emerging Leaders Institute and Manager's Conference were held; MAD staff successfully juggled work with the absence of key staff. Challenges continue to arise as a result of the retirement shift which has had an impact on relationships with long-term clients. MAD will continue to focus on cost reduction and process streamlining as a result of increasing budget pressures in client organizations. MAD closely monitors revenues and fine-tunes expenditures accordingly, in order to maintain fiscal health and build retained earnings. MAD is approaching the end of FY 2008 in a reasonable financial position.

Page 8 MAD is the State of Minnesota's management consulting and training organization. MAD offers a wide range of consulting and training services to state and local government and higher education. MAD has worked on hundreds of projects with all departments, most agencies, many boards, units of local government, and higher education institutions.

Page 13-14 MAD anticipates more projects involving technology, intergovernmental problem-solving, multiple discipline approaches, and re-prioritization of resources and talent. MAD anticipates that more sales will be made to clients with non-General Fund revenue sources. The client mix has become more diversified since FY 2006, when the top 5 customers accounted for 65% of revenue. The top 5 customers in FY07 accounted for 60% of total revenue. To address the challenging market, MAD will 1) expand marketing contacts in local government, judicial branch, and higher education; 2) implement expanded outreach efforts; 3) maintain ongoing contacts with previous clients; 4) increase contracts to human resource organizations; and 5) continue emphasizing business process reengineering skills and services. The most recent surveys (FY 2008 clients) indicate that 100% of respondents said the engagement made a positive contribution to the organization and 100% were usually or always satisfied with MAD's services.

Page 15-16 A rate comparison to the private sector reflects that MAD's hourly rate is at the lower end compared to rates of consulting firms operating primarily in the Twin Cities. Several also consult nationally. The industry fees as of July 2007 were generally higher.

Page 17-18 MAD's contingency plans if revenues are less than projected include: 1) expenses vs. income will be monitored throughout the year, 2) discretionary spending will be adjusted as needed, 3) aggressive marketing will be pursued, and 4) MAD may propose a mid-year rate adjustment. With the requested rate of \$125, MAD anticipated to end the year with approximately one and one third months of operating funds. Retained earnings are projected to decrease by \$7,001 with an ending balance of \$247,439.

Page 19 Assumptions – An explanation of changes in operating expenditures from the previous fiscal year; include the amount of change, percentage of change, and the rationale for the change.

Page 20 Rate Matrix – The FY09 calculations including projected expenditures by cost center and billable units used to determine the rates to be charged.

Page 23 Proforma – A six year comparison of revenues, expenditures, and changes in retained earnings.

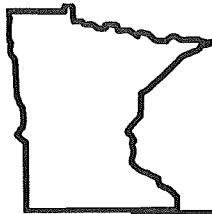
	FY09 PROFORMA	Change FY09-08	Percent Change
Revenue	\$2,178,750	\$59,110	3%
Salaries	\$1,746,709	\$211,223	14%
Non-Salaries	\$439,042	(\$173,911)	(28%)

**Projected FY 2009 Net Income – (\$7,001)**  
**Projected FY 2009 Retained Earnings - \$247,439**

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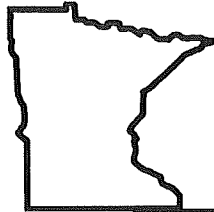


## SECTION III—TABLE OF CONTENTS

Roll Forward Costs by Department .....	Exhibit A
General Support Allocations—Federal .....	Exhibit A—Federal
General Support Allocations—All .....	Exhibit A—All
Step-Down Calculation .....	Exhibit B
Summary of Allocation Basis and Allocated Costs .....	Exhibit C
Allocation Statistics .....	Exhibit D

## Exhibit B—Central Service Costs Step-Down Calculations

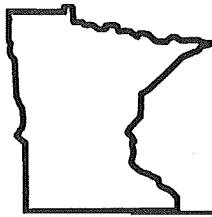
	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>EQUIPMENT USE CHARGE</b>		
Nature and Extent of Service .....	1.0	N/A
Schedule of Costs to be Allocated by Function .....	1.1	N/A
Allocation: Equipment Use Charge .....	1.2	N/A
<b>ADMINISTRATION—DEPARTMENT ALLOCATED FROM STEP 1</b>		
Nature and Extent of Services .....	N/A	20.0
Schedule of Costs to be Allocated by Function .....	N/A	20.0
Allocation: General Support .....	N/A	20
Allocation: Management Services .....	N/A	21.2
Allocation: Government & Citizen Services .....	N/A	22.2
Non-Allocable: Consumer Activities .....	N/A	20.0
<b>ADMINISTRATION—MANAGEMENT SERVICES</b>		
Nature and Extent of Services .....	3.0	21.0
Schedule of Costs to be Allocated by Function .....	3.1	21.1
Allocation: General Support .....	3.2	21.2
Allocation: Commissioner's Office .....	3.3	21.3
Allocation: Human Resources .....	3.4	21.4
Allocation: Financial Management and Reporting .....	3.5	21.5
Non-Allocable: Fiscal Agent .....	3.6	21.6
<b>ADMINISTRATION—GOVERNMENT &amp; CITIZEN SERVICES</b>		
Nature and Extent of Services .....	4.0	22.0
Schedule of Costs to be Allocated by Function .....	4.1	22.1
Allocation: General Support .....	4.2	22.2
Allocation: Resource Recovery .....	4.3	22.3
Allocation: Real Estate Management Leasing .....	4.4	22.4
Allocation: Real Property Enterprise System .....	4.7	22.7



**STATE OF MINNESOTA**  
**STATEWIDE COST ALLOCATION PLAN**  
**FISCAL YEAR 2011 BUDGET**  
 Section III—Table of Contents &  
 Exhibit B—Step-Down Schedules

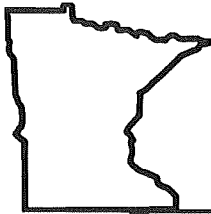
	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>ADMINISTRATION—GOVERNMENT &amp; CITIZEN SERVICES (cont'd.)</b>		
Allocation: Materials Management.....	4.8	22.8
Allocation: Gift & Acceptance .....	4.9	23.9
Allocation: Central Mail.....	4.10	23.10
Allocation: Enterprise Performance Improvement .....	4.11	23.11
Allocation: Grants Management .....	4.12	23.12
Allocation: SmART FMR.....	4.13	23.13
Allocation: SmART HR.....	4.14	23.14
Allocation: SmART FMR/HR.....	4.15	23.15
<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>		
Nature and Extent of Services.....	6.0	25.0
Schedule of Costs to be Allocated by Function.....	6.1	25.1
Allocation: General Support .....	6.2	25.2
Allocation: IT Spend .....	6.3	25.3
Allocation: Small Agency Tech Projects .....	6.4	25.4
Allocation: Electronic Licensing.....	6.6	25.8
Non-Allocable: OET .....	6.5	24.5
<b>MN MANAGEMENT &amp; BUDGET (MMB)—FISCAL MANAGEMENT AND ADMINISTRATION</b>		
Nature and Extent of Services.....	8.0	26.0
Schedule of Costs to be Allocated by Function.....	8.1	26.1
Allocation: General Support—Fiscal Management & Support.....	8.2	26.2
Allocation: Internal Controls & Accountability .....	8.3	26.3
Allocation: General Support—Treasury Division .....	9.2	27.2
Allocation: General Support—Budget Division.....	10.2	28.2
Allocation: General Support—Accounting Division .....	11.2	29.2
Allocation: General Support—IT Management & Administration.....	12.2	30.2
Non-Allocable: IT Management & Administration .....	12.9	30.9
Allocation: General Support—HR Management & Employee Insurance .....	13.2	31.2
<b>MMB—TREASURY DIVISION</b>		
Nature and Extent of Services.....	9.0	27.0
Schedule of Costs to be Allocated by Function.....	9.1	27.1
Allocation: General Support .....	9.2	27.2
Allocation: Treasury .....	9.3	27.3
Non-Allocable: Treasury .....	9.4	27.4





**STATE OF MINNESOTA**  
**STATEWIDE COST ALLOCATION PLAN**  
**FISCAL YEAR 2011 BUDGET**  
Section III—Table of Contents &  
Exhibit B—Step-Down Schedules

	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>MMB—BUDGET DIVISION</b>		
Nature and Extent of Services .....	10.0	28.0
Schedule of Costs to be Allocated by Function .....	10.1	28.1
Allocation: General Support .....	10.2	28.2
Allocation: Analysis and Control.....	10.3	28.3
Allocation: Budget Operations and Planning .....	10.4	28.4
Non-Allocable: Budget Division General Government .....	10.5	28.5
<b>MMB—ACCOUNTING DIVISION</b>		
Nature and Extent of Services .....	11.0	29.0
Schedule of Costs to be Allocated by Function .....	11.1	29.1
Allocation: General Support .....	11.2	29.2
Allocation: Central Payroll .....	11.3	29.3
Allocation: Accounting Services .....	11.4	29.4
Allocation: Financial Reporting.....	11.5	29.5
Allocation: Financial Reporting-Single Audit .....	11.6	29.6
<b>MMB—INFORMATION TECHNOLOGY, MANAGEMENT &amp; ADMINISTRATION</b>		
Nature and Extent of Services .....	12.0	30.0
Schedule of Costs to be Allocated by Function .....	12.1	30.1
Allocation: General Support .....	12.2	30.2
Allocation: MAPS Operations and System Support.....	12.4	30.4
Allocation: SEMA 4 Operations and System Support .....	12.5	30.5
Allocation: Budget Service-Computer Operations .....	12.6	30.6
Allocation: SEMA 4 Operations-Special Billing .....	12.7	30.7
Allocation: MAPS Operations-Special Billing .....	12.8	30.8
<b>MMB—OTHER SERVICES</b>		
Nature and Extent of Services .....	N/A	N/A
<b>MMB—HUMAN RESOURCE MANAGEMENT &amp; EMPLOYEE INSURANCE</b>		
Nature and Extent of Services .....	13.0	31.0
Schedule of Costs to be Allocated by Function .....	13.1	31.1
Allocation: General Support .....	13.2	31.2
Allocation: Personnel Administration .....	13.3	31.3
Non-Allocable: HR Management & Employee Insurance.....	13.5	31.5
<b>DEPARTMENT OF MEDIATION SERVICES</b>		
Nature and Extent of Services .....	14.0	32.0
Schedule of Costs to be Allocated by Function .....	14.1	32.1
Allocation: General Support .....	14.2	32.2
Allocation: State Agencies .....	14.3	32.3



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**  
Section III—Table of Contents &  
Exhibit B—Step-Down Schedules

	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>OFFICE OF LEGISLATIVE AUDITOR</b>		
Nature and Extent of Services .....	15.0	33.0
Schedule of Costs to be Allocated by Function .....	15.1	33.1
Allocation: General Support .....	15.2	33.2
Allocation: Finance Audits .....	15.3	33.3
Allocation: Program Audits .....	15.4	33.4
Allocation: Single Audits .....	15.5	33.5
Non-Allocable: OLA—General Government .....	15.6	33.6
<b>OFFICE OF THE STATE AUDITOR—SINGLE AUDIT</b>		
Nature and Extent of Services .....	16.0	34.0
Schedule of Costs to be Allocated by Function .....	16.1	34.1
Allocation: Single Audit .....	16.2	34.2
<b>AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)</b>		
Nature and Extent of Services .....	17.0	35.0
Schedule of Costs to be Allocated by Function .....	17.1	35.1
Allocation: Single Audit .....	17.3	35.3

**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2011 Budget**

Exhibit A—Federal—General Support Allocations—All State Agencies

	G02-0009	G02-0010	G02-0011	G02-0012	G02-0014	G02-0015	G02-0016
	Construction Services	Oil Overcharge (Stripper Wells)	Administration— Cost Allocation	STAR	Capital Group Parking	Fleet Services	Development Disabilities
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	16,875	-	-	2,802	7,947	8,634	3,154
3.4 Human Resources	14,238	-	-	2,364	6,705	7,285	2,661
3.5 Financial Management and Reporting	12,563	8	-	16,099	27,313	210,615	5,761
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	217	-	-	29	189	473	45
4.5 Real Estate & Construction Services	-	-	-	1,703	852	3,407	852
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	-	-	-	-	-	78	-
4.8 Materials Management	953	-	-	3,207	1,778	3,354	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	123	-	-	235	172	111	103
4.11 Enterprise Performance Improvement	55	-	-	9	26	28	10
4.12 Grants Mgt	-	-	-	-	-	-	3
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	279	-	-	-	2,159	3,534	1,502
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	249	-	-	319	542	4,180	114
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	246	-	-	738	1,006	10,835	262
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	655	-	-	839	1,424	10,981	300
10.4 Budget Operations and Planning	1,153	13	-	120	303	389	182
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	543	-	-	90	256	278	101
11.4 Accounting Services	805	1	-	1,031	1,750	13,494	369
11.5 Financial Reporting	754	1	-	966	1,640	12,643	346
11.6 Financial Reporting - Single Audit	-	-	-	2	-	-	6
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	1,749	1	-	2,241	3,802	29,320	802
12.5 SEMA4 Operations and System Support	775	-	-	129	365	396	145
12.6 Budget Service - Computer Operations	631	7	-	65	166	213	99
12.7 SEMA4 Operations Special Billing	615	-	-	102	289	314	115
12.8 MAPS Operations Special Billing	2,460	2	-	3,153	5,349	41,249	1,128
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	1,304	-	-	216	614	667	244
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	11	-	-	2	5	6	2
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	5	-	-	14
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	732	-	-	99	636	1,595	153
0 Total Budget	57,983	33	-	36,569	65,288	364,079	18,474
0 Rollforward Adjustment	(10,020)	6	(551)	3,744	(1,060)	(79,131)	(5,902)
0 Final Plan Allocation	47,964	39	(551)	40,313	64,228	284,948	12,573

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Exhibit A—Federal—General Support Allocations—All State Agencies

	G02-0017a	G02-0017b	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021f
	Risk Management— P&C	Risk Workers'— Compensation	Plant Management— (Leases)	Plant Management— (Repairs)	Plant Management— (Materials Transfer)	Plant Management— (Energy)	Plant Management— (Facilities Repair & Replacement)
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	10,245	30,994	198,452	1,842	11,386	-	-
3.4 Human Resources	8,644	26,151	167,442	1,554	9,607	-	-
3.5 Financial Management and Reporting	33,933	46,154	170,798	7,556	10,408	11	1,156
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	871	2,263	2,137	17	59	-	112
4.5 Real Estate & Construction Services	4,259	-	4,259	852	1,703	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	-	-	141,244	-	-	-	-
4.8 Materials Management	4,084	1,099	21,801	191	672	-	246
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	103	856	19	-	-	-	-
4.11 Enterprise Performance Improvement	33	101	648	6	37	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	4,468	3,646	6,066	-	-	-	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	673	916	3,389	150	207	-	23
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	1,639	508	6,537	109	145	-	36
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,769	2,406	8,905	394	543	1	60
10.4 Budget Operations and Planning	397	1,504	1,186	51	231	17	186
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	329	997	6,382	59	366	-	-
11.4 Accounting Services	2,174	2,957	10,943	484	667	1	74
11.5 Financial Reporting	2,037	2,771	10,253	454	625	1	69
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	4,724	6,425	23,777	1,052	1,449	2	161
12.5 SEMA4 Operations and System Support	470	1,423	9,111	85	523	-	-
12.6 Budget Service - Computer Operations	217	823	649	28	126	9	102
12.7 SEMA4 Operations Special Billing	373	1,129	7,229	67	415	-	-
12.8 MAPS Operations Special Billing	6,646	9,039	33,451	1,480	2,038	2	226
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	791	2,394	15,331	142	880	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	7	20	129	1	7	-	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	2,940	7,638	7,212	57	201	-	379
0 Total Budget	91,830	152,215	857,347	16,630	42,296	44	2,831
0 Rollforward Adjustment	(8,937)	(37,362)	(104,554)	(8,541)	(7,660)	(4,847)	(222)
0 Final Plan Allocation	82,893	114,853	752,793	8,089	34,636	(4,804)	2,609

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Exhibit A—Federal—General Support Allocations—All State Agencies

	G02-0021g	G02-0024	G02-0026	G02-0029a	G02-0029b	G02-0029c	G02-0030
	Plant Management— (Janitorial Services)	MN Bookstore	Management Analysis	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Cooperative Purchasing (Medical Supplies)	Inter- Technologies Group
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	19,332	10,013	18,177	18,748	11,149	-	-
3.4 Human Resources	16,311	8,448	15,336	15,818	9,407	-	-
3.5 Financial Management and Reporting	3,690	22,834	11,952	2,443	6,207	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	79	117	181	138	134	-	-
4.5 Real Estate & Construction Services	-	1,703	852	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	-	-	-	-	-	-	-
4.8 Materials Management	546	962	1,187	198	635	-	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	580	134	-	88	-	-
4.11 Enterprise Performance Improvement	63	33	59	61	36	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	946	507	5,945	2,458	-	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	73	453	237	48	123	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	130	1,734	334	150	407	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	192	1,191	623	127	324	-	-
10.4 Budget Operations and Planning	62	444	515	167	205	-	-
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	622	322	585	603	359	-	-
11.4 Accounting Services	236	1,463	766	157	398	-	-
11.5 Financial Reporting	222	1,371	717	147	373	-	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	514	3,179	1,664	340	864	-	-
12.5 SEMA4 Operations and System Support	888	460	835	861	512	-	-
12.6 Budget Service - Computer Operations	34	243	282	91	112	-	-
12.7 SEMA4 Operations Special Billing	704	365	662	683	406	-	-
12.8 MAPS Operations Special Billing	723	4,472	2,341	478	1,216	-	-
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	1,493	773	1,404	1,448	861	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	13	7	12	12	7	-	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	266	395	611	464	453	-	-
0 Total Budget	46,193	62,507	59,972	49,127	36,734	-	-
0 Rollforward Adjustment	(7,109)	(12,978)	(11,925)	12,137	672	(3,168)	(111)
0 Final Plan Allocation	39,084	49,529	48,047	61,264	37,406	(3,168)	(111)

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Exhibit A—Federal—General Support Allocations—All State Agencies

	G02-0031	B04	B13	B14	B22	B42	B9U
	Central Mail	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOPMENT	LABOR AND INDUSTRY DEPT	MINNESOTA TECHNOLOGY INC
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	6,627	-	-	-	-	-	-
3.4 Human Resources	5,591	-	-	-	-	-	-
3.5 Financial Management and Reporting	27,674	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	690	3,676	4,166	451	11,815	4,338	-
4.5 Real Estate & Construction Services	-	10,221	2,555	852	63,879	10,221	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	-	285	97	-	2,082	-	-
4.8 Materials Management	751	48,385	18,392	5,084	44,182	32,525	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	6,832	12,920	1,209	704	14,915	-
4.11 Enterprise Performance Improvement	22	1,228	921	158	4,884	1,371	-
4.12 Grants Mgt	-	6	164	14	522	6	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	199	37,995	64,668	5,086	332,299	50,295	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	71,943	191,309	-	-	105,791	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	549	6,378	4,902	746	18,136	13,026	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	231	18,262	14,909	1,722	59,255	11,012	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,443	16,755	12,879	1,960	47,648	34,224	-
10.4 Budget Operations and Planning	239	34,711	8,030	5,236	10,698	4,548	-
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	213	12,087	9,065	1,555	48,082	13,495	-
11.4 Accounting Services	1,773	20,590	15,827	2,408	58,551	42,055	-
11.5 Financial Reporting	1,661	19,292	14,829	2,257	54,861	39,405	-
11.6 Financial Reporting - Single Audit	-	52	713	5	9,923	23	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	3,852	44,738	34,389	5,233	127,223	91,379	-
12.5 SEMA4 Operations and System Support	304	17,255	12,941	2,220	68,641	19,265	-
12.6 Budget Service - Computer Operations	131	18,999	4,395	2,866	5,856	2,489	-
12.7 SEMA4 Operations Special Billing	241	13,689	10,267	1,761	54,457	15,284	-
12.8 MAPS Operations Special Billing	5,420	62,941	48,381	7,362	178,988	128,560	-
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	512	29,033	21,774	3,735	115,496	32,415	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	4	244	183	31	973	273	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	44,052	27,746	7,655	141,321	49,632	-
15.4 Program Audits	-	2,573	-	-	12,367	47,391	-
15.5 Single Audits	-	-	14,901	-	84,487	-	-
16.2 STATE AUDITOR	-	115	1,563	11	21,758	50	-
17.1 ARRA	-	17	49,701	-	224,862	26,299	-
20 Administration	2,329	-	-	-	-	-	-
0 Total Budget	60,457	542,353	602,586	59,616	1,803,951	790,286	-
0 Rollforward Adjustment	(13,653)	46,970	(4,000)	(20,342)	159,226	224,109	(1,376)
0 Final Plan Allocation	46,804	589,324	598,586	39,274	1,963,177	1,014,396	(1,376)

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Exhibit A—Federal—General Support Allocations—All State Agencies

	E25	E26	E37	E44	E50	E60	E77
	CENTER FOR ARTS EDUCATION	MINNESOTA STATE COLLEGES/ UNIVERSITIES	EDUCATION DEPARTMENT	FARIBAULT ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	571	117,142	5,895	1,134	77	1,717	1,677
4.5 Real Estate & Construction Services	852	-	4,259	2,555	-	1,703	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	5,754	-	-	12,109	-	-	15,682
4.8 Materials Management	6,070	-	30,939	8,411	3,740	10,844	24,312
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	2,391	4,816	-	502	2,487	-
4.11 Enterprise Performance Improvement	215	46,758	1,216	545	27	200	671
4.12 Grants Mgt	-	-	282	-	34	5	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	20,392	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	4,984	834,984	103,066	6,087	2,022	7,567	5,388
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	42,569	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	963	58,945	4,527	1,345	589	1,917	3,187
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	2,282	142,666	9,208	2,109	1,002	4,908	9,863
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,529	154,865	11,893	3,534	1,548	5,037	8,374
10.4 Budget Operations and Planning	4,905	56,177	34,877	6,695	893	3,980	6,289
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	2,112	460,295	11,969	5,369	264	1,966	6,601
11.4 Accounting Services	3,108	190,302	14,614	4,343	1,902	6,189	10,290
11.5 Financial Reporting	2,912	178,309	13,693	4,069	1,782	5,799	9,641
11.6 Financial Reporting - Single Audit	0	3,471	3,224	-	3	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	6,754	413,497	31,755	9,436	4,132	13,449	22,358
12.5 SEMA4 Operations and System Support	3,015	657,104	17,087	7,664	377	2,806	9,423
12.6 Budget Service - Computer Operations	2,685	30,749	19,091	3,664	489	2,178	3,442
12.7 SEMA4 Operations Special Billing	2,392	521,323	13,556	6,080	299	2,226	7,476
12.8 MAPS Operations Special Billing	9,502	581,742	44,675	13,276	5,814	18,920	31,456
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	5,074	1,105,646	28,751	12,896	634	4,721	15,855
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	43	9,311	242	109	5	40	134
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	29,714	186,896	91,691	39,916	6,092	-	19,643
15.4 Program Audits	-	39,688	18,643	-	-	-	-
15.5 Single Audits	-	-	45,982	-	-	-	-
16.2 STATE AUDITOR	1	7,610	7,069	-	7	-	-
17.1 ARRA	-	13,000	157,991	-	77	-	-
20 Administration	-	-	-	-	-	-	-
0 Total Budget	96,438	5,812,871	773,582	151,346	52,704	98,661	211,761
0 Rollforward Adjustment	(8,785)	95,502	27,419	18,482	28,988	(31,387)	39,951
0 Final Plan Allocation	87,653	5,908,373	801,000	169,829	81,692	67,274	251,713

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Exhibit A—Federal—General Support Allocations—All State Agencies

	G06	G09	G17	G19	G45	G46	G67
	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	REVENUE DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	2,730	214	336	44	2	6,617	10,542
4.5 Real Estate & Construction Services	852	-	1,703	1,703	-	11,924	3,407
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	-	-	-	-	-	-	-
4.8 Materials Management	8,056	798	5,170	1,467	14	12,990	27,294
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	5,251	170	1,334	4	-	9,005	70,068
4.11 Enterprise Performance Improvement	986	92	129	15	-	900	4,256
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	49,539	-	-	-
4.14 SmART HR	-	-	-	11,329	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	20,768	758	11,938	557	-	72,542	413,474
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	1,178	171	453	198	4	4,530	3,584
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	2,698	744	1,206	433	6	5,755	6,846
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	3,094	449	1,190	519	10	11,902	9,416
10.4 Budget Operations and Planning	3,905	540	1,489	579	98	4,492	10,273
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	9,710	909	1,270	147	-	8,860	41,892
11.4 Accounting Services	3,802	552	1,463	638	12	14,625	11,570
11.5 Financial Reporting	3,562	517	1,370	597	11	13,703	10,841
11.6 Financial Reporting - Single Audit	4	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	8,260	1,199	3,178	1,385	26	31,778	25,140
12.5 SEMA4 Operations and System Support	13,862	1,298	1,812	209	-	12,648	59,805
12.6 Budget Service - Computer Operations	2,137	296	815	317	54	2,459	5,623
12.7 SEMA4 Operations Special Billing	10,998	1,030	1,438	166	-	10,034	47,447
12.8 MAPS Operations Special Billing	11,621	1,687	4,471	1,949	37	44,708	35,370
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	23,325	2,184	3,050	352	-	21,281	100,627
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	196	18	26	3	-	179	847
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	29,478	4,048	-	3,309	-	-	291,762
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	2,458
16.2 STATE AUDITOR	9	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
0 Total Budget	166,484	17,678	43,841	75,460	273	300,934	1,192,543
0 Rollforward Adjustment	(23,765)	(6,249)	(7,045)	62,055	(648)	36,378	311,297
0 Final Plan Allocation	142,719	11,428	36,796	137,516	(375)	337,312	1,503,840



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Exhibit A—Federal—General Support Allocations—All State Agencies

	G92	G9L	G9M	G9N	G9Q	G9Y	H12
	OMBUDSPERSON FOR FAMILIES	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN- PACIFIC COUNCIL	MINNESOTA MANAGEMENT & BUDGET (MMB)- DEBT SERVICE	DISABILITY COUNCIL	HEALTH DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	30	38	28	25	-	59	12,295
4.5 Real Estate & Construction Services	-	852	-	852	-	852	8,517
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	-	-	-	-	-	-	-
4.8 Materials Management	635	1,829	1,798	355	-	1,839	80,593
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	18	18	166	27	-	113	28,425
4.11 Enterprise Performance Improvement	15	15	12	12	-	22	3,937
4.12 Grants Mgt	-	-	-	-	-	-	404
4.13 SmART FMR	-	-	-	-	-	47,989	-
4.14 SmART HR	-	-	-	-	-	16,675	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	184	193	137	66	-	415	270,204
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	50,472
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	70	211	152	68	132	191	12,781
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	146	461	336	158	304	364	30,386
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	183	555	400	178	346	503	33,580
10.4 Budget Operations and Planning	160	429	357	395	5,872	771	42,779
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	143	147	116	119	-	216	38,753
11.4 Accounting Services	225	682	492	219	425	618	41,264
11.5 Financial Reporting	211	639	461	205	398	579	38,664
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	1,008
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	489	1,482	1,069	475	923	1,342	89,661
12.5 SEMA4 Operations and System Support	204	209	166	170	-	308	55,323
12.6 Budget Service - Computer Operations	88	235	195	216	3,214	422	23,416
12.7 SEMA4 Operations Special Billing	162	166	132	135	-	245	43,892
12.8 MAPS Operations Special Billing	688	2,085	1,504	668	1,299	1,888	126,143
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	343	352	280	286	-	519	93,087
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	3	3	2	2	-	4	784
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	2,814	25,119	-	2,814	-	-	35,951
15.4 Program Audits	-	-	-	-	-	-	2,371
15.5 Single Audits	-	-	-	-	-	-	65,030
16.2 STATE AUDITOR	-	-	-	-	-	-	2,210
17.1 ARRA	-	-	-	-	-	-	1,726
20 Administration	-	-	-	-	-	-	-
0 Total Budget	6,809	35,721	7,805	7,442	12,913	75,934	1,233,657
0 Rollforward Adjustment	1,817	16,223	1,763	(4,533)	(757)	67,924	190,798
0 Final Plan Allocation	8,625	51,944	9,568	2,909	12,156	143,858	1,424,455

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Exhibit A—Federal—General Support Allocations—All State Agencies

	H55	H55(b)	H75/H76	H7S	J33	J52	J65
	HUMAN SERVICES DEPT	HUMAN SERVICES - INSTITUTIONS	VETERANS AFFAIRS DEPT	EMERGENCY MEDICAL SERVICES BOARD	TRIAL COURTS	PUBLIC DEFENSE BOARD	SUPREME COURT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	418,149	-	-	-
3.4 Human Resources	-	-	-	352,807	-	-	-
3.5 Financial Management and Reporting	-	-	-	757,521	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	31,419	29,599	6,614	495,678	19,063	4,101	3,166
4.5 Real Estate & Construction Services	64,731	852	3,407	441,193	-	-	5,962
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	-	82,828	27,383	967,598	-	-	-
4.8 Materials Management	64,692	20,763	61,584	2,070,237	55,619	4,409	13,905
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	43,809	-	587	454,497	894	-	3,180
4.11 Enterprise Performance Improvement	15,017	5,391	3,233	152,120	6,330	1,761	876
4.12 Grants Mgt	449	-	3	2,574	2	-	0
4.13 SmART FMR	-	-	-	161,267	-	-	-
4.14 SmART HR	-	-	-	71,795	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	991,103	54,876	25,229	5,558,922	123,910	20,299	82,128
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	6,048	-	-	733,026	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	26,090	13,420	8,030	516,537	18,241	1,206	2,317
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	65,111	43,934	20,636	1,428,190	56,988	3,582	6,066
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	68,545	35,257	21,097	1,357,081	47,925	3,167	6,087
10.4 Budget Operations and Planning	54,552	13,949	13,734	718,175	28,764	3,251	3,768
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	147,826	53,070	31,830	1,497,483	62,311	17,338	8,625
11.4 Accounting Services	84,230	43,325	25,924	1,667,616	58,892	3,892	7,480
11.5 Financial Reporting	78,922	40,595	24,291	1,562,523	55,180	3,647	7,008
11.6 Financial Reporting - Single Audit	26,845	-	-	50,136	1	-	4
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	183,020	94,139	56,330	3,623,484	127,963	8,457	16,252
12.5 SEMA4 Operations and System Support	211,033	75,761	45,440	2,137,766	88,953	24,751	12,313
12.6 Budget Service - Computer Operations	29,860	7,635	7,517	393,104	15,744	1,780	2,063
12.7 SEMA4 Operations Special Billing	167,426	60,106	36,050	1,696,027	70,572	19,637	9,768
12.8 MAPS Operations Special Billing	257,487	132,442	79,249	5,097,814	180,029	11,898	22,864
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	355,085	127,475	76,457	3,597,013	149,673	41,646	20,717
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	2,990	1,074	644	30,292	1,260	351	174
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	220,807	-	126,873	2,744,753	420	2,547	24,055
15.4 Program Audits	30,746	-	-	332,013	-	2,681	899
15.5 Single Audits	201,080	-	-	485,188	-	-	-
16.2 STATE AUDITOR	58,865	-	-	109,936	3	-	9
17.1 ARRA	534,612	-	1,514	1,191,304	-	-	-
20 Administration	-	-	-	28,931	-	-	-
0 Total Budget	4,022,400	936,491	703,654	42,902,747	1,168,736	180,400	259,686
0 Rollforward Adjustment	1,317,705	(1,173,074)	94,023	2,400,555	(42,739)	(9,659)	(82,109)
0 Final Plan Allocation	5,340,105	(236,584)	797,677	45,303,302	1,125,998	170,741	177,577

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Exhibit A—Federal—General Support Allocations—All State Agencies

	P01	P07	P78	R18	R29	R32	R9P
	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	ENVIRONMENTAL ASSISTANCE	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	3,499	19,689	33,548	-	23,963	9,869	590
4.5 Real Estate & Construction Services	1,703	40,031	18,738	-	35,772	10,221	5,110
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	147,524	684	191,001	-	110,344	542	-
4.8 Materials Management	7,551	129,678	164,565	-	115,156	42,489	8,223
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	56	109,481	3,695	-	21,916	8,581	231
4.11 Enterprise Performance Improvement	852	6,208	12,528	-	8,189	2,828	212
4.12 Grants Mgt	-	355	39	-	158	29	0
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	22,349	474,674	176,575	-	210,187	90,829	7,588
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	38,953	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	5,259	74,480	21,890	-	51,078	6,267	928
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	13,826	425,031	50,417	-	135,379	12,077	1,459
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	13,816	195,680	57,510	1	134,196	16,464	2,439
10.4 Budget Operations and Planning	4,772	55,344	44,764	-	101,272	28,097	4,597
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	8,390	61,108	123,330	-	80,617	27,840	2,083
11.4 Accounting Services	16,978	240,456	70,670	1	164,903	20,232	2,997
11.5 Financial Reporting	15,908	225,303	66,216	1	154,511	18,957	2,808
11.6 Financial Reporting - Single Audit	326	399	8	-	187	109	22
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	36,890	522,476	153,555	2	358,310	43,961	6,511
12.5 SEMA4 Operations and System Support	11,978	87,236	176,063	-	115,086	39,744	2,973
12.6 Budget Service - Computer Operations	2,612	30,293	24,502	-	55,433	15,379	2,516
12.7 SEMA4 Operations Special Billing	9,503	69,210	139,682	-	91,305	31,532	2,359
12.8 MAPS Operations Special Billing	51,900	735,062	216,033	3	504,100	61,847	9,160
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	20,154	146,783	296,245	-	193,644	66,873	5,003
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	170	1,236	2,495	-	1,631	563	42
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	37,881	84,606	-	144,341	34,488	37,342
15.4 Program Audits	-	2,371	39,828	-	4,649	-	511
15.5 Single Audits	9,140	21,941	-	-	26,806	-	-
16.2 STATE AUDITOR	714	874	17	-	410	240	47
17.1 ARRA	1,371	5,323	9,313	-	-	1,645	-
20 Administration	-	-	-	-	-	-	-
0 Total Budget	407,242	3,758,240	2,177,833	9	2,843,543	591,703	105,753
0 Rollforward Adjustment	(12,239)	322,548	180,915	(23,883)	7,445	(8,848)	15,710
0 Final Plan Allocation	395,003	4,080,789	2,358,748	(23,874)	2,850,987	582,855	121,463

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Exhibit A—Federal—General Support Allocations—All State Agencies

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	TRANSPORTATION DEPT	SUB-TOTAL— FEDERAL INVOICES	SUB-TOTAL— NON-FEDERAL INVOICES	TOTAL
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-
3.3 Commissioner's Office	-	794,523	376,374	418,149
3.4 Human Resources	-	670,368	317,561	352,807
3.5 Financial Management and Reporting	-	1,374,698	617,177	757,521
4.2 Government & Citizen Services	-	-	-	-
4.4 Resource Recovery	44,494	918,663	422,985	495,678
4.5 Real Estate & Construction Services	37,476	813,397	372,204	441,193
4.7 Real Property Enterprise System \$2,485,982/10 years /Beginning in 2011	196,166	1,901,402	933,804	967,598
4.8 Materials Management	889,810	4,066,070	1,995,833	2,070,237
4.9 Gift & Acceptance	-	-	-	-
4.10 Central Mail	6,315	817,141	362,644	454,497
4.11 Enterprise Performance Improvement	14,346	299,705	147,585	152,120
4.12 Grants Mgt	1	5,052	2,478	2,574
4.13 SmART FMR	-	258,795	97,528	161,267
4.14 SmART HR	-	120,192	48,396	71,795
4.15 Smart FMR/HR	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-
6.3 IT Spend	629,596	10,745,651	5,186,730	5,558,922
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	1,240,110	507,084	733,026
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	109,338	1,005,710	489,173	516,537
9.2 TREASURY DIVISION	-	-	-	-
9.3 Treasury	158,715	2,773,500	1,345,310	1,428,190
10.2 MMB - BUDGET DIVISION	-	-	-	-
10.3 Analysis & Control (EBO's)	287,259	2,642,271	1,285,191	1,357,081
10.4 Budget Operations and Planning	56,662	1,388,243	670,068	718,175
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-
11.3 Central Payroll	141,226	2,950,322	1,452,839	1,497,483
11.4 Accounting Services	352,991	3,246,891	1,579,275	1,667,616
11.5 Financial Reporting	330,746	3,042,272	1,479,750	1,562,523
11.6 Financial Reporting - Single Audit	3,761	100,231	50,095	50,136
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-
12.4 MAPS Operations and System Support	766,998	7,055,016	3,431,533	3,623,484
12.5 SEMA4 Operations and System Support	201,610	4,211,799	2,074,033	2,137,766
12.6 Budget Service - Computer Operations	31,015	759,875	366,772	393,104
12.7 SEMA4 Operations Special Billing	159,950	3,341,490	1,645,463	1,696,027
12.8 MAPS Operations Special Billing	1,079,076	9,925,575	4,827,761	5,097,814
13.2 Human Resource Management & Employee Insurance	-	-	-	-
13.3 Personnel Administration	339,230	7,086,789	3,489,776	3,597,013
14.2 MEDIATION SERVICES	-	-	-	-
14.3 State Agencies	2,857	59,681	29,389	30,292
15.2 LEGISLATIVE AUDITOR	-	-	-	-
15.3 Financial Audits	71,810	4,569,578	1,824,825	2,744,753
15.4 Program Audits	-	536,731	204,718	332,013
15.5 Single Audits	13,364	970,377	485,188	485,188
16.2 STATE AUDITOR	8,246	219,781	109,846	109,936
17.1 ARRA	124,993	2,343,748	1,152,444	1,191,304
20 Administration	-	55,093	26,162	28,931
0 Total Budget	6,058,050	82,310,743	39,407,995	42,902,747
0 Rollforward Adjustment	501,428	4,406,621	2,006,067	2,400,555
0 Final Plan Allocation	6,559,478	86,717,364	41,414,062	45,303,302

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Exhibit A—State—General Support Allocations—All State Agencies

G02-0002      G02-0003      G02-0007      G02-0009      G02-0010      G02-0011      G02-0012

	State Archaeology	Public Broadcasting	Public Info Policy Analysis - PIPA	Construction Services	Oil Overcharge (Stripper Wells)	Administration— Cost Allocation	STAR
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	1,882	-	4,008	16,875	-	-	2,802
3.4 Human Resources	1,588	-	3,382	14,238	-	-	2,364
3.5 Financial Management and Reporting	1,508	483	1,879	12,563	8	-	16,099
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	16	-	35	217	-	-	29
4.5 Real Estate & Construction Services	852	17,886	852	-	-	-	1,703
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	280	109	239	953	-	-	3,207
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	7	123	-	-	235
4.11 Enterprise Performance Improvement	6	-	13	55	-	-	9
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	128	279	-	-	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	30	10	37	249	-	-	319
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	60	15	80	246	-	-	738
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	79	25	98	655	-	-	839
10.4 Budget Operations and Planning	216	94	218	1,153	13	-	120
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	61	-	129	543	-	-	90
11.4 Accounting Services	97	31	120	805	1	-	1,031
11.5 Financial Reporting	91	29	113	754	1	-	966
11.6 Financial Reporting - Single Audit	0	-	-	-	-	-	2
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	210	67	262	1,749	1	-	2,241
12.5 SEMA4 Operations and System Support	86	-	184	775	-	-	129
12.6 Budget Service - Computer Operations	118	51	119	631	7	-	65
12.7 SEMA4 Operations Special Billing	69	-	146	615	-	-	102
12.8 MAPS Operations Special Billing	295	95	368	2,460	2	-	3,153
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	145	-	310	1,304	-	-	216
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	1	-	3	11	-	-	2
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	1	-	-	-	-	-	5
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	53	-	119	732	-	-	99
<b>Total Budget</b>	<b>7,743</b>	<b>18,895</b>	<b>12,847</b>	<b>57,983</b>	<b>33</b>	<b>-</b>	<b>36,569</b>
<b>Rollforward Adjustment</b>	<b>(2,203)</b>	<b>5,858</b>	<b>(5,255)</b>	<b>(10,020)</b>	<b>6</b>	<b>(551)</b>	<b>3,744</b>
<b>Final Plan Allocation</b>	<b>5,540</b>	<b>24,753</b>	<b>7,592</b>	<b>47,964</b>	<b>39</b>	<b>(551)</b>	<b>40,313</b>

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Exhibit A—State—General Support Allocations—All State Agencies

	G02-0014	G02-0015a	G02-0015b	G02-0016	G02-0017a	G02-0017b	G02-0018
	Capital Group Parking	Fleet Services	Fleet Services— Commuter Van	Development Disabilities	Risk Management— P&C	Risk Management— Workers' Compensation	Governor's Res Concl (Ceremonial House—Gift)
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	7,947	8,634	-	3,154	10,245	30,994	-
3.4 Human Resources	6,705	7,285	-	2,661	8,644	26,151	-
3.5 Financial Management and Reporting	27,313	210,615	35	5,761	33,933	46,154	192
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	189	473	-	45	871	2,263	-
4.5 Real Estate & Construction Services	852	3,407	-	852	4,259	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	78	-	-	-	-	-
4.8 Materials Management	1,778	3,354	1,170	-	4,084	1,099	20
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	172	111	-	103	103	856	1
4.11 Enterprise Performance Improvement	26	28	-	10	33	101	-
4.12 Grants Mgt	-	-	-	3	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	2,159	3,534	-	1,502	4,468	3,646	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	542	4,180	1	114	673	916	4
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	1,006	10,835	1	262	1,639	508	11
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,424	10,981	2	300	1,769	2,406	10
10.4 Budget Operations and Planning	303	389	41	182	397	1,504	103
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	256	278	-	101	329	997	-
11.4 Accounting Services	1,750	13,494	2	369	2,174	2,957	12
11.5 Financial Reporting	1,640	12,643	2	346	2,037	2,771	12
11.6 Financial Reporting - Single Audit	-	-	-	6	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	3,802	29,320	5	802	4,724	6,425	27
12.5 SEMA4 Operations and System Support	365	396	-	145	470	1,423	-
12.6 Budget Service - Computer Operations	166	213	22	99	217	823	56
12.7 SEMA4 Operations Special Billing	289	314	-	115	373	1,129	-
12.8 MAPS Operations Special Billing	5,349	41,249	7	1,128	6,646	9,039	38
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	614	667	-	244	791	2,394	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	5	6	-	2	7	20	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	14	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	636	1,595	-	153	2,940	7,638	-
Total Budget	65,288	364,079	1,288	18,474	91,830	152,215	485
Rollforward Adjustment	(1,060)	(79,131)	(854)	(5,902)	(8,937)	(37,362)	(574)
Final Plan Allocation	64,228	284,948	434	12,573	82,893	114,853	(89)

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Exhibit A—State—General Support Allocations—All State Agencies

	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021f	G02-0021g	G02-0024
	Plant Management— (Leases)	Plant Management— (Repairs)	Plant Management— (Materials Transfer)	Plant Management— (Energy)	Plant Management— (Facilities Repair & Replacement)	Plant Management— (Janitorial Services)	MN Bookstore
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	198,452	1,842	11,386	-	-	19,332	10,013
3.4 Human Resources	167,442	1,554	9,607	-	-	16,311	8,448
3.5 Financial Management and Reporting	170,798	7,556	10,408	11	1,156	3,690	22,834
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	2,137	17	59	-	112	79	117
4.5 Real Estate & Construction Services	4,259	852	1,703	-	-	-	1,703
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	141,244	-	-	-	-	-	-
4.8 Materials Management	21,801	191	672	-	246	546	962
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	19	-	-	-	-	-	580
4.11 Enterprise Performance Improvement	648	6	37	-	-	63	33
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	6,066	-	-	-	-	-	946
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	3,389	150	207	-	23	73	453
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	6,537	109	145	-	36	130	1,734
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	8,905	394	543	1	60	192	1,191
10.4 Budget Operations and Planning	1,186	51	231	17	186	62	444
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	6,382	59	366	-	-	622	322
11.4 Accounting Services	10,943	484	667	1	74	236	1,463
11.5 Financial Reporting	10,253	454	625	1	69	222	1,371
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	23,777	1,052	1,449	2	161	514	3,179
12.5 SEMA4 Operations and System Support	9,111	85	523	-	-	888	460
12.6 Budget Service - Computer Operations	649	28	126	9	102	34	243
12.7 SEMA4 Operations Special Billing	7,229	67	415	-	-	704	365
12.8 MAPS Operations Special Billing	33,451	1,480	2,038	2	226	723	4,472
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	15,331	142	880	-	-	1,493	773
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	129	1	7	-	-	13	7
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	7,212	57	201	-	379	266	395
Total Budget	857,347	16,630	42,296	44	2,831	46,193	62,507
Rollforward Adjustment	(104,554)	(8,541)	(7,660)	(4,847)	(222)	(7,109)	(12,978)
Final Plan Allocation	752,793	8,089	34,636	(4,804)	2,609	39,084	49,529

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**Exhibit A—State—General Support Allocations—All State Agencies**

	G10-0026	G02-0028	G02-0029a	G02-0029b	G02-0029c	G02-0030	G02-0031
	Management Analysis	Office Supply Connection	Cooperative Purchasing— (CPV)	Cooperative Purchasing— (MMCAP)	Cooperative Purchasing— (Medical Supplies)	Inter- Technologies Group	Central Mail
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	18,177	6,516	18,748	11,149	-	-	6,627
3.4 Human Resources	15,336	5,498	15,818	9,407	-	-	5,591
3.5 Financial Management and Reporting	11,952	106,864	2,443	6,207	-	-	27,674
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	181	458	138	134	-	-	690
4.5 Real Estate & Construction Services	852	1,703	-	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	1,187	328	198	635	-	-	751
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	134	248	-	88	-	-	-
4.11 Enterprise Performance Improvement	59	21	61	36	-	-	22
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	507	529	5,945	2,458	-	-	199
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	237	2,121	48	123	-	-	549
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	334	678	150	407	-	-	231
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	623	5,572	127	324	-	-	1,443
10.4 Budget Operations and Planning	515	278	167	205	-	-	239
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	585	210	603	359	-	-	213
11.4 Accounting Services	766	6,847	157	398	-	-	1,773
11.5 Financial Reporting	717	6,415	147	373	-	-	1,661
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	1,664	14,877	340	864	-	-	3,852
12.5 SEMA4 Operations and System Support	835	299	861	512	-	-	304
12.6 Budget Service - Computer Operations	282	152	91	112	-	-	131
12.7 SEMA4 Operations Special Billing	662	237	683	406	-	-	241
12.8 MAPS Operations Special Billing	2,341	20,930	478	1,216	-	-	5,420
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	1,404	503	1,448	861	-	-	512
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	12	4	12	7	-	-	4
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	611	1,545	464	453	-	-	2,329
Total Budget	59,972	182,832	49,127	36,734	-	-	60,457
Rollforward Adjustment	(11,925)	(65,585)	12,137	672	(3,168)	(111)	(13,653)
Final Plan Allocation	48,047	117,246	61,264	37,406	(3,168)	(111)	46,804



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**Exhibit A—State—General Support Allocations—All State Agencies**

	G02-0034	G02-0035	G02-0036	G02-0037	G02-0038	G02-0040	G39-0042
	Other Non-allocable	Support Services— (Planning)	Demography	MN Geospatial Information Office	Environmental Quality Board	Local Planning Assistance	Vets Affairs— Faith Based Inter-Agency
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	1,917	-	3,415	12,102	4,546	-	-
3.4 Human Resources	1,618	-	2,882	10,211	3,836	-	-
3.5 Financial Management and Reporting	3,845	-	2,307	6,655	2,614	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	18	-	32	128	42	-	-
4.5 Real Estate & Construction Services	-	-	852	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	631	-	341	966	450	-	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	(21)	-	76	9	18	-	-
4.11 Enterprise Performance Improvement	6	-	11	40	15	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	951	-	479	12,761	631	-	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	76	-	46	132	52	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	161	-	116	286	114	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	200	-	120	347	136	-	-
10.4 Budget Operations and Planning	434	-	62	652	199	-	-
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	62	-	110	389	146	-	-
11.4 Accounting Services	246	-	148	426	167	-	-
11.5 Financial Reporting	231	-	138	400	157	-	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	535	-	321	926	364	-	-
12.5 SEMA4 Operations and System Support	88	-	157	556	209	-	-
12.6 Budget Service - Computer Operations	237	-	34	357	109	-	-
12.7 SEMA4 Operations Special Billing	70	-	124	441	166	-	-
12.8 MAPS Operations Special Billing	753	-	452	1,303	512	-	-
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	148	-	264	935	351	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	1	-	2	8	3	-	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	1	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	62	-	109	431	143	-	-
Total Budget	12,270	-	12,598	50,461	14,980	-	-
Rollforward Adjustment	12,982	(35)	(5,493)	(8,227)	(9,456)	(7)	(225)
Final Plan Allocation	25,253	(35)	7,106	42,234	5,524	(7)	(225)

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**Exhibit A—State—General Support Allocations—All State Agencies**

G02-0043

G02-0044

G02-0045

G02-0046

G02-0047

B04

B11

	Surplus Services	RECS— Energy	SmART FMR	SmART HR	Grants Management	AGRICULTURE DEPT	BARBER/ COSMETOLOGIST EXAMINERS
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	6,778	-	-	84	524	-	-
3.4 Human Resources	5,719	-	-	71	442	-	-
3.5 Financial Management and Reporting	12,470	300	2	619	572	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	72	14	-	1	5	3,676	66
4.5 Real Estate & Construction Services	-	-	-	-	-	10,221	852
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	1,480	-	-	-	-	285	-
4.8 Materials Management	740	10	-	-	85	48,385	1,225
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	34	-	-	-	-	6,832	1,017
4.11 Enterprise Performance Improvement	22	-	-	-	2	1,228	30
4.12 Grants Mgt	-	-	-	-	-	6	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	1,039	-	-	-	78	37,995	433
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	71,943	25,490
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	247	6	-	12	11	6,378	527
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	959	3	-	1	17	18,262	2,916
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	650	16	-	32	30	16,755	1,384
10.4 Budget Operations and Planning	374	197	2	137	113	34,711	594
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	218	-	-	3	17	12,087	293
11.4 Accounting Services	799	19	-	40	37	20,590	1,700
11.5 Financial Reporting	749	18	-	37	34	19,292	1,593
11.6 Financial Reporting - Single Audit	-	-	-	-	-	52	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	1,736	42	-	86	80	44,738	3,694
12.5 SEMA4 Operations and System Support	311	-	-	4	24	17,255	419
12.6 Budget Service - Computer Operations	205	108	1	75	62	18,999	325
12.7 SEMA4 Operations Special Billing	247	-	-	3	19	13,689	332
12.8 MAPS Operations Special Billing	2,442	59	-	121	112	62,941	5,198
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	524	-	-	7	40	29,033	705
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	4	-	-	-	-	244	6
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	44,052	7,826
15.4 Program Audits	-	-	-	-	-	2,573	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	115	-
17.1 ARRA	-	-	-	-	-	17	-
20 Administration	243	46	-	2	16	-	-
Total Budget	38,062	837	5	1,335	2,321	542,353	56,624
Rollforward Adjustment	(6,907)	833	5	1,345	2,530	46,970	8,867
Final Plan Allocation	31,155	1,670	11	2,680	4,851	589,324	65,491

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**Exhibit A—State—General Support Allocations—All State Agencies**

	B13	B14	B20	B22	B34	B41	B42
	COMMERCE DEPT	ANIMAL HEALTH BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOPMENT	HOUSING FINANCE AGENCY	WORKERS COMP— COURT OF APPEALS	LABOR AND INDUSTRY DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	4,166	451	828	11,815	1,888	124	4,338
4.5 Real Estate & Construction Services	2,555	852	2,555	63,879	1,703	852	10,221
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	97	-	-	2,082	-	-	-
4.8 Materials Management	18,392	5,084	4,211	44,182	6,886	235	32,525
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	12,920	1,209	2,875	704	1,686	70	14,915
4.11 Enterprise Performance Improvement	921	158	152	4,884	623	39	1,371
4.12 Grants Mgt	164	14	11	522	-	-	6
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	64,668	5,086	8,399	332,299	52,694	886	50,295
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	191,309	-	-	-	-	-	105,791
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	4,902	746	604	18,136	3,182	49	13,026
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	14,909	1,722	1,343	59,255	6,736	120	11,012
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	12,879	1,960	1,588	47,648	8,359	130	34,224
10.4 Budget Operations and Planning	8,030	5,236	2,273	10,698	3,369	111	4,548
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	9,065	1,555	1,501	48,082	6,131	381	13,495
11.4 Accounting Services	15,827	2,408	1,951	58,551	10,272	159	42,055
11.5 Financial Reporting	14,829	2,257	1,828	54,861	9,625	149	39,405
11.6 Financial Reporting - Single Audit	713	5	-	9,923	-	-	23
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	34,389	5,233	4,239	127,223	22,320	346	91,379
12.5 SEMA4 Operations and System Support	12,941	2,220	2,143	68,641	8,753	544	19,265
12.6 Budget Service - Computer Operations	4,395	2,866	1,244	5,856	1,844	61	2,489
12.7 SEMA4 Operations Special Billing	10,267	1,761	1,700	54,457	6,944	432	15,284
12.8 MAPS Operations Special Billing	48,381	7,362	5,964	178,988	31,401	487	128,560
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	21,774	3,735	3,605	115,496	14,728	916	32,415
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	183	31	30	973	124	8	273
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	27,746	7,655	13,827	141,321	1,050	2,814	49,632
15.4 Program Audits	-	-	-	12,367	-	-	47,391
15.5 Single Audits	14,901	-	-	84,487	-	-	-
16.2 STATE AUDITOR	1,563	11	-	21,758	-	-	50
17.1 ARRA	49,701	-	-	224,862	21,346	-	26,299
20 Administration	-	-	-	-	-	-	-
Total Budget	602,586	59,616	62,871	1,803,951	221,664	8,914	790,286
Rollforward Adjustment	(4,000)	(20,342)	18,603	159,226	(13,998)	2,731	224,109
Final Plan Allocation	598,586	39,274	81,474	1,963,177	207,666	11,645	1,014,396

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Exhibit A—State—General Support Allocations—All State Agencies

	B43	B7A	B7E	B7G	B7P	B7S	B82
	IRON RANGE RESOURCES & REHAB	ELECTRICITY BOARD	ARCHITECTURE, ENGINEERING BOARD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMMISSION
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	984	-	51	8	37	10	451
4.5 Real Estate & Construction Services	1,703	-	-	852	852	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	10,394	-	-	-	-	-	-
4.8 Materials Management	9,377	-	983	188	583	239	1,877
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	599	6	561	-	-
4.11 Enterprise Performance Improvement	208	-	21	6	12	4	137
4.12 Grants Mgt	76	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	10,008	-	-	-
4.14 SmART HR	-	-	-	4,532	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	5,545	-	534	15	1,185	52	9,329
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	1,908	-	6,964	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	1,641	-	250	40	190	48	350
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	4,982	-	1,125	114	1,029	190	943
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	4,311	-	658	105	498	127	920
10.4 Budget Operations and Planning	2,002	-	141	182	147	152	1,053
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	2,043	-	205	59	117	44	1,349
11.4 Accounting Services	5,297	-	808	129	612	156	1,131
11.5 Financial Reporting	4,963	-	757	121	573	146	1,060
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	11,510	-	1,756	280	1,330	339	2,457
12.5 SEMA4 Operations and System Support	2,916	-	293	84	168	63	1,926
12.6 Budget Service - Computer Operations	1,096	-	77	99	81	83	576
12.7 SEMA4 Operations Special Billing	2,314	-	233	66	133	50	1,528
12.8 MAPS Operations Special Billing	16,194	-	2,471	394	1,871	476	3,457
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	4,907	-	493	141	282	106	3,241
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	41	-	4	1	2	1	27
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	47,374	-	21,079	-	2,814	-	18,531
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	216
20 Administration	-	-	-	-	-	-	-
Total Budget	139,878	-	34,448	17,427	20,040	2,285	50,563
Rollforward Adjustment	3,630	(2,520)	5,982	17,520	3,704	870	7,596
Final Plan Allocation	143,508	(2,520)	40,430	34,948	23,744	3,156	58,160

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**Exhibit A—State—General Support Allocations—All State Agencies**

	B9D	B9U	B9V	E25	E26	E37	E40
	AMATEUR SPORTS COMMISSION	MINNESOTA TECHNOLOGY, INC	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MINNESOTA STATE COLLEGES/ UNIVERSITIES MNSCU	EDUCATION DEPARTMENT	HISTORICAL SOCIETY
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	23	-	-	571	117,142	5,895	-
4.5 Real Estate & Construction Services	-	-	-	852	-	4,259	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	16,982	-	-	5,754	-	-	-
4.8 Materials Management	3	-	7	6,070	-	30,939	41
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	-	-	2,391	4,816	-
4.11 Enterprise Performance Improvement	10	-	-	215	46,758	1,216	-
4.12 Grants Mgt	-	-	-	-	-	282	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	4,984	834,984	103,066	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	42,569	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	11	-	2	963	58,945	4,527	107
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	28	-	3	2,282	142,666	9,208	624
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	30	-	4	2,529	154,865	11,893	281
10.4 Budget Operations and Planning	115	-	17	4,905	56,177	34,877	256
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	101	-	-	2,112	460,295	11,969	-
11.4 Accounting Services	37	-	5	3,108	190,302	14,614	345
11.5 Financial Reporting	35	-	5	2,912	178,309	13,693	323
11.6 Financial Reporting - Single Audit	-	-	-	0	3,471	3,224	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	80	-	12	6,754	413,497	31,755	750
12.5 SEMA4 Operations and System Support	144	-	-	3,015	657,104	17,087	-
12.6 Budget Service - Computer Operations	63	-	9	2,685	30,749	19,091	140
12.7 SEMA4 Operations Special Billing	114	-	-	2,392	521,323	13,556	-
12.8 MAPS Operations Special Billing	113	-	16	9,502	581,742	44,675	1,055
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	242	-	-	5,074	1,105,646	28,751	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	2	-	-	43	9,311	242	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	13,748	-	-	29,714	186,896	91,691	184
15.4 Program Audits	-	-	-	-	39,688	18,643	-
15.5 Single Audits	-	-	-	-	-	45,982	-
16.2 STATE AUDITOR	-	-	-	1	7,610	7,069	-
17.1 ARRA	-	-	-	-	13,000	157,991	-
20 Administration	-	-	-	-	-	-	-
Total Budget	31,881	-	81	96,438	5,812,871	773,582	4,108
Rollforward Adjustment	2,424	(1,376)	(6,610)	(8,785)	95,502	27,419	134
Final Plan Allocation	34,305	(1,376)	(6,528)	87,653	5,908,373	801,000	4,241

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**Exhibit A—State—General Support Allocations—All State Agencies**

	E44	E50	E60	E77	E81	E95	E97
	FARIBAULT ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	1,134	77	1,717	1,677	1,327	-	-
4.5 Real Estate & Construction Services	2,555	-	1,703	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	12,109	-	-	15,682	-	-	-
4.8 Materials Management	8,411	3,740	10,844	24,312	116	-	7
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	502	2,487	-	-	-	-
4.11 Enterprise Performance Improvement	545	27	200	671	-	-	-
4.12 Grants Mgt	-	34	5	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	20,392	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	6,087	2,022	7,567	5,388	-	-	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	1,345	589	1,917	3,187	59	-	1
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	2,109	1,002	4,908	9,863	102	-	2
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	3,534	1,548	5,037	8,374	156	1	3
10.4 Budget Operations and Planning	6,695	893	3,980	6,289	718	13	28
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	5,369	264	1,966	6,601	-	-	-
11.4 Accounting Services	4,343	1,902	6,189	10,290	191	1	4
11.5 Financial Reporting	4,069	1,782	5,799	9,641	179	1	4
11.6 Financial Reporting - Single Audit	-	3	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	9,436	4,132	13,449	22,358	415	2	9
12.5 SEMA4 Operations and System Support	7,664	377	2,806	9,423	-	-	-
12.6 Budget Service - Computer Operations	3,664	489	2,178	3,442	393	7	15
12.7 SEMA4 Operations Special Billing	6,080	299	2,226	7,476	-	-	-
12.8 MAPS Operations Special Billing	13,276	5,814	18,920	31,456	585	3	13
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	12,896	634	4,721	15,855	-	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	109	5	40	134	-	-	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	39,916	6,092	-	19,643	158	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	7	-	-	-	-	-
17.1 ARRA	-	77	-	-	14,716	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	151,346	52,704	98,661	211,761	19,115	28	87
Rollforward Adjustment	18,482	28,988	(31,387)	39,951	(769)	26	43
Final Plan Allocation	169,829	81,692	67,274	251,713	18,345	54	131

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**Exhibit A—State—General Support Allocations—All State Agencies**

	E9W	G03	G05	G06	G09	G10	G10b
	HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	EMPLOYEE INSURANCE & LABOR RELATIONS	BIS UPGRADE BILLIED TO DHS & MNDOT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	20	839	146	2,730	214	50,848	29
4.5 Real Estate & Construction Services	-	1,703	-	852	-	6,814	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	-	-	2,027	8,056	798	2,692	58
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	537	-	5,251	170	3,328	-
4.11 Enterprise Performance Improvement	8	425	37	986	92	143	-
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	20,321	1,537	20,768	758	25,206	1,004
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	6	124	979	1,178	171	3,596	4
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	3	90	5,142	2,698	744	2,920	9
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	14	326	2,572	3,094	449	9,447	12
10.4 Budget Operations and Planning	45	701	1,047	3,905	540	3,217	26
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	82	4,183	368	9,710	909	1,408	-
11.4 Accounting Services	18	401	3,161	3,802	552	11,609	14
11.5 Financial Reporting	17	376	2,962	3,562	517	10,877	13
11.6 Financial Reporting - Single Audit	-	-	-	4	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	39	871	6,868	8,260	1,199	25,224	31
12.5 SEMA4 Operations and System Support	116	5,972	525	13,862	1,298	2,010	-
12.6 Budget Service - Computer Operations	25	384	573	2,137	296	1,761	14
12.7 SEMA4 Operations Special Billing	92	4,738	417	10,998	1,030	1,595	-
12.8 MAPS Operations Special Billing	54	1,225	9,663	11,621	1,687	35,487	44
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	196	10,048	884	23,325	2,184	3,382	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	2	85	7	196	18	28	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	20,576	6,412	29,478	4,048	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	9	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	736	73,924	45,328	166,484	17,678	201,591	1,258
Rollforward Adjustment	(61)	(3,372)	9,622	(23,765)	(6,249)	(66,318)	1,949
Final Plan Allocation	675	70,552	54,951	142,719	11,428	135,273	3,208

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Exhibit A—State—General Support Allocations—All State Agencies

	G10c	G16	G17	G19	G27	G38	G39
	AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)	ADMIN CAP PROJECT & RELOCATION	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	OFFICE OF TECHNOLOGY	INVESTMENT BOARD	GOVERNORS OFFICE
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	-	-	336	44	-	302	298
4.5 Real Estate & Construction Services	-	-	1,703	1,703	-	-	1,703
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	-	-	5,170	1,467	-	293	2,116
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	1,334	4	-	210	393
4.11 Enterprise Performance Improvement	-	-	129	15	-	62	107
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	49,539	-	-	-
4.14 SmART HR	-	-	-	11,329	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	11,938	557	-	5,813	2,773
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	10	453	198	-	110	300
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	-	-	1,206	433	-	303	702
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	27	1,190	519	-	288	787
10.4 Budget Operations and Planning	6	4	1,489	579	-	359	487
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	1,270	147	-	609	1,056
11.4 Accounting Services	-	33	1,463	638	-	354	967
11.5 Financial Reporting	-	31	1,370	597	-	332	906
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	1	71	3,178	1,385	-	770	2,101
12.5 SEMA4 Operations and System Support	-	-	1,812	209	-	869	1,508
12.6 Budget Service - Computer Operations	4	2	815	317	-	196	267
12.7 SEMA4 Operations Special Billing	-	-	1,438	166	-	690	1,196
12.8 MAPS Operations Special Billing	1	100	4,471	1,949	-	1,083	2,956
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	3,050	352	-	1,463	2,537
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	-	26	3	-	12	21
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	3,309	-	212,684	27,101
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	12	277	43,841	75,460	-	226,803	50,281
Rollforward Adjustment	6	(412)	(7,045)	62,055	(11,273)	43,872	(2,817)
Final Plan Allocation	18	(135)	36,796	137,516	(11,273)	270,675	47,464



**State of Minnesota  
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Exhibit A—State—General Support Allocations—All State Agencies

	G45	G46	G53	G59	G61	G62	G63
	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	SECRETARY OF STATE	GOVT INNOV & COOPERATION BOARD	STATE AUDITOR	MINNESOTA STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	2	6,617	889	-	10	960	774
4.5 Real Estate & Construction Services	-	11,924	7,666	-	-	852	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	4,937	-
4.8 Materials Management	14	12,990	6,268	-	75	1,737	3,487
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	9,005	10,734	-	-	15,705	26,480
4.11 Enterprise Performance Improvement	-	900	247	-	-	253	265
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	72,542	77,173	-	1,012	26,684	23,612
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	4	4,530	1,243	-	10	475	578
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	6	5,755	4,867	-	21	1,480	1,928
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	10	11,902	3,265	-	25	1,248	1,518
10.4 Budget Operations and Planning	98	4,492	4,539	-	141	455	619
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	8,860	2,435	-	-	2,494	2,611
11.4 Accounting Services	12	14,625	4,012	-	31	1,533	1,865
11.5 Financial Reporting	11	13,703	3,759	-	29	1,437	1,748
11.6 Financial Reporting - Single Audit	-	-	13	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	26	31,778	8,717	-	67	3,332	4,053
12.5 SEMA4 Operations and System Support	-	12,648	3,476	-	-	3,560	3,727
12.6 Budget Service - Computer Operations	54	2,459	2,485	-	77	249	339
12.7 SEMA4 Operations Special Billing	-	10,034	2,758	-	-	2,824	2,957
12.8 MAPS Operations Special Billing	37	44,708	12,264	-	94	4,687	5,702
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	-	21,281	5,849	-	-	5,990	6,272
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	179	49	-	-	50	53
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	27,311	-	23,858	126,786	101,497
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	28	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	273	300,934	190,045	-	25,451	207,727	190,086
Rollforward Adjustment	(648)	36,378	84,314	(8,340)	9,635	99,908	63,864
Final Plan Allocation	(375)	337,312	274,358	(8,340)	35,085	307,634	253,950

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Exhibit A—State—General Support Allocations—All State Agencies

	G67	G69	G8H	G8S	G90	G92	G93
	REVENUE DEPT	TEACHERS RETIREMENT ASSOCIATION	MINNESOTA MANAGEMENT & BUDGET— HIGHER EDUCATION	MINNESOTA MANAGEMENT & BUDGET—INTER- GOVERNMENTAL AIDS	REVENUE— INTER- GOVERNMENTAL PAYMENTS	OMBUDSPERSON FOR FAMILIES	MILITARY ORDER OF PURPLE HEART
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	10,542	672	-	38	478	30	-
4.5 Real Estate & Construction Services	3,407	-	-	-	-	-	852
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	27,294	1,969	7	14	-	635	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	70,068	8,871	-	-	-	18	-
4.11 Enterprise Performance Improvement	4,256	235	-	-	-	15	-
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	413,474	31,131	-	-	-	184	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	3,584	532	1	139	1,929	70	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	6,846	2,635	1	342	9,596	146	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	9,416	1,399	2	366	5,069	183	-
10.4 Budget Operations and Planning	10,273	141	26	75	2,837	160	-
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	41,892	2,318	-	-	-	143	-
11.4 Accounting Services	11,570	1,719	3	450	6,229	225	-
11.5 Financial Reporting	10,841	1,611	2	422	5,836	211	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	25,140	3,735	5	978	13,534	489	-
12.5 SEMA4 Operations and System Support	59,805	3,309	-	-	-	204	-
12.6 Budget Service - Computer Operations	5,623	77	14	41	1,553	88	-
12.7 SEMA4 Operations Special Billing	47,447	2,625	-	-	-	162	-
12.8 MAPS Operations Special Billing	35,370	5,255	8	1,376	19,041	688	-
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	100,627	5,567	-	-	-	343	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	847	47	-	-	-	3	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	291,762	132,248	-	-	-	2,814	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	2,458	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	1,192,543	206,096	68	4,240	66,101	6,809	852
Rollforward Adjustment	311,297	33,742	27	506	(13,098)	1,817	39
Final Plan Allocation	1,503,840	239,838	95	4,745	53,002	8,625	891

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Exhibit A—State—General Support Allocations—All State Agencies

	G96	G98	G99	G9J	G9K	G9L	G9M
	UNIFORM LAWS COMMISSION	VFW	DISABLED AMERICAN VETS	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	4	-	-	53	745	38	28
4.5 Real Estate & Construction Services	-	852	852	852	852	852	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	7	-	-	795	2,525	1,829	1,798
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	-	674	4,636	18	166
4.11 Enterprise Performance Improvement	-	-	-	25	235	15	12
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	53,730	-	-	-
4.14 SmART HR	-	-	-	18,867	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	1,615	4,684	193	137
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	4	-	-	222	527	211	152
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	8	-	-	706	1,026	461	336
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	11	-	-	583	1,384	555	400
10.4 Budget Operations and Planning	45	-	-	927	613	429	357
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	244	2,318	147	116
11.4 Accounting Services	14	-	-	717	1,701	682	492
11.5 Financial Reporting	13	-	-	672	1,594	639	461
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	29	-	-	1,558	3,697	1,482	1,069
12.5 SEMA4 Operations and System Support	-	-	-	349	3,309	209	166
12.6 Budget Service - Computer Operations	25	-	-	507	336	235	195
12.7 SEMA4 Operations Special Billing	-	-	-	277	2,625	166	132
12.8 MAPS Operations Special Billing	41	-	-	2,192	5,201	2,085	1,504
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	587	5,567	352	280
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	-	-	5	47	3	2
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	10,242	-	25,119	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	201	852	852	96,399	43,621	35,721	7,805
Rollforward Adjustment	3	903	903	83,541	(9,704)	16,223	1,763
Final Plan Allocation	204	1,755	1,755	179,939	33,917	51,944	9,568

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Exhibit A—State—General Support Allocations—All State Agencies

	G9N	G9Q	G9R	G9T	G9X	G9Y	GPR
	ASIAN- PACIFIC COUNCIL	MINNESOTA MANAGEMENT & BUDGET— DEBT SERVICE	MINNESOTA MANAGEMENT & BUDGET— NON-OPERATING	TREASURY— NON OPERATING	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL	PAYROLL CLEARING
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	25	-	2,989	1	30	59	-
4.5 Real Estate & Construction Services	852	-	-	-	852	852	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	355	-	143	7	321	1,839	-
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	27	-	-	-	14	113	-
4.11 Enterprise Performance Improvement	12	-	-	-	12	22	-
4.12 Grants Mgt	-	-	1	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	47,989	-
4.14 SmART HR	-	-	-	-	-	16,675	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	66	-	2	-	131	415	-
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	68	132	619	257	45	191	1
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	158	304	465	874	107	364	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	178	346	1,627	676	118	503	2
10.4 Budget Operations and Planning	395	5,872	5,315	1,606	367	771	21
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	119	-	-	-	114	216	-
11.4 Accounting Services	219	425	1,999	830	145	618	2
11.5 Financial Reporting	205	398	1,873	778	136	579	2
11.6 Financial Reporting - Single Audit	-	-	27	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	475	923	4,344	1,804	315	1,342	4
12.5 SEMA4 Operations and System Support	170	-	-	-	163	308	-
12.6 Budget Service - Computer Operations	216	3,214	2,909	879	201	422	12
12.7 SEMA4 Operations Special Billing	135	-	-	-	130	245	-
12.8 MAPS Operations Special Billing	668	1,299	6,112	2,538	443	1,888	6
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	286	-	-	-	275	519	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	2	-	-	-	2	4	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	2,814	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	59	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	7,442	12,913	28,484	10,251	3,921	75,934	49
Rollforward Adjustment	(4,533)	(757)	6,080	(6,074)	(1,251)	67,924	47
Final Plan Allocation	2,909	12,156	34,564	4,177	2,671	143,858	96

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**Exhibit A—State—General Support Allocations—All State Agencies**

	H12	H55	H55(b)	H75	H76	H7B	H7C
	HEALTH DEPT	HUMAN SERVICES DEPT	Human Services— Institutions	VETERANS AFFAIRS DEPT	VETERANS HOME BOARD	MEDICAL PRACTICE BOARD	NURSING BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	12,295	31,419	29,599	6,614	-	237	258
4.5 Real Estate & Construction Services	8,517	64,731	852	3,407	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	82,828	27,383	-	-	-
4.8 Materials Management	80,593	64,692	20,763	61,584	-	1,788	1,259
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	28,425	43,809	-	587	-	2,033	3,108
4.11 Enterprise Performance Improvement	3,937	15,017	5,391	3,233	-	69	95
4.12 Grants Mgt	404	449	-	3	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	270,204	991,103	54,876	25,229	-	12,638	7,287
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	50,472	6,048	-	-	-	34,360	79,977
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	12,781	26,090	13,420	7,965	65	593	584
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	30,386	65,111	43,934	20,636	-	2,640	3,124
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	33,580	68,545	35,257	20,927	170	1,559	1,534
10.4 Budget Operations and Planning	42,779	54,552	13,949	12,962	771	476	348
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	38,753	147,826	53,070	31,830	-	675	939
11.4 Accounting Services	41,264	84,230	43,325	25,716	208	1,916	1,885
11.5 Financial Reporting	38,664	78,922	40,595	24,095	195	1,795	1,766
11.6 Financial Reporting - Single Audit	1,008	26,845	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	89,661	183,020	94,139	55,877	453	4,163	4,096
12.5 SEMA4 Operations and System Support	55,323	211,033	75,761	45,440	-	963	1,340
12.6 Budget Service - Computer Operations	23,416	29,860	7,635	7,095	422	261	191
12.7 SEMA4 Operations Special Billing	43,892	167,426	60,106	36,050	-	764	1,063
12.8 MAPS Operations Special Billing	126,143	257,487	132,442	78,612	637	5,857	5,763
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	93,087	355,085	127,475	76,457	-	1,621	2,255
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	784	2,990	1,074	644	-	14	19
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	35,951	220,807	-	57,519	69,354	-	2,814
15.4 Program Audits	2,371	30,746	-	-	-	-	-
15.5 Single Audits	65,030	201,080	-	-	-	-	-
16.2 STATE AUDITOR	2,210	58,865	-	-	-	-	-
17.1 ARRA	1,726	534,612	-	1,514	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	1,233,657	4,022,400	936,491	631,378	72,275	74,422	119,705
Rollforward Adjustment	190,798	1,317,705	(1,173,074)	574,694	(480,671)	9,417	277
Final Plan Allocation	1,424,455	5,340,105	(236,584)	1,206,073	(408,396)	83,839	119,983

**State of Minnesota  
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**Exhibit A—State—General Support Allocations—All State Agencies**

	H7D	H7F	H7H	H7J	H7K	H7L	H7M
	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	108	81	34	8	74	71	11
4.5 Real Estate & Construction Services	-	-	-	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	641	1,065	570	358	1,222	1,368	498
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	1,370	807	381	84	94	879	161
4.11 Enterprise Performance Improvement	33	29	15	3	27	33	5
4.12 Grants Mgt	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	472	591	198	97	3,328	1,557	158
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	30,683	12,831	4,796	1,506	1,198	7,861	2,054
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	982	574	136	75	172	405	123
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	6,609	3,448	559	310	529	2,109	498
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,580	1,508	357	198	452	1,064	324
10.4 Budget Operations and Planning	457	378	363	201	545	528	267
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	323	283	146	28	264	321	44
11.4 Accounting Services	3,171	1,852	439	243	555	1,308	398
11.5 Financial Reporting	2,971	1,736	412	227	520	1,225	373
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	6,889	4,025	954	527	1,207	2,841	864
12.5 SEMA4 Operations and System Support	461	404	208	39	377	458	63
12.6 Budget Service - Computer Operations	250	207	199	110	298	289	146
12.7 SEMA4 Operations Special Billing	365	321	165	31	299	363	50
12.8 MAPS Operations Special Billing	9,693	5,663	1,343	742	1,698	3,997	1,216
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	775	680	350	66	634	770	106
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	7	6	3	1	5	6	1
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	2,814	-	2,814	-	7,012	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	71,653	36,488	14,441	4,854	20,510	27,451	7,359
Rollforward Adjustment	4,209	(8,326)	(2,087)	(347)	12,151	1,075	(3,622)
Final Plan Allocation	75,863	28,162	12,354	4,508	32,660	28,525	3,737

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Exhibit A—State—General Support Allocations—All State Agencies

	H7Q	H7R	H7S	H7U	H7V	H7W	H7X
	PODIATRIC MEDICINE BOARD	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BOARD	DIETETICS & NUTRITION PRACTICE BOARD	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	5	14	218	6	58	25	36
4.5 Real Estate & Construction Services	-	-	-	-	-	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	375	420	1,785	409	969	614	669
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	27	128	748	90	322	486	193
4.11 Enterprise Performance Improvement	1	5	66	2	27	9	12
4.12 Grants Mgt	-	-	8	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	74	90	2,963	81	849	529	1,888
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	163	2,247	-	1,215	2,826	7,598	2,266
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	68	92	422	66	204	143	191
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	260	394	1,056	244	852	642	800
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	180	240	1,108	173	537	376	501
10.4 Budget Operations and Planning	201	288	1,557	186	310	265	466
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	14	51	650	22	261	88	117
11.4 Accounting Services	221	295	1,362	213	660	462	616
11.5 Financial Reporting	207	277	1,276	199	618	433	577
11.6 Financial Reporting - Single Audit	-	-	1	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	480	642	2,958	462	1,434	1,004	1,338
12.5 SEMA4 Operations and System Support	20	73	927	32	373	126	168
12.6 Budget Service - Computer Operations	110	158	852	102	170	145	255
12.7 SEMA4 Operations Special Billing	16	58	736	25	296	100	133
12.8 MAPS Operations Special Billing	676	903	4,162	650	2,017	1,413	1,883
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	34	123	1,560	53	627	211	282
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	1	13	-	5	2	2
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	13,564	-	-	-	5,352
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	2	-	-	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	3,133	6,500	37,994	4,231	13,412	14,672	17,745
Rollforward Adjustment	(3,647)	(4,105)	16,108	(3,801)	817	1,687	(2,020)
Final Plan Allocation	(513)	2,396	54,102	429	14,229	16,359	15,725

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Exhibit A—State—General Support Allocations—All State Agencies

	H9G	J33	J52	J58	J65	J68	J70
	OMBUDSMAN FOR MH/MR	TRIAL COURTS	PUBLIC DEFENSE BOARD	COURT OF APPEALS	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	118	19,063	4,101	798	3,166	61	35
4.5 Real Estate & Construction Services	1,703	-	-	852	5,962	852	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	-	-	-	-
4.8 Materials Management	1,443	55,619	4,409	1,580	13,905	225	382
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	99	894	-	1,501	3,180	171	-
4.11 Enterprise Performance Improvement	52	6,330	1,761	286	876	18	6
4.12 Grants Mgt	-	2	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	1,973	123,910	20,299	2,172	82,128	167	89
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	112	18,241	1,206	188	2,317	36	58
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	261	56,988	3,582	437	6,066	121	138
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	293	47,925	3,167	493	6,087	95	152
10.4 Budget Operations and Planning	139	28,764	3,251	291	3,768	115	156
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	509	62,311	17,338	2,816	8,625	176	59
11.4 Accounting Services	361	58,892	3,892	605	7,480	117	187
11.5 Financial Reporting	338	55,180	3,647	567	7,008	110	175
11.6 Financial Reporting - Single Audit	-	1	-	-	4	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	783	127,963	8,457	1,315	16,252	255	407
12.5 SEMA4 Operations and System Support	726	88,953	24,751	4,020	12,313	252	84
12.6 Budget Service - Computer Operations	76	15,744	1,780	159	2,063	63	85
12.7 SEMA4 Operations Special Billing	576	70,572	19,637	3,190	9,768	200	67
12.8 MAPS Operations Special Billing	1,102	180,029	11,898	1,851	22,864	358	572
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	1,222	149,673	41,646	6,765	20,717	424	141
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	10	1,260	351	57	174	4	1
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	420	2,547	-	24,055	-	158
15.4 Program Audits	-	-	2,681	-	899	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	3	-	-	9	-	-
17.1 ARRA	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	11,897	1,168,736	180,400	29,942	259,686	3,821	2,953
Rollforward Adjustment	4,836	(42,739)	(9,659)	7,447	(82,109)	62	375
Final Plan Allocation	16,733	1,125,998	170,741	37,389	177,577	3,883	3,329



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**Exhibit A—State—General Support Allocations—All State Agencies**

	L10	L49	P01	P07	P78	P7T	P9E
	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMMISSION
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	4,887	-	3,499	19,689	33,548	86	47
4.5 Real Estate & Construction Services	852	852	1,703	40,031	18,738	-	-
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	147,524	684	191,001	-	-
4.8 Materials Management	7	3	7,551	129,678	164,565	461	461
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	27	-	56	109,481	3,695	336	41
4.11 Enterprise Performance Improvement	253	-	852	6,208	12,528	36	21
4.12 Grants Mgt	-	-	-	355	39	-	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	15,306	-	22,349	474,674	176,575	1,012	307
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	38,953	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	400	1	5,259	74,480	21,890	160	54
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	1,208	-	13,826	425,031	50,417	597	128
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,051	3	13,816	195,680	57,510	421	143
10.4 Budget Operations and Planning	2,160	36	4,772	55,344	44,764	634	222
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	2,494	-	8,390	61,108	123,330	352	205
11.4 Accounting Services	1,291	3	16,978	240,456	70,670	517	176
11.5 Financial Reporting	1,210	3	15,908	225,303	66,216	485	165
11.6 Financial Reporting - Single Audit	-	-	326	399	8	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	2,805	7	36,890	522,476	153,555	1,124	381
12.5 SEMA4 Operations and System Support	3,560	-	11,978	87,236	176,063	502	293
12.6 Budget Service - Computer Operations	1,182	20	2,612	30,293	24,502	347	122
12.7 SEMA4 Operations Special Billing	2,824	-	9,503	69,210	139,682	398	233
12.8 MAPS Operations Special Billing	3,947	10	51,900	735,062	216,033	1,581	537
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	5,990	-	20,154	146,783	296,245	845	493
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	50	-	170	1,236	2,495	7	4
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	37,881	84,606	-	2,814
15.4 Program Audits	127,294	-	-	2,371	39,828	-	-
15.5 Single Audits	-	-	9,140	21,941	-	-	-
16.2 STATE AUDITOR	-	-	714	874	17	-	-
17.1 ARRA	-	-	1,371	5,323	9,313	-	-
20 Administration	-	-	-	-	-	-	-
Total Budget	178,796	940	407,242	3,758,240	2,177,833	9,903	6,847
Rollforward Adjustment	512,979	75	(12,239)	322,548	180,915	(16,280)	2,542
Final Plan Allocation	691,775	1,015	395,003	4,080,789	2,358,748	(6,378)	9,389

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Exhibit A—State—General Support Allocations—All State Agencies

	P9Z	R18	R28	R29	R32	R9P	T79
	AUTOMOBILE THEFT PREVENTION BOARD	ENVIRONMENTAL ASSISTANCE	MINNESOTA CONSERVATION CORPS	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	-	-	-	23,963	9,869	590	44,494
4.5 Real Estate & Construction Services	-	-	-	35,772	10,221	5,110	37,476
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	-	110,344	542	-	196,166
4.8 Materials Management	-	-	-	115,156	42,489	8,223	889,810
4.9 Gift & Acceptance	-	-	-	-	-	-	-
4.10 Central Mail	-	-	-	21,916	8,581	231	6,315
4.11 Enterprise Performance Improvement	-	-	-	8,189	2,828	212	14,346
4.12 Grants Mgt	-	-	-	158	29	-	1
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
4.15 Smart FMR/HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	210,187	90,829	7,588	629,596
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	-	-	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	-	-	2	51,078	6,267	928	109,338
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	-	-	3	135,379	12,077	1,459	158,715
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1	1	6	134,196	16,464	2,439	287,259
10.4 Budget Operations and Planning	26	-	98	101,272	28,097	4,597	56,662
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	80,617	27,840	2,083	141,226
11.4 Accounting Services	1	1	7	164,903	20,232	2,997	352,991
11.5 Financial Reporting	1	1	7	154,511	18,957	2,808	330,746
11.6 Financial Reporting - Single Audit	-	-	-	187	109	22	3,761
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 MAPS Operations and System Support	2	2	16	358,310	43,961	6,511	766,998
12.5 SEMA4 Operations and System Support	-	-	-	115,086	39,744	2,973	201,610
12.6 Budget Service - Computer Operations	14	-	54	55,433	15,379	2,516	31,015
12.7 SEMA4 Operations Special Billing	-	-	-	91,305	31,532	2,359	159,950
12.8 MAPS Operations Special Billing	3	3	22	504,100	61,847	9,160	1,079,076
13.2 Human Resource Management & Employee Insurance	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	193,644	66,873	5,003	339,230
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	-	-	-	1,631	563	42	2,857
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	144,341	34,488	37,342	71,810
15.4 Program Audits	-	-	-	4,649	-	511	-
15.5 Single Audits	-	-	-	26,806	-	-	13,364
16.2 STATE AUDITOR	-	-	-	410	240	47	8,246
17.1 ARRA	-	-	-	-	1,645	-	124,993
20 Administration	-	-	-	-	-	-	-
Total Budget	49	9	215	2,843,543	591,703	105,753	6,058,050
Rollforward Adjustment	46	(23,883)	143	7,445	(8,848)	15,710	501,428
Final Plan Allocation	95	(23,874)	358	2,850,987	582,855	121,463	6,559,478

**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2011 Budget**

Exhibit A—State—General Support Allocations—All State Agencies

T9B 0 0

	METROPOLITAN COUNCIL/ TRANSPORT	OTHER	TOTAL
3.2 ADMIN MANAGEMENT SERVICES	-	-	-
3.3 Commissioner's Office	-	-	418,149
3.4 Human Resources	-	-	352,807
3.5 Financial Management and Reporting	-	-	757,521
4.2 Government & Citizen Services	-	-	-
4.4 Resource Recovery	-	-	497,005
4.5 Real Estate & Construction Services	-	8,517	441,193
4.7 Real Property Enterprise System \$2,485,982/10 years /Beg 2011	-	-	967,598
4.8 Materials Management	58	-	2,070,353
4.9 Gift & Acceptance	-	-	-
4.10 Central Mail	-	-	454,497
4.11 Enterprise Performance Improvement	-	-	152,120
4.12 Grants Mgt	-	-	2,574
4.13 SmART FMR	-	-	161,267
4.14 SmART HR	-	-	71,795
4.15 Smart FMR/HR	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-
6.3 IT Spend	-	-	5,558,922
6.6 Electronic Licensing \$7,330,264/10 years/ Beginning in 2011	-	-	733,026
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-
8.3 INTERNAL CONTROLS & ACCOUNTABILITY	23	-	516,596
9.2 TREASURY DIVISION	-	-	-
9.3 Treasury	35	-	1,428,293
10.2 MMB - BUDGET DIVISION	-	-	-
10.3 Analysis & Control (EBO's)	59	-	1,357,236
10.4 Budget Operations and Planning	205	-	718,893
11.2 MMB-ACCOUNTING DIVISION	-	-	-
11.3 Central Payroll	-	-	1,497,483
11.4 Accounting Services	73	-	1,667,807
11.5 Financial Reporting	68	-	1,562,702
11.6 Financial Reporting - Single Audit	-	-	50,136
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-
12.4 MAPS Operations and System Support	158	-	3,623,899
12.5 SEMA4 Operations and System Support	-	-	2,137,766
12.6 Budget Service - Computer Operations	112	-	393,496
12.7 SEMA4 Operations Special Billing	-	-	1,696,027
12.8 MAPS Operations Special Billing	222	-	5,098,398
13.2 Human Resource Management & Employee Insurance	-	-	-
13.3 Personnel Administration	-	-	3,597,013
14.2 MEDIATION SERVICES	-	-	-
14.3 State Agencies	-	-	30,292
15.2 LEGISLATIVE AUDITOR	-	-	-
15.3 Financial Audits	6,066	58,561	2,744,910
15.4 Program Audits	-	-	332,013
15.5 Single Audits	-	-	485,188
16.2 STATE AUDITOR	-	-	109,936
17.1 ARRA	17,297	-	1,206,020
20 Administration	-	-	28,931
Total Budget	24,376	67,078	42,921,862
Rollforward Adjustment	(7,956)	(411,544)	2,399,785
Final Plan Allocation	16,420	(344,466)	45,321,648



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2011 Budget**  
**Exhibit B—Allocation of General Support Costs**  
**Multiple Rate Method**

DP#	Name	2011 Budget Allocable costs and applicable credits	Fixed Assets	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system
			1.2	3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7 Real Property Enterprise System \$2,485,982/10 years /2011 beg year
			Equipment Use Charge	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	
1.2	Equipment Use Charge	153,744	(153,744)								
G02-3.0	DEPARTMENT OF ADMINISTRATION	-									
G02-3.2	ADMIN MANAGEMENT SERVICES	-									
G02-3.3	Commissioner's Office	472,000			(472,000)						
G02-3.4	Human Resources	425,000				(425,000)					
G02-3.5	Financial Management and Reporting	780,109					(780,109)				
G02-3.6	Fiscal Agent - Non allocable	-									
G02-4.2	Government & Citizen Services	-			41,350	34,888	19,943	(96,180)			
G02-4.4	Resource Recovery	461,000	18,495						10,740	(488,236)	
G02-4.5	Real Estate & Construction Services	433,980							9,497		(443,477)
	Real Property Enterprise System \$2,485,982/10										
G02-4.7	years /2011 beg year	967,598									(967,598)
G02-4.8	Materials Management	1,935,964	29,632					52,813			
G02-4.9	Gift & Acceptance	-									
G02-4.10	Central Mail	443,000						9,211			
G02-4.11	Enterprise Performance Improvement	136,000						7,517			
G02-4.12	Grants Mgt	177						1,029			
G02-4.13	SmART FMR	154,000						3,119			
G02-4.14	SmART HR	96,000						2,253			
G02-4.15	Smart FMR/HR	-									
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	1,510,052				26,762				1,045	
G46-6.3	IT Spend	4,167,082	6,536								
G46-6.4	Small Agency Tech Projects	-									
G46-6.5	OET - Non allocable	-									
	Electronic Licensing \$7,330,264/10 years/ 2011										
G46-6.6	beg year	733,026									
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	2,601,947	378						1,229		
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	518,709									
G10-9.2	TREASURY DIVISION	-									
G10-9.3	Treasury	1,282,815									
G10-9.4	Treasury - Other	-									
G10-10.2	MMB - BUDGET DIVISION	-									
G10-10.3	Analysis & Control (EBO's)	1,196,313									
G10-10.4	Budget Operations and Planning	636,403									
G10-10.5	Budget Division - Non Allocable	-									
G10-11.2	MMB-ACCOUNTING DIVISION	-									
G10-11.3	Central Payroll	1,241,549									
G10-11.4	Accounting Services	1,388,535									
G10-11.5	Financial Reporting	1,287,800	3,784								
G10-11.6	Financial Reporting - Single Audit	41,213									
G10-11.7	Accounting Services - Non Allocable	-									
	MMB IT - MANAGEMENT AND										
G10-12.2	ADMINISTRATION	2,164,807	340								
G10-12.4	MAPS Operations and System Support	1,449,285							441		
G10-12.5	SEMA4 Operations and System Support	881,964									
G10-12.6	Budget Service - Computer Operations	226,953	705								
G10-12.7	SEMA4 Operations Special Billing	1,694,319	17,405								
G10-12.8	MAPS Operations Special Billing	5,082,956	36,299								
G10-12.9	MMB - OTHER - Non-Allocable	-									
	Human Resource Management & Employee										
G10-13.2	Insurance	-							222		
G10-13.3	Personnel Administration	3,169,348	668								
G10-13.5	Employee Relations - Non Allocable	-									
G45-14.2	MEDIATION SERVICES	-	14						115		
G45-14.3	State Agencies	27,579									
G45-14.4	Mediation/Representation - General	-									
L49-15.2	LEGISLATIVE AUDITOR	1,214,885	4,451						453		

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
 Fiscal Year 2011 Budget  
 Exhibit B—Allocation of General Support Costs  
 Multiple Rate Method

DP#	Name	2011 Budget Allocable costs and applicable credits	Fixed Assets	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system
			1.2	3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7
			Equipment Use Charge	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year
L49-15.3	Financial Audits	2,831,732	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	392,831	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	26,000	37,036	-	-	-	-	-	672	827	-
ARRA - 17.3	ARRA	1,206,020	-	-	-	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
G02-3.2	ADMIN MANAGEMENT SERVICES	-	-	15,225	12,846	7,058	-	-	685	4,964	-
G02-3.3	Commissioner's Office	-	-	-	-	-	-	-	-	3,310	-
G02-3.4	Human Resources	-	-	-	-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	-	-	-	-	-	534	5,792	-
G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-	-	-
G02-4.5	Real Estate & Construction Services	-	-	-	-	-	-	-	-	-	-
G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-	-	-
G02-4.8	Materials Management	-	-	-	-	-	-	-	-	-	-
G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-	-	-	-
G02-4.11	Enterprise Performance Improvement	-	-	-	-	-	-	-	-	-	-
G02-4.12	Grants Mgt	-	-	-	-	-	-	-	-	-	-
G02-4.13	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	-
G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-
G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-	-
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-
G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-
G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable Human Resource Management & Employee	-	-	-	-	-	-	-	-	-	-
G10-13.2	Insurance	-	-	-	-	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2011 Budget**  
**Exhibit B—Allocation of General Support Costs**  
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			1.2	3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7
			Equipment Use Charge	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	1,870	1,578	1,500	-	15	827	-
G02-0003	Public Broadcasting	-	-	-	-	-	480	-	-	17,375	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	-	-	-	3,982	3,360	1,868	-	34	827	-
G02-0009	Construction Services	-	-	-	16,765	14,145	12,490	-	211	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	8	-	-	-	-
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
G02-0012	STAR	-	-	-	2,783	2,348	16,006	-	29	1,655	-
G02-0014	Capital Group Parking	-	-	-	7,895	6,662	27,154	-	183	827	-
G02-0015a	Fleet Services	-	-	-	8,577	7,237	209,388	-	459	3,310	78
G02-0015b	Fleet Services - Commuter Van	-	-	-	-	-	35	-	-	-	-
G02-0016	Development Disabilities	-	-	-	3,133	2,643	5,728	-	44	827	-
G02-0017a	Risk Management - P&C	-	-	-	10,178	8,588	33,735	-	846	4,137	-
G02-0017b	Risk Management - Workers' Compensation	-	-	-	30,792	25,980	45,885	-	2,198	-	-
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	-	-	-	-	-	191	-	0	-	-
G02-0021a	Plant Management (Leases)	-	-	-	197,160	166,349	169,802	-	2,076	4,137	141,244
G02-0021b	Plant Management (Repairs)	-	-	-	1,830	1,544	7,512	-	16	827	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	11,312	9,544	10,348	-	58	1,655	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-	11	-	-	-	-
G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	-	1,149	-	109	-	-
G02-0021g	Plant Management (Janitorial Services)	-	-	-	19,206	16,205	3,689	-	77	-	-
G02-0024	MN Bookstore	-	-	-	9,947	8,393	22,701	-	114	1,655	-
G10-0026	Management Analysis	-	-	-	18,058	15,236	11,882	-	176	827	-
G02-0028	Office Supply Connection	-	-	-	6,474	5,462	106,242	-	445	1,655	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	18,626	15,715	2,429	-	134	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	11,076	9,345	6,171	-	130	-	-
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	-	-	-	6,583	5,555	27,512	-	670	-	-
G02-0034	Other Non-allocable	-	-	-	1,905	1,607	3,822	-	18	-	-
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
G02-0036	Demography	-	-	-	3,393	2,863	2,293	-	31	827	-
G02-0037	MN Geospatial Information Office	-	-	-	12,023	10,144	6,616	-	124	-	-
G02-0038	Environmental Quality Board	-	-	-	4,517	3,811	2,599	-	41	-	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	-	-	6,734	5,682	12,397	-	70	-	1,480
G02-0044	RECS - Energy	-	-	-	-	-	299	-	13	-	-
G02-0045	SmART FMR	-	-	-	-	-	1	-	-	-	-
G02-0046	SmART HR	-	-	-	84	71	615	-	1	-	-
G02-0047	Grants Mgt	-	-	-	520	439	569	-	5	-	-
B04	AGRICULTURE DEPT	-	-	-	-	-	-	-	3,571	9,929	285
B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	-	-	-	-	-	64	827	-
B13	COMMERCE DEPT	-	-	-	-	-	-	-	4,047	2,482	97
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	438	827	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	804	2,482	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	-	-	11,478	62,054	2,082
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	-	1,834	1,655	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	-	120	827	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	-	4,214	9,929	-

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			1.2	3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7
			Equipment Use Charge	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year
B43	IRON RANGE RESOURCES & REHAB	-	-	-	-	-	-	-	956	1,655	10,394
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-	50	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-	8	827	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	-	36	827	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	10	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-	438	-	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	-	23	-	16,982
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	-	-	555	827	5,754
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	-	113,804	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-	-	-	5,727	4,137	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-	-	-
E44	FARIBAULT ACADEMIES	-	-	-	-	-	-	-	1,102	2,482	12,109
E50	ARTS BOARD	-	-	-	-	-	-	-	75	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	1,669	1,655	-
E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	1,629	-	15,682
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	1,289	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	20	-	-
G03	LOTTERY	-	-	-	-	-	-	-	815	1,655	-
G05	RACING COMMISSION	-	-	-	-	-	-	-	142	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-	-	-	2,652	827	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	-	208	-	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	-	-	-	-	-	-	49,399	6,619	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	-	-	-	-	-	28	-	-
G10c	ARRA	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	-	327	1,655	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	-	43	1,655	-
G38	INVESTMENT BOARD	-	-	-	-	-	-	-	294	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-	-	-	289	1,655	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	2	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	6,428	11,583	-
G53	SECRETARY OF STATE	-	-	-	-	-	-	-	864	7,446	-
G61	STATE AUDITOR	-	-	-	-	-	-	-	10	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	-	933	827	4,937
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-	752	-	-
G67	REVENUE DEPT	-	-	-	-	-	-	-	10,242	3,310	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	-	653	-	-
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	37	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	464	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	-	29	-	-
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	827	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	4	-	-
G98	VFW	-	-	-	-	-	-	-	-	827	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	827	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	-	52	827	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	-	724	827	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	-	37	827	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-	27	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	-	24	827	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	2,903	-	-
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	-	1	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-	30	827	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	-	57	827	-



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
 Fiscal Year 2011 Budget  
 Exhibit B—Allocation of General Support Costs  
 Multiple Rate Method

DP#	Name	2011 Budget Allocable costs and applicable credits	Fixed Assets	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system
			1.2	3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7
			Equipment Use Charge	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System \$2,485,982/10 years /2011 beg year
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	-	-	-	-	11,945	8,274	-
H55	HUMAN SERVICES DEPT	-	-	-	-	-	-	-	30,523	62,881	-
H55(b)	Human Services Institutions	-	-	-	-	-	-	-	28,755	827	82,828
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	-	6,426	3,310	27,383
H76	VETERANS HOME BOARD	-	-	-	-	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-	230	-	-
H7C	NURSING BOARD	-	-	-	-	-	-	-	251	-	-
H7D	PHARMACY BOARD	-	-	-	-	-	-	-	105	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-	-	-	79	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	-	33	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-	-	-	8	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-	-	72	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-	-	-	69	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-	11	-	-
H7Q	PODIATRIC MEDICINE BOARD	-	-	-	-	-	-	-	5	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-	13	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	-	211	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-	6	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-	-	56	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-	25	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	-	35	-	-
H9G	OMBUDSMAN MH/MR	-	-	-	-	-	-	-	115	1,655	-
J33	TRIAL COURTS	-	-	-	-	-	-	-	18,519	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-	3,984	-	-
J58	COURT OF APPEALS	-	-	-	-	-	-	-	775	827	-
J65	SUPREME COURT	-	-	-	-	-	-	-	3,076	5,792	-
J68	TAX COURT	-	-	-	-	-	-	-	60	827	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	34	-	-
L10	LEGISLATURE	-	-	-	-	-	-	-	4,747	827	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	0	827	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	-	3,400	1,655	147,524
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	-	19,128	38,887	684
P78	CORRECTIONS DEPT	-	-	-	-	-	-	-	32,592	18,202	191,001
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	84	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	46	-	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-	-	23,280	34,750	110,344
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	-	9,587	9,929	542
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	-	573	4,964	-
T79	TRANSPORTATION DEPT	-	-	-	-	-	-	-	43,226	36,405	196,166
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	8,274	-
0	0	-	-	-	-	-	-	-	-	-	-
XXX	Total	43,432,695	(0)	-	0	0	(0)	0	0	(0)	(0)
		43,432,692									

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Purchase Order Transactions 4.8	PO's & RQ's & CR's in fund 690 4.9	Postage revolving fund charges - FY (Actual) 4.1	Number of FTE's - FY (Actual) 4.11	\$ of Grants received (5GXX) actual FY09 4.12	Acctg Trans for designated agencies by effective dates 4.13	FTE's for designated agencies by effective dates 4.14	Acctg Trans & FTE's for designated agencies by effective dates 4.15	Net Administrative Expenditures by Division 6.2	IT Expense 6.3
		Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
1.2	Equipment Use Charge										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
	Real Property Enterprise System \$2,485,982/10 years /2011 beg year										
G02-4.7											
G02-4.8	Materials Management	(2,018,409)									
G02-4.9	Gift & Acceptance	-	-								
G02-4.10	Central Mail	-	-	(452,211)							
G02-4.11	Enterprise Performance Improvement	-	-		(143,517)						
G02-4.12	Grants Mgt	-	-			(1,206)					
G02-4.13	SmART FMR	-	-				(157,119)				
G02-4.14	SmART HR	-	-					(98,253)			
G02-4.15	Smart FMR/HR	-	-								
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	2,160	-	2	98	-	-	-	-	(1,540,118)	
G46-6.3	IT Spend	-	-	-	-	-	-	-	-	1,465,762	(5,639,381)
G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	74,355	
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	
	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G46-6.6											
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	5,266	-	4,683	529	-	-	-	-	-	106,880
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-
G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-
	MMB I.T - MANAGEMENT AND ADMINISTRATION										
G10-12.2											
G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-
G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-
	Human Resource Management & Employee Insurance										
G10-13.2											
G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	650	-	167	36	0	-	28,584	-	-	1,506
G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	2,044	-	694	181	-	-	-	-	-	6,944

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Purchase Order Transactions 4.8	PO's & RQ's & CR's in fund 690 4.9	Postage revolving fund charges - FY (Actual) 4.1	Number of FTE's - FY (Actual) 4.11	\$ of Grants received (5GXX) actual FY09 4.12	Acctg Trans for designated agencies by effective dates 4.13	FTE's for designated agencies by effective dates 4.14	Acctg Trans & FTE's for designated agencies by 4.15	Net Administrative Expenditures by Division 6.2	IT Expense 6.3
		Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	3,093	-	808	298	-	-	-	-	-	6,612
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
G02-3.2	ADMIN MANAGEMENT SERVICES	1,121	-	3,439	47	-	-	-	-	-	1,210
G02-3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	3,513	-	-	127	-	-	-	-	-	27,342
G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-	-	-
G02-4.5	Real Estate & Construction Services	-	-	-	-	-	-	-	-	-	-
G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-	-	-
G02-4.8	Materials Management	-	-	-	-	-	-	-	-	-	-
G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-	-	-	-
G02-4.11	Enterprise Performance Improvement	-	-	-	-	-	-	-	-	-	-
G02-4.12	Grants Mgt	-	-	-	-	-	-	-	-	-	-
G02-4.13	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	-
G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-	100,011
G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-
G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-
	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-	-
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-
G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-12.2	ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-
G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-
G10-13.2	Human Resource Management & Employee Insurance	-	-	-	-	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-

**State of Minnesota**  
**Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget  
 Exhibit B—Allocation of General Support Costs  
 Multiple Rate Method

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		Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	270	-	-	6	-	-	-	-	-	-
G02-0003	Public Broadcasting	106	-	-	-	-	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	231	-	7	12	-	-	-	-	-	124
G02-0009	Construction Services	921	-	119	52	0	-	-	-	-	270
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	-	-
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
G02-0012	STAR	3,099	-	228	9	0	-	-	-	-	-
G02-0014	Capital Group Parking	1,718	-	167	24	-	-	-	-	-	2,093
G02-0015a	Fleet Services	3,241	-	108	26	-	-	-	-	-	3,426
G02-0015b	Fleet Services - Commuter Van	1,131	-	-	-	-	-	-	-	-	-
G02-0016	Development Disabilities	-	-	100	10	1	-	-	-	-	1,456
G02-0017a	Risk Management - P&C	3,947	-	100	31	-	-	-	-	-	4,332
G02-0017b	Risk Management - Workers' Compensation	1,062	-	833	95	-	-	-	-	-	3,535
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	20	-	1	-	-	-	-	-	-	-
G02-0021a	Plant Management (Leases)	21,066	-	19	606	-	-	-	-	-	5,880
G02-0021b	Plant Management (Repairs)	185	-	-	6	-	-	-	-	-	-
G02-0021c	Plant Management (Materials Transfer)	650	-	-	35	-	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-	-	-	-
G02-0021f	Plant Management (Facilities Repair & Replacement)	237	-	-	-	-	-	-	-	-	-
G02-0021g	Plant Management (Janitorial Services)	528	-	-	59	-	-	-	-	-	-
G02-0024	MN Bookstore	930	-	564	31	-	-	-	-	-	917
G10-0026	Management Analysis	1,147	-	131	56	-	-	-	-	-	491
G02-0028	Office Supply Connection	317	-	242	20	-	-	-	-	-	512
G02-0029a	Cooperative Purchasing (CPV)	191	-	-	57	-	-	-	-	-	5,763
G02-0029b	Cooperative Purchasing (MMCAP)	613	-	86	34	-	-	-	-	-	2,383
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	725	-	-	20	-	-	-	-	-	193
G02-0034	Other Non-allocable	610	-	(21)	6	-	-	-	-	-	922
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
G02-0036	Demography	330	-	74	10	-	-	-	-	-	464
G02-0037	MN Geospatial Information Office	933	-	9	37	-	-	-	-	-	12,371
G02-0038	Environmental Quality Board	435	-	17	14	-	-	-	-	-	611
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	715	-	33	21	-	-	-	-	-	1,007
G02-0044	RECS - Energy	10	-	-	-	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	0	-	-	-	-	-	-
G02-0046	SmART HR	-	-	-	2	-	-	-	-	-	-
G02-0047	Grants Mgt	82	-	-	2	-	-	-	-	-	76
B04	AGRICULTURE DEPT	46,754	-	6,650	1,148	3	-	-	-	-	36,833
B11	BARBER/COSMETOLOGIST EXAMINERS	1,184	-	990	28	-	-	-	-	-	420
B13	COMMERCE DEPT	17,772	-	12,576	861	77	-	-	-	-	62,690
B14	ANIMAL HEALTH BOARD	4,913	-	1,176	148	7	-	-	-	-	4,930
B20	EXPLORE MINNESOTA TOURISM	4,069	-	2,799	143	5	-	-	-	-	8,142
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	42,692	-	685	4,566	244	-	-	-	-	322,134
B34	HOUSING FINANCE AGENCY	6,654	-	1,641	582	-	-	-	-	-	51,082
B41	WORKERS COMP COURT OF APPEALS	228	-	68	36	-	-	-	-	-	859
B42	LABOR AND INDUSTRY DEPT	31,429	-	14,519	1,281	3	-	-	-	-	48,757

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Purchase Order	PO's & RQ's &	Postage revolving	Number of FTE's -	\$ of Grants	Acctg Trans for	FTE's for	Acctg Trans &	Net Administrative	IT Expense
		Transactions	CR's in fund 690	fund charges - FY	FY (Actual)	received (5GXX)	designated	designated	FTE's for	Expenditures by	
		4.8	4.9	4.1	4.11	4.12	agencies by	agencies by	designated	Division	6.3
				(Actual)	(Actual)	actual FY09	effective dates	effective dates	agencies by	6.2	
							4.13	4.14	4.15		
		Materials	Gift & Acceptance	Central Mail	Enterprise	Grants Mgt	Smart FMR	Smart HR	Smart FMR/HR	OFFICE OF	IT Spend
		Management			Performance					ENTERPRISE	
					Improvement					TECHNOLOGY	
B43	IRON RANGE RESOURCES & REHAB	9,061	-	-	194	36	-	-	-	-	5,376
B7E	ARCHITECTURE, ENGINEERING BD	950	-	583	20	-	-	-	-	-	517
B7G	COMBATIVE SPORTS COMMISSION	181	-	5	6	-	9,633	4,397	-	-	14
B7P	ACCOUNTANCY BOARD	564	-	546	11	-	-	-	-	-	1,149
B7S	PRIVATE DETECTIVES BOARD	231	-	-	4	-	-	-	-	-	50
B82	PUBLIC UTILITIES COMM	1,813	-	-	128	-	-	-	-	-	9,044
B9D	AMATEUR SPORTS COMM	3	-	-	10	-	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	7	-	-	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	5,866	-	-	201	-	-	-	-	-	4,832
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	2,326	43,710	-	-	-	-	-	809,443
E37	EDUCATION DEPARTMENT	29,896	-	4,688	1,137	132	-	-	-	-	99,913
E40	HISTORICAL SOCIETY	40	-	-	-	-	-	-	-	-	-
E44	FARIBAULT ACADEMIES	8,128	-	-	510	-	-	-	-	-	5,901
E50	ARTS BOARD	3,614	-	488	25	16	-	19,789	-	-	1,960
E60	OFFICE OF HIGHER EDUCATION	10,479	-	2,421	187	3	-	-	-	-	7,336
E77	ZOOLOGICAL BOARD	23,493	-	-	627	-	-	-	-	-	5,223
E81	UNIVERSITY OF MINNESOTA	112	-	-	-	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	7	-	-	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	8	-	-	-	-	-	-
G03	LOTTERY	-	-	523	397	-	-	-	-	-	19,699
G05	RACING COMMISSION	1,959	-	-	35	-	-	-	-	-	1,490
G06	ATTORNEY GENERAL	7,785	-	5,112	922	-	-	-	-	-	20,133
G09	GAMBLING CONTROL BOARD	772	-	165	86	-	-	-	-	-	735
G10	EMPLOYEE INSURANCE & LABOR	-	-	-	-	-	-	-	-	-	-
G10	RELATIONS	2,601	-	3,239	134	-	-	-	-	-	24,434
G10b	BIS UPGRADE BILLIED TO DHS &	-	-	-	-	-	-	-	-	-	-
G10b	TRANSPORTATION	56	-	-	-	-	-	-	-	-	973
G10c	ARRA	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	4,995	-	1,299	121	-	-	-	-	-	11,573
G19	INDIAN AFFAIRS COUNCIL	1,418	-	4	14	-	47,681	10,994	-	-	540
G38	INVESTMENT BOARD	284	-	204	58	-	-	-	-	-	5,636
G39	GOVERNORS OFFICE	2,044	-	382	100	-	-	-	-	-	2,688
G45	MEDIATION SERVICES DEPT	13	-	-	-	-	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	12,552	-	8,766	841	-	-	-	-	-	70,323
G53	SECRETARY OF STATE	6,057	-	10,449	231	0	-	-	-	-	74,812
G61	STATE AUDITOR	73	-	-	-	-	-	-	-	-	981
G62	MINN STATE RETIREMENT SYSTEM	1,678	-	15,287	237	-	-	-	-	-	25,868
G63	PUBLIC EMPLOYEES RETIRE ASSOC	3,370	-	25,776	248	-	-	-	-	-	22,890
G67	REVENUE DEPT	26,374	-	68,206	3,978	-	-	-	-	-	400,826
G69	TEACHERS RETIREMENT ASSOC	1,902	-	8,636	220	-	-	-	-	-	30,179
G8H	MMB HIGHER EDUCATION	7	-	-	-	-	-	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	13	-	-	-	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	613	-	18	14	-	-	-	-	-	178
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	7	-	-	-	-	-	-	-	-	-
G98	VFW	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	768	-	656	23	-	53,616	18,309	-	-	1,565
G9K	ADMINISTRATIVE HEARINGS	2,440	-	4,513	220	-	-	-	-	-	4,541
G9L	BLACK MINNESOTANS COUNCIL	1,767	-	17	14	-	-	-	-	-	187
G9M	CHICANO LATINO AFFAIRS COUNCIL	1,738	-	161	11	-	-	-	-	-	133
G9N	ASIAN-PACIFIC COUNCIL	343	-	26	11	-	-	-	-	-	64
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	138	-	-	-	0	-	-	-	-	2
G9T	TREASURY - NON OPERATING	7	-	-	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	310	-	14	11	-	-	-	-	-	127
G9Y	DISABILITY COUNCIL	1,777	-	110	21	-	46,188	16,181	-	-	403

State of Minnesota  
Statewide Cost Allocation Plan

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs

Multiple Rate Method

DP#	Name	Purchase Order Transactions 4.8	PO's & RQ's & CR's in fund 690 4.9	Postage revolving fund charges - FY (Actual) 4.1	Number of FTE's - FY (Actual) 4.11	\$ of Grants received (5GXX) actual FY09 4.12	Acctg Trans for designated agencies by effective dates 4.13	FTE's for designated agencies by effective dates 4.14	Acctg Trans & FTE's for designated agencies by 4.15	Net Administrative Expenditures by Division 6.2	IT Expense 6.3
		Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-
H12	HEALTH DEPT	77,877	-	27,670	3,680	189	-	-	-	-	261,938
H55	HUMAN SERVICES DEPT	62,512	-	42,645	14,038	211	-	-	-	-	960,785
H55(b)	Human Services Institutions	20,063	-	-	5,039	-	-	-	-	-	53,198
H75	VETERANS AFFAIRS DEPT	59,508	-	571	3,023	1	-	-	-	-	24,457
H76	VETERANS HOME BOARD	-	-	-	-	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	1,728	-	1,979	64	-	-	-	-	-	12,251
H7C	NURSING BOARD	1,217	-	3,026	89	-	-	-	-	-	7,064
H7D	PHARMACY BOARD	620	-	1,333	31	-	-	-	-	-	457
H7F	DENTISTRY BOARD	1,029	-	785	27	-	-	-	-	-	573
H7H	CHIROPRACTIC EXAMINERS BOARD	551	-	371	14	-	-	-	-	-	192
H7J	OPTOMETRY BOARD	346	-	82	3	-	-	-	-	-	94
H7K	NURSING HOME ADMIN BOARD	1,180	-	91	25	-	-	-	-	-	3,226
H7L	SOCIAL WORK BOARD	1,322	-	855	30	-	-	-	-	-	1,509
H7M	MARRIAGE & FAMILY THERAPY BD	481	-	156	4	-	-	-	-	-	153
H7Q	PODIATRIC MEDICINE BOARD	363	-	26	1	-	-	-	-	-	72
H7R	VETERINARY MEDICINE BOARD	406	-	124	5	-	-	-	-	-	87
H7S	EMERGENCY MEDICAL SERVICES BD	1,724	-	728	62	4	-	-	-	-	2,872
H7U	DIETETICS & NUTRITION PRACTICE	396	-	88	2	-	-	-	-	-	78
H7V	PSYCHOLOGY BOARD	936	-	313	25	-	-	-	-	-	823
H7W	PHYSICAL THERAPY BOARD	593	-	473	8	-	-	-	-	-	513
H7X	BEHAVIORAL HEALTH & THERAPY BD	646	-	188	11	-	-	-	-	-	1,831
H9G	OMBUDSMAN MH/MR	1,395	-	97	48	-	-	-	-	-	1,912
J33	TRIAL COURTS	53,744	-	871	5,917	1	-	-	-	-	120,120
J52	PUBLIC DEFENSE BOARD	4,260	-	-	1,646	-	-	-	-	-	19,678
J58	COURT OF APPEALS	1,527	-	1,461	267	-	-	-	-	-	2,105
J65	SUPREME COURT	13,436	-	3,096	819	0	-	-	-	-	79,616
J68	TAX COURT	218	-	166	17	-	-	-	-	-	162
J70	JUDICIAL STANDARDS BOARD	369	-	-	6	-	-	-	-	-	86
L10	LEGISLATURE	7	-	26	237	-	-	-	-	-	14,838
L49	LEGISLATIVE AUDITOR	3	-	-	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	7,297	-	55	797	-	-	-	-	-	21,665
P07	PUBLIC SAFETY DEPT	125,307	-	106,571	5,803	166	-	-	-	-	460,154
P78	CORRECTIONS DEPT	159,018	-	3,597	11,711	18	-	-	-	-	171,174
P7T	PEACE OFFICERS BOARD (POST)	445	-	327	33	-	-	-	-	-	981
P9E	SENTENCING GUIDELINES COMM	445	-	39	20	-	-	-	-	-	298
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	111,274	-	21,333	7,655	74	-	-	-	-	203,758
R32	POLLUTION CONTROL AGENCY	41,057	-	8,353	2,644	14	-	-	-	-	88,050
R9P	WATER & SOIL RESOURCES BOARD	7,946	-	225	198	0	-	-	-	-	7,356
T79	TRANSPORTATION DEPT	859,815	-	6,148	13,411	0	-	-	-	-	610,337
T9B	METROPOLITAN COUNCIL/TRANSPORT	56	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
XXX	Total	(0)	-	0	(0)	(0)	-	0	-	(0)	(0)

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

DP#	Name	Estimated # of Licenses 6.6 Electronic Licensing \$7,330,264/10 years/ 2011 beg year	Net Administrative Expenditures by Division 8.2	MAPS Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2	Payment and Deposit Transactions 9.3	Net Administrative Expenditures by Division 10.2	MAPS Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	Number of FTE's - FY (Actual) 11.3
			MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
1.2	Equipment Use Charge										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
G02-4.7	Real Property Enterprise System \$2,485,982/10 years /2011 beg year										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	(733,026)									
G10-8.2	MINNESOTA MANAGEMENT & BUDGET		(2,720,911)								
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY			(518,709)							
G10-9.2	TREASURY DIVISION				(193,675)						
G10-9.3	Treasury		193,675		133,683	(1,416,498)					
G10-9.4	Treasury - Other				59,992						
G10-10.2	MMB - BUDGET DIVISION		262,133				(262,133)				
G10-10.3	Analysis & Control (EBO's)						148,056	(1,344,369)			
G10-10.4	Budget Operations and Planning						78,762		(715,165)		
G10-10.5	Budget Division - Non Allocable						35,315				
G10-11.2	MMB-ACCOUNTING DIVISION		454,142							(454,142)	
G10-11.3	Central Payroll									145,325	(1,386,874)
G10-11.4	Accounting Services									154,314	
G10-11.5	Financial Reporting									149,684	
G10-11.6	Financial Reporting - Single Audit									4,819	
G10-11.7	Accounting Services - Non Allocable										
G10-12.2	MMB LT - MANAGEMENT AND ADMINISTRATION		1,298,516								
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable		61,046								
G10-13.2	Human Resource Management & Employee Insurance		451,399								
G10-13.3	Personnel Administration										
G10-13.5	Employee Relations - Non Allocable										
G45-14.2	MEDIATION SERVICES			63		128		164	179		350
G45-14.3	State Agencies										
G45-14.4	Mediation/Representation - General										
L49-15.2	LEGISLATIVE AUDITOR			194		432		502	350		1,750

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

DP#	Name	Estimated # of Licenses 6.6 Electronic Licensing \$7,330,264/10 years/ 2011 beg year	Net Administrative Expenditures by Division 8.2	MAPS Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2	Payment and Deposit Transactions 9.3	Net Administrative Expenditures by Division 10.2	MAPS Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	Number of FTE's - FY (Actual) 11.3
			MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	474	-	1,151	-	1,228	997	-	2,880
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
G02-3.2	ADMIN MANAGEMENT SERVICES	-	-	141	-	289	-	365	402	-	452
G02-3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	398	-	939	-	1,032	1,288	-	1,228
G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-	-	-
G02-4.5	Real Estate & Construction Services	-	-	-	-	-	-	-	-	-	-
G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-	-	-
G02-4.8	Materials Management	-	-	-	-	-	-	-	-	-	-
G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-	-	-	-
G02-4.11	Enterprise Performance Improvement	-	-	-	-	-	-	-	-	-	-
G02-4.12	Grants Mgt	-	-	-	-	-	-	-	-	-	-
G02-4.13	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	-
G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	222	-	501	-	576	489	-	942
G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-
G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	621	-	1,219	-	1,611	2,318	-	5,115
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-
G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-12.2	ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-
G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-
G10-13.2	Human Resource Management & Employee Insurance	-	-	-	-	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-



**State of Minnesota**  
**Statewide Cost Allocation Plan**

**Fiscal Year 2011 Budget**  
**Exhibit B—Allocation of General Support Costs**  
**Multiple Rate Method**

DP#	Name	Estimated # of Licenses 6.6 Electronic Licensing \$7,330,264/10 years/ 2011 beg year	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	MAPS Accounting Transactions - FY (Actual) 8.3 INTERNAL CONTROLS & ACCOUNTABILITY	Net Administrative Expenditures by Division 9.2 TREASURY DIVISION	Payment and Deposit Transactions 9.3 Treasury	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION	MAPS Accounting Transactions - FY (Actual) 10.3 Analysis & Control (EBO's)	Number of Budget Transactions - FY (Actual) 10.4 Budget Operations and Planning	Net Administrative Expenditures by Division 11.2 MMB-ACCOUNTING DIVISION	Number of FTE's - FY (Actual) 11.3 Central Payroll
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	30	-	59	-	78	213	-	56
G02-0003	Public Broadcasting	-	-	10	-	15	-	25	93	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	-	-	37	-	79	-	97	215	-	118
G02-0009	Construction Services	-	-	249	-	243	-	646	1,137	-	498
G02-0010	Oil Overcharge (Stripper Wells)	-	-	0	-	-	-	0	13	-	-
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
G02-0012	STAR	-	-	319	-	730	-	828	118	-	83
G02-0014	Capital Group Parking	-	-	542	-	994	-	1,405	299	-	235
G02-0015a	Fleet Services	-	-	4,180	-	10,711	-	10,833	384	-	255
G02-0015b	Fleet Services - Commuter Van	-	-	1	-	1	-	2	40	-	-
G02-0016	Development Disabilities	-	-	114	-	259	-	296	179	-	93
G02-0017a	Risk Management - P&C	-	-	673	-	1,620	-	1,745	392	-	302
G02-0017b	Risk Management - Workers' Compensation	-	-	916	-	502	-	2,374	1,483	-	915
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	-	-	4	-	11	-	10	101	-	-
G02-0021a	Plant Management (Leases)	-	-	3,389	-	6,461	-	8,785	1,169	-	5,857
G02-0021b	Plant Management (Repairs)	-	-	150	-	107	-	389	51	-	54
G02-0021c	Plant Management (Materials Transfer)	-	-	207	-	144	-	535	228	-	336
G02-0021d	Plant Management (Energy)	-	-	0	-	-	-	1	17	-	-
	Plant Management (Facilities Repair & Replacement)	-	-	23	-	35	-	59	183	-	-
G02-0021g	Plant Management (Janitorial Services)	-	-	73	-	129	-	190	61	-	571
G02-0024	MN Bookstore	-	-	453	-	1,714	-	1,174	438	-	295
G10-0026	Management Analysis	-	-	237	-	330	-	615	508	-	536
G02-0028	Office Supply Connection	-	-	2,121	-	670	-	5,496	274	-	192
G02-0029a	Cooperative Purchasing (CPV)	-	-	48	-	149	-	126	164	-	553
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	123	-	402	-	319	202	-	329
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	-	-	549	-	228	-	1,423	236	-	196
G02-0034	Other Non-allocable	-	-	76	-	160	-	198	428	-	57
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
G02-0036	Demography	-	-	46	-	114	-	119	61	-	101
G02-0037	MN Geospatial Information Office	-	-	132	-	283	-	342	643	-	357
G02-0038	Environmental Quality Board	-	-	52	-	112	-	134	196	-	134
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	-	247	-	948	-	641	369	-	200
G02-0044	RECS - Energy	-	-	6	-	3	-	15	194	-	-
G02-0045	SmART FMR	-	-	0	-	-	-	0	2	-	-
G02-0046	SmART HR	-	-	12	-	1	-	32	135	-	2
G02-0047	Grants Mgt	-	-	11	-	17	-	29	112	-	15
B04	AGRICULTURE DEPT	71,943	-	6,378	-	18,051	-	16,529	34,240	-	11,091
B11	BARBER/COSMETOLOGIST EXAMINERS	25,490	-	527	-	2,883	-	1,365	586	-	269
B13	COMMERCE DEPT	191,309	-	4,902	-	14,737	-	12,705	7,921	-	8,318
B14	ANIMAL HEALTH BOARD	-	-	746	-	1,702	-	1,933	5,165	-	1,427
B20	EXPLORE MINNESOTA TOURISM	-	-	604	-	1,328	-	1,566	2,242	-	1,377
B22	EMPLOYMENT & ECONOMIC DEVELOPMT	-	-	18,136	-	58,572	-	47,004	10,553	-	44,123
B34	HOUSING FINANCE AGENCY	-	-	3,182	-	6,658	-	8,246	3,323	-	5,626
B41	WORKERS COMP COURT OF APPEALS	-	-	49	-	118	-	128	110	-	350
B42	LABOR AND INDUSTRY DEPT	105,791	-	13,026	-	10,885	-	33,761	4,486	-	12,383

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Fiscal Year 2011 Budget

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			MINNESOTA MANAGEMENT & BUDGET	INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
B43	IRON RANGE RESOURCES & REHAB	-	-	1,641	-	4,924	-	4,253	1,974	-	1,874
B7E	ARCHITECTURE, ENGINEERING BD	1,908	-	250	-	1,112	-	649	139	-	188
B7G	COMBATIVE SPORTS COMMISSION	-	-	40	-	112	-	103	179	-	54
B7P	ACCOUNTANCY BOARD	6,964	-	190	-	1,018	-	491	145	-	108
B7S	PRIVATE DETECTIVES BOARD	-	-	48	-	188	-	125	150	-	41
B82	PUBLIC UTILITIES COMM	-	-	350	-	932	-	908	1,039	-	1,238
B9D	AMATEUR SPORTS COMM	-	-	11	-	27	-	30	114	-	92
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	2	-	3	-	4	17	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	963	-	2,256	-	2,495	4,838	-	1,938
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	58,945	-	141,023	-	152,771	55,415	-	422,387
E37	EDUCATION DEPARTMENT	42,569	-	4,527	-	9,102	-	11,732	34,404	-	10,884
E40	HISTORICAL SOCIETY	-	-	107	-	617	-	277	253	-	-
E44	FARIBAULT ACADEMIES	-	-	1,345	-	2,085	-	3,486	6,604	-	4,926
E50	ARTS BOARD	-	-	589	-	991	-	1,527	881	-	242
E60	OFFICE OF HIGHER EDUCATION	-	-	1,917	-	4,852	-	4,969	3,926	-	1,804
E77	ZOOLOGICAL BOARD	-	-	3,187	-	9,750	-	9,261	6,204	-	6,057
E81	UNIVERSITY OF MINNESOTA	-	-	59	-	101	-	153	708	-	-
E95	HUMANITIES COMMISSION	-	-	0	-	0	-	1	13	-	-
E97	SCIENCE MUSEUM	-	-	1	-	2	-	3	27	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	6	-	3	-	14	44	-	75
G03	LOTTERY	-	-	124	-	89	-	322	691	-	3,839
G05	RACING COMMISSION	-	-	979	-	5,083	-	2,538	1,033	-	338
G06	ATTORNEY GENERAL	-	-	1,178	-	2,667	-	3,052	3,852	-	8,911
G09	GAMBLING CONTROL BOARD	-	-	171	-	735	-	443	533	-	835
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	-	3,596	-	2,886	-	9,319	3,173	-	1,292
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	4	-	9	-	12	25	-	-
G10c	ARRA	-	-	0	-	-	-	0	6	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	10	-	-	-	26	4	-	-
G17	HUMAN RIGHTS DEPT	-	-	453	-	1,192	-	1,174	1,469	-	1,165
G19	INDIAN AFFAIRS COUNCIL	-	-	198	-	428	-	512	571	-	135
G38	INVESTMENT BOARD	-	-	110	-	300	-	284	354	-	559
G39	GOVERNORS OFFICE	-	-	300	-	693	-	776	480	-	969
G45	MEDIATION SERVICES DEPT	-	-	4	-	6	-	10	97	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	4,530	-	5,689	-	11,741	4,431	-	8,130
G53	SECRETARY OF STATE	-	-	1,243	-	4,810	-	3,221	4,478	-	2,234
G61	STATE AUDITOR	-	-	10	-	20	-	25	139	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	475	-	1,463	-	1,231	449	-	2,288
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	578	-	1,906	-	1,498	611	-	2,396
G67	REVENUE DEPT	-	-	3,584	-	6,767	-	9,288	10,134	-	38,442
G69	TEACHERS RETIREMENT ASSOC	-	-	532	-	2,604	-	1,380	139	-	2,127
G8H	MMB HIGHER EDUCATION	-	-	1	-	1	-	2	25	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	139	-	338	-	361	74	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	1,929	-	9,486	-	5,000	2,798	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	70	-	144	-	181	158	-	131
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	4	-	8	-	11	44	-	-
G98	VFW	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	222	-	698	-	576	915	-	224
G9K	ADMINISTRATIVE HEARINGS	-	-	527	-	1,015	-	1,366	605	-	2,127
G9L	BLACK MINNESOTANS COUNCIL	-	-	211	-	456	-	548	424	-	135
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	152	-	332	-	395	352	-	107
G9N	ASIAN-PACIFIC COUNCIL	-	-	68	-	156	-	175	390	-	109
G9Q	MMB - DEBT SERVICE	-	-	132	-	300	-	341	5,793	-	-
G9R	MMB NON-OPERATING	-	-	619	-	459	-	1,605	5,243	-	-
G9T	TREASURY - NON OPERATING	-	-	257	-	864	-	667	1,585	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	45	-	106	-	116	362	-	105
G9Y	DISABILITY COUNCIL	-	-	191	-	360	-	496	761	-	198

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GPR	PAYROLL CLEARING	-	-	1	-	-	-	2	21	-	-
H12	HEALTH DEPT	50,472	-	12,781	-	30,036	-	33,126	42,199	-	35,562
H55	HUMAN SERVICES DEPT	6,048	-	26,090	-	64,361	-	67,619	53,812	-	135,652
H55(b)	Human Services Institutions	-	-	13,420	-	43,428	-	34,781	13,760	-	48,699
H75	VETERANS AFFAIRS DEPT	-	-	7,965	-	20,398	-	20,644	12,787	-	29,209
H76	VETERANS HOME BOARD	-	-	65	-	-	-	167	761	-	-
H7B	MEDICAL PRACTICE BOARD	34,360	-	593	-	2,609	-	1,538	470	-	619
H7C	NURSING BOARD	79,977	-	584	-	3,088	-	1,513	343	-	861
H7D	PHARMACY BOARD	30,683	-	982	-	6,533	-	2,545	451	-	296
H7F	DENTISTRY BOARD	12,831	-	574	-	3,408	-	1,487	373	-	260
H7H	CHIROPRACTIC EXAMINERS BOARD	4,796	-	136	-	553	-	353	358	-	134
H7J	OPTOMETRY BOARD	1,506	-	75	-	307	-	195	198	-	25
H7K	NURSING HOME ADMIN BOARD	1,198	-	172	-	523	-	446	537	-	242
H7L	SOCIAL WORK BOARD	7,861	-	405	-	2,084	-	1,050	520	-	294
H7M	MARRIAGE & FAMILY THERAPY BD	2,054	-	123	-	492	-	319	263	-	41
H7Q	PODIATRIC MEDICINE BOARD	163	-	68	-	257	-	177	198	-	13
H7R	VETERINARY MEDICINE BOARD	2,247	-	92	-	389	-	237	284	-	47
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	422	-	1,044	-	1,093	1,536	-	596
H7U	DIETETICS & NUTRITION PRACTICE	1,215	-	66	-	241	-	171	183	-	20
H7V	PSYCHOLOGY BOARD	2,826	-	204	-	842	-	530	306	-	239
H7W	PHYSICAL THERAPY BOARD	7,598	-	143	-	635	-	371	261	-	81
H7X	BEHAVIORAL HEALTH & THERAPY BD	2,266	-	191	-	791	-	494	459	-	108
H9G	OMBUDSMAN MH/MR	-	-	112	-	258	-	289	137	-	467
J33	TRIAL COURTS	-	-	18,241	-	56,331	-	47,277	28,374	-	57,179
J52	PUBLIC DEFENSE BOARD	-	-	1,206	-	3,541	-	3,125	3,207	-	15,910
J58	COURT OF APPEALS	-	-	188	-	432	-	486	287	-	2,584
J65	SUPREME COURT	-	-	2,317	-	5,996	-	6,004	3,717	-	7,915
J68	TAX COURT	-	-	36	-	120	-	94	114	-	162
J70	JUDICIAL STANDARDS BOARD	-	-	58	-	136	-	150	154	-	54
L10	LEGISLATURE	-	-	400	-	1,194	-	1,036	2,130	-	2,288
L49	LEGISLATIVE AUDITOR	-	-	1	-	0	-	3	36	-	-
P01	MILITARY AFFAIRS DEPT	-	-	5,259	-	13,666	-	13,630	4,707	-	7,699
P07	PUBLIC SAFETY DEPT	38,953	-	74,480	-	420,135	-	193,035	54,593	-	56,075
P78	CORRECTIONS DEPT	-	-	21,890	-	49,837	-	56,733	44,156	-	113,173
P7T	PEACE OFFICERS BOARD (POST)	-	-	160	-	591	-	415	626	-	323
P9E	SENTENCING GUIDELINES COMM	-	-	54	-	127	-	141	219	-	188
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	0	-	-	-	1	25	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	0	-	-	-	1	-	-	-
R28	MINN CONSERVATION CORPS	-	-	2	-	3	-	6	97	-	-
R29	NATURAL RESOURCES DEPT	-	-	51,078	-	133,819	-	132,382	99,898	-	73,977
R32	POLLUTION CONTROL AGENCY	-	-	6,267	-	11,938	-	16,242	27,716	-	25,547
R9P	WATER & SOIL RESOURCES BOARD	-	-	928	-	1,442	-	2,406	4,535	-	1,911
T79	TRANSPORTATION DEPT	-	-	109,338	-	156,887	-	283,377	55,894	-	129,595
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	23	-	34	-	58	202	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
XXX	Total	(0)	(0)	0	0	(0)	-	(0)	(0)	0	0

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	MAPS Accounting Transactions - FY (Actual) 11.4	MAPS Accounting Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	MAPS Accounting Transactions - FY (Actual) 12.4	Number of FTE's - FY (Actual) 12.5	Number of Budget Transactions - FY (Actual) 12.6	Number of FTE's - FY (Actual) 12.7	MAPS Accounting Transactions - FY (Actual) 12.8	Net Administrative Expenditures by Division 13.2
		Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
1.2	Equipment Use Charge										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
G02-4.7	Real Property Enterprise System \$2,485,982/10 years /2011 beg year										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services	(1,542,849)									
G10-11.5	Financial Reporting		(1,441,268)								
G10-11.6	Financial Reporting - Single Audit			(46,032)							
G10-11.7	Accounting Services - Non Allocable										
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION										
G10-12.4	MAPS Operations and System Support				(3,464,105)						
G10-12.5	SEMA4 Operations and System Support					(3,536,362)					
G10-12.5	SEMA4 Operations and System Support						(2,097,748)				
G10-12.6	Budget Service - Computer Operations				161,244			(388,902)			
G10-12.7	SEMA4 Operations Special Billing								(1,711,724)		
G10-12.8	MAPS Operations Special Billing									(5,119,255)	
G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	Human Resource Management & Employee Insurance										
G10-13.2	Insurance										(451,621)
G10-13.3	Personnel Administration										348,503
G10-13.5	Employee Relations - Non Allocable										103,117
G45-14.2	MEDIATION SERVICES	188	176			431	529	97	432	624	
G45-14.3	State Agencies										
G45-14.4	Mediation/Representation - General										
L49-15.2	LEGISLATIVE AUDITOR	576	538			1,320	2,647	190	2,160	1,911	

**State of Minnesota**  
**Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

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		Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	1,409	1,316	-	-	3,230	4,357	542	3,555	4,676	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
G02-3.2	ADMIN MANAGEMENT SERVICES	419	391	-	-	961	684	219	558	1,391	-
G02-3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	1,184	1,106	-	-	2,714	1,858	701	1,516	3,929	-
G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-	-	-
G02-4.5	Real Estate & Construction Services	-	-	-	-	-	-	-	-	-	-
G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-	-	-
G02-4.8	Materials Management	-	-	-	-	-	-	-	-	-	-
G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-	-	-	-
G02-4.11	Enterprise Performance Improvement	-	-	-	-	-	-	-	-	-	-
G02-4.12	Grants Mgt	-	-	-	-	-	-	-	-	-	-
G02-4.13	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	-
G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	661	618	-	-	1,515	1,425	266	1,163	2,194	-
G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-
G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	1,848	1,727	-	-	4,237	7,737	1,260	6,313	6,133	-
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-
G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-
G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-
G10-13.2	Human Resource Management & Employee Insurance	-	-	-	-	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-

State of Minnesota  
Statewide Cost Allocation Plan

Fiscal Year 2011 Budget  
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Multiple Rate Method

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		Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB LT - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G81-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	89	83	0	-	204	84	116	69	295	-
G02-0003	Public Broadcasting	28	27	-	-	65	-	50	-	95	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	111	104	-	-	254	179	117	146	368	-
G02-0009	Construction Services	742	693	-	-	1,700	753	618	615	2,460	-
G02-0010	Oil Overcharge (Stripper Wells)	0	0	-	-	1	-	7	-	2	-
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
G02-0012	STAR	950	888	2	-	2,178	125	64	102	3,153	-
G02-0014	Capital Group Parking	1,612	1,506	-	-	3,695	355	163	289	5,349	-
G02-0015a	Fleet Services	12,432	11,613	-	-	28,495	385	209	314	41,249	-
G02-0015b	Fleet Services - Commuter Van	2	2	-	-	5	-	22	-	7	-
G02-0016	Development Disabilities	340	318	6	-	779	141	97	115	1,128	-
G02-0017a	Risk Management - P&C	2,003	1,871	-	-	4,591	457	213	373	6,646	-
G02-0017b	Risk Management - Workers' Compensation	2,724	2,545	-	-	6,244	1,384	807	1,129	9,039	-
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	11	11	-	-	26	-	55	-	38	-
G02-0021a	Plant Management (Leases)	10,082	9,418	-	-	23,108	8,859	636	7,229	33,451	-
G02-0021b	Plant Management (Repairs)	446	417	-	-	1,022	82	28	67	1,480	-
G02-0021c	Plant Management (Materials Transfer)	614	574	-	-	1,408	508	124	415	2,038	-
G02-0021d	Plant Management (Energy)	1	1	-	-	2	-	9	-	2	-
G02-0021f	Plant Management (Facilities Repair & Replacement)	68	64	-	-	156	-	100	-	226	-
G02-0021g	Plant Management (Janitorial Services)	218	203	-	-	499	863	33	704	723	-
G02-0024	MN Bookstore	1,348	1,259	-	-	3,089	447	238	365	4,472	-
G10-0026	Management Analysis	705	659	-	-	1,617	811	276	662	2,341	-
G02-0028	Office Supply Connection	6,308	5,892	-	-	14,458	291	149	237	20,930	-
G02-0029a	Cooperative Purchasing (CPV)	144	135	-	-	330	837	89	683	478	-
G02-0029b	Cooperative Purchasing (MMCAP)	366	342	-	-	840	498	110	406	1,216	-
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	1,633	1,526	-	-	3,744	296	128	241	5,420	-
G02-0034	Other Non-allocable	227	212	-	-	520	86	233	70	753	-
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
G02-0036	Demography	136	127	-	-	312	152	33	124	452	-
G02-0037	MN Geospatial Information Office	393	367	0	-	900	540	349	441	1,303	-
G02-0038	Environmental Quality Board	154	144	-	-	354	203	107	166	512	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	736	688	-	-	1,687	303	201	247	2,442	-
G02-0044	RECS - Energy	18	17	-	-	41	-	105	-	59	-
G02-0045	SmART FMR	0	0	-	-	0	-	1	-	0	-
G02-0046	SmART HR	37	34	-	-	84	4	73	3	121	-
G02-0047	Grants Mgt	34	32	-	-	77	23	61	19	112	-
B04	AGRICULTURE DEPT	18,969	17,720	48	-	43,480	16,776	18,619	13,689	62,941	-
B11	BARBER/COSMETOLOGIST EXAMINERS	1,566	1,463	-	-	3,591	407	319	332	5,198	-
B13	COMMERCE DEPT	14,581	13,621	655	-	33,421	12,582	4,307	10,267	48,381	-
B14	ANIMAL HEALTH BOARD	2,219	2,073	5	-	5,086	2,158	2,809	1,761	7,362	-
B20	EXPLORE MINNESOTA TOURISM	1,797	1,679	-	-	4,120	2,083	1,219	1,700	5,964	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	53,944	50,392	9,110	-	123,644	66,739	5,739	54,457	178,988	-
B34	HOUSING FINANCE AGENCY	9,464	8,841	-	-	21,692	8,510	1,807	6,944	31,401	-
B41	WORKERS COMP COURT OF APPEALS	147	137	-	-	336	529	60	432	487	-
B42	LABOR AND INDUSTRY DEPT	38,746	36,195	21	-	88,809	18,731	2,440	15,284	128,560	-

**State of Minnesota  
Statewide Cost Allocation Plan**

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DP#	Name									
B43	IRON RANGE RESOURCES & REHAB	4,880	4,559	-	-	11,186	2,835	1,074	2,314	16,194
B7E	ARCHITECTURE, ENGINEERING BD	745	696	-	-	1,707	285	76	233	2,471
B7G	COMBATIVE SPORTS COMMISSION	119	111	-	-	272	81	97	66	394
B7P	ACCOUNTANCY BOARD	564	527	-	-	1,292	163	79	133	1,871
B7S	PRIVATE DETECTIVES BOARD	144	134	-	-	329	81	81	50	476
B82	PUBLIC UTILITIES COMM	1,042	973	-	-	2,388	1,873	565	1,528	3,457
B9D	AMATEUR SPORTS COMM	34	32	-	-	78	140	62	114	113
B9V	AGRICULTURE UTILIZATION RESRCH	5	5	-	-	11	-	9	-	16
E25	CENTER FOR ARTS EDUCATION	2,864	2,675	0	-	6,564	2,932	2,631	2,392	9,502
E26	MN STATE COLLEGES/UNIVERSITIES	175,326	163,783	3,186	-	401,865	638,890	30,134	521,323	581,742
E37	EDUCATION DEPARTMENT	13,464	12,578	2,960	-	30,862	16,613	18,709	13,556	44,675
E40	HISTORICAL SOCIETY	318	297	-	-	729	-	138	-	1,055
E44	FARIBAUTL ACADEMIES	4,001	3,738	-	-	9,171	7,452	3,591	6,080	13,276
E50	ARTS BOARD	1,752	1,637	3	-	4,016	366	479	299	5,814
E60	OFFICE OF HIGHER EDUCATION	5,702	5,327	-	-	13,070	2,728	2,135	2,226	18,920
E77	ZOOLOGICAL BOARD	9,480	8,856	-	-	21,729	9,162	3,373	7,476	31,456
E81	UNIVERSITY OF MINNESOTA	176	165	-	-	404	-	385	-	585
E95	HUMANITIES COMMISSION	1	1	-	-	2	-	7	-	3
E97	SCIENCE MUSEUM	4	4	-	-	9	-	15	-	13
E9W	HIGHER ED FACILITIES AUTHORITY	16	15	-	-	38	113	24	92	54
G03	LOTTERY	369	345	-	-	846	5,806	376	4,738	1,225
G05	RACING COMMISSION	2,912	2,720	-	-	6,675	511	561	417	9,663
G06	ATTORNEY GENERAL	3,502	3,272	4	-	8,028	13,478	2,095	10,998	11,621
G09	GAMBLING CONTROL BOARD	508	475	-	-	1,165	1,262	290	1,030	1,687
	EMPLOYEE INSURANCE & LABOR									
G10	RELATIONS	10,695	9,991	-	-	24,514	1,955	1,726	1,595	35,487
	BIS UPGRADE BILLIED TO DHS &									
G10b	TRANSPORTATION	13	12	-	-	30	-	14	-	44
G10c	ARRA	0	0	-	-	1	-	3	-	1
G16	ADMIN CAP PROJECT & RELOCATION	30	28	-	-	69	-	2	-	100
G17	HUMAN RIGHTS DEPT	1,347	1,259	-	-	3,089	1,762	799	1,438	4,471
G19	INDIAN AFFAIRS COUNCIL	587	549	-	-	1,346	204	311	166	1,949
G38	INVESTMENT BOARD	326	305	-	-	748	845	193	690	1,083
G39	GOVERNORS OFFICE	891	832	-	-	2,042	1,466	261	1,196	2,956
G45	MEDIATION SERVICES DEPT	11	10	-	-	25	-	53	-	37
G46	OFFICE OF ENTERPRISE TECHNOLOGY	13,474	12,587	-	-	30,884	12,297	2,410	10,034	44,708
G53	SECRETARY OF STATE	3,696	3,453	12	-	8,472	3,380	2,435	2,758	12,264
G61	STATE AUDITOR	28	27	-	-	65	-	76	-	94
G62	MINN STATE RETIREMENT SYSTEM	1,413	1,320	-	-	3,238	3,461	244	2,824	4,687
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,719	1,605	-	-	3,939	3,624	332	2,957	5,702
G67	REVENUE DEPT	10,660	9,958	-	-	24,433	58,147	5,511	47,447	35,370
G69	TEACHERS RETIREMENT ASSOC	1,584	1,480	-	-	3,630	3,217	76	2,625	5,255
G8H	MMB HIGHER EDUCATION	2	2	-	-	5	-	14	-	8
G8S	MMB INTERGOVERNMENTAL AIDS	415	387	-	-	950	-	40	-	1,376
G90	REVENUE INTERGOVT PAYMENTS	5,738	5,361	-	-	13,153	-	1,522	-	19,041
G92	OMBUDSPERSON FOR FAMILIES	207	194	-	-	475	198	86	162	688
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	13	12	-	-	29	-	24	-	41
G98	VFW	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	661	617	-	-	1,514	339	497	277	2,192
G9K	ADMINISTRATIVE HEARINGS	1,567	1,464	-	-	3,593	3,217	329	2,625	5,201
G9L	BLACK MINNESOTANS COUNCIL	628	587	-	-	1,440	204	230	166	2,085
G9M	CHICANO LATINO AFFAIRS COUNCIL	453	424	-	-	1,039	162	191	132	1,504
G9N	ASIAN-PACIFIC COUNCIL	201	188	-	-	461	165	212	135	668
G9Q	MMB - DEBT SERVICE	391	366	-	-	897	-	3,150	-	1,299
G9R	MMB NON-OPERATING	1,842	1,721	25	-	4,222	-	2,851	-	6,112
G9T	TREASURY - NON OPERATING	765	715	-	-	1,753	-	862	-	2,538
G9X	CAPITOL AREA ARCHITECT	134	125	-	-	306	159	197	130	443
G9Y	DISABILITY COUNCIL	569	532	-	-	1,304	300	414	245	1,888

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**Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

	MAPS Accounting Transactions - FY (Actual) 11.4	MAPS Accounting Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	MAPS Accounting Transactions - FY (Actual) 12.4	Number of FTE's - FY (Actual) 12.5	Number of Budget Transactions - FY (Actual) 12.6	Number of FTE's - FY (Actual) 12.7	MAPS Accounting Transactions - FY (Actual) 12.8	Net Administrative Expenditures by Division 13.2
	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance
DP#	Name									
GPR	PAYROLL CLEARING	2	2	-	4	-	11	-	6	-
H12	HEALTH DEPT	38,017	35,514	925	87,139	53,790	22,947	43,892	126,143	-
H55	HUMAN SERVICES DEPT	77,602	72,493	24,647	177,871	205,184	29,262	167,426	257,487	-
H55(b)	Human Services Institutions	39,916	37,288	-	91,491	73,661	7,483	60,106	132,442	-
H75	VETERANS AFFAIRS DEPT	23,692	22,132	-	54,305	44,180	6,953	36,050	78,612	-
H76	VETERANS HOME BOARD	192	179	-	440	-	414	-	637	-
H7B	MEDICAL PRACTICE BOARD	1,765	1,649	-	4,046	937	256	764	5,857	-
H7C	NURSING BOARD	1,737	1,622	-	3,981	1,303	187	1,063	5,763	-
H7D	PHARMACY BOARD	2,921	2,729	0	6,696	448	245	365	9,693	-
H7F	DENTISTRY BOARD	1,707	1,594	-	3,912	393	203	321	5,663	-
H7H	CHIROPRACTIC EXAMINERS BOARD	405	378	-	928	202	195	165	1,343	-
H7J	OPTOMETRY BOARD	224	209	-	513	38	108	31	742	-
H7K	NURSING HOME ADMIN BOARD	512	478	-	1,173	366	292	299	1,698	-
H7L	SOCIAL WORK BOARD	1,205	1,125	-	2,761	445	283	363	3,997	-
H7M	MARRIAGE & FAMILY THERAPY BD	366	342	-	840	62	143	50	1,216	-
H7Q	PODIATRIC MEDICINE BOARD	204	190	-	467	20	108	16	676	-
H7R	VETERINARY MEDICINE BOARD	272	254	-	624	71	155	58	903	-
H7S	EMERGENCY MEDICAL SERVICES BD	1,254	1,172	1	2,875	902	835	736	4,162	-
H7U	DIETETICS & NUTRITION PRACTICE	196	183	-	449	31	100	25	650	-
H7V	PSYCHOLOGY BOARD	608	568	-	1,393	362	166	296	2,017	-
H7W	PHYSICAL THERAPY BOARD	426	398	-	976	122	142	100	1,413	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	567	530	-	1,301	163	250	133	1,883	-
H9G	OMBUDSMAN MH/MR	332	310	-	761	706	74	576	1,102	-
J33	TRIAL COURTS	54,257	50,685	1	124,363	86,487	15,429	70,572	180,029	-
J52	PUBLIC DEFENSE BOARD	3,586	3,350	-	8,219	24,065	1,744	19,637	11,898	-
J58	COURT OF APPEALS	558	521	-	1,278	3,909	156	3,190	1,851	-
J65	SUPREME COURT	6,891	6,437	4	15,795	11,971	2,021	9,768	22,864	-
J68	TAX COURT	108	101	-	248	245	62	200	358	-
J70	JUDICIAL STANDARDS BOARD	173	161	-	395	82	84	67	572	-
L10	LEGISLATURE	1,189	1,111	-	2,726	3,461	1,158	2,824	3,947	-
L49	LEGISLATIVE AUDITOR	3	3	-	7	-	19	-	10	-
P01	MILITARY AFFAIRS DEPT	15,642	14,612	299	35,853	11,646	2,560	9,503	51,900	-
P07	PUBLIC SAFETY DEPT	221,534	206,948	366	507,778	84,818	29,688	69,210	735,062	-
P78	CORRECTIONS DEPT	65,108	60,822	7	149,235	171,183	24,012	139,682	216,033	-
P7T	PEACE OFFICERS BOARD (POST)	477	445	-	1,092	488	340	398	1,581	-
P9E	SENTENCING GUIDELINES COMM	162	151	-	371	285	119	233	537	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	1	1	-	2	-	14	-	3	-
R18	ENVIRONMENTAL ASSISTANCE	1	1	-	2	-	-	-	3	-
R28	MINN CONSERVATION CORPS	7	6	-	15	-	53	-	22	-
R29	NATURAL RESOURCES DEPT	151,926	141,924	171	348,230	111,896	54,324	91,305	504,100	-
R32	POLLUTION CONTROL AGENCY	18,640	17,412	100	42,724	38,642	15,072	31,532	61,847	-
R9P	WATER & SOIL RESOURCES BOARD	2,761	2,579	20	6,328	2,891	2,466	2,359	9,160	-
T79	TRANSPORTATION DEPT	325,214	303,802	3,453	745,422	196,022	30,395	159,950	1,079,076	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	67	63	-	154	-	110	-	222	-
0	Other	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
XXX	Total	0	(0)	0	0	(0)	0	(0)	0	(0)



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Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

		Number of FTE's - FY (Actual) 13.3	Net Administrative Expenditures by Division 14.2	Number of FTE's - FY (Actual) 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Federal Cash Receipts - FY (Actual) 16.2	Updated FY09 \$ARRA as of 1/1/10 17.1	Net Administrative Expenditures 20
DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration
1.2	Equipment Use Charge										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
G02-4.7	Real Property Enterprise System \$2,485,982/10 years /2011 beg year										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit										
G10-11.7	Accounting Services - Non Allocable										
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION										
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	Insurance										
G10-13.3	Personnel Administration	(3,518,520)									
G10-13.5	Employee Relations - Non Allocable	-									
G45-14.2	MEDIATION SERVICES	888	(35,320)								
G45-14.3	State Agencies	-	1,448	(29,027)							
G45-14.4	Mediation/Representation - General	-	33,872	-							
L49-15.2	LEGISLATIVE AUDITOR	4,439	-	37	(1,246,697)						

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DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration
L49-15.3	Financial Audits	-	-	-	803,958	(3,635,690)	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	336,548	-	(336,548)	-	-	-	-
L49-15.5	Single Audits	-	-	-	104,674	-	-	(497,505)	-	-	-
L49-15.6	Audit Comm.	-	-	-	1,516	-	-	-	-	-	-
G81-16.2	STATE AUDITOR	7,308	-	60	-	-	-	-	(108,529)	-	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	(1,206,020)	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	27,660	-	-	-	-	(32,625)
G02-3.2	ADMIN MANAGEMENT SERVICES	1,147	-	9	-	-	-	-	-	-	2,505
G02-3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	3,116	-	26	-	63,931	3,856	-	-	-	1,189
G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-	-	-
G02-4.5	Real Estate & Construction Services	-	-	-	-	-	-	-	-	-	-
G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-	-	-
G02-4.8	Materials Management	-	-	-	-	-	-	-	-	-	-
G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-	-	-	-
G02-4.11	Enterprise Performance Improvement	-	-	-	-	-	-	-	-	-	-
G02-4.12	Grants Mgt	-	-	-	-	-	-	-	-	-	-
G02-4.13	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-4.14	SmART HR	-	-	-	-	-	-	-	-	-	-
G02-4.15	Smart FMR/HR	-	-	-	-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	2,390	-	20	-	69,432	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-	-
G46-6.4	Small Agency Tech Projects	-	-	-	-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-	-	-
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year	-	-	-	-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	12,977	-	107	-	278,299	-	-	-	-	-
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-
G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
G10-9.3	Treasury	-	-	-	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	224	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	318,442	-	12,390	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	9,426	-	-	-	-	-
G10-12.4	MAPS Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.5	SEMA4 Operations and System Support	-	-	-	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-	-
G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.8	MAPS Operations Special Billing	-	-	-	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-	-
G10-13.2	Human Resource Management & Employee Insurance	-	-	-	-	87,508	914	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	7	-	36,416	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-	-	-	-

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DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	141	-	1	-	-	-	-	1	-	53
G02-0003	Public Broadcasting	-	-	-	-	-	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	300	-	2	-	-	-	-	-	-	119
G02-0009	Construction Services	1,263	-	10	-	-	-	-	-	-	732
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	-	-
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
G02-0012	STAR	210	-	2	-	-	-	-	5	-	99
G02-0014	Capital Group Parking	595	-	5	-	-	-	-	-	-	636
G02-0015a	Fleet Services	646	-	5	-	-	-	-	-	-	1,595
G02-0015b	Fleet Services - Commuter Van	-	-	-	-	-	-	-	-	-	-
G02-0016	Development Disabilities	236	-	2	-	-	-	-	14	-	153
G02-0017a	Risk Management - P&C	767	-	6	-	-	-	-	-	-	2,940
G02-0017b	Risk Management - Workers' Compensation	2,321	-	19	-	-	-	-	-	-	7,638
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	-	-	-	-	-	-	-	-	-	0
G02-0021a	Plant Management (Leases)	14,859	-	123	-	-	-	-	-	-	7,212
G02-0021b	Plant Management (Repairs)	138	-	1	-	-	-	-	-	-	57
G02-0021c	Plant Management (Materials Transfer)	853	-	7	-	-	-	-	-	-	201
G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-	-	-	-
G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	-	-	-	-	-	379
G02-0021g	Plant Management (Janitorial Services)	1,447	-	12	-	-	-	-	-	-	266
G02-0024	MN Bookstore	750	-	6	-	-	-	-	-	-	395
G10-0026	Management Analysis	1,361	-	11	-	-	-	-	-	-	611
G02-0028	Office Supply Connection	488	-	4	-	-	-	-	-	-	1,545
G02-0029a	Cooperative Purchasing (CPV)	1,404	-	12	-	-	-	-	-	-	464
G02-0029b	Cooperative Purchasing (MMCAP)	835	-	7	-	-	-	-	-	-	453
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	496	-	4	-	-	-	-	-	-	2,329
G02-0034	Other Non-allocable	144	-	1	-	-	-	-	-	-	62
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
G02-0036	Demography	256	-	2	-	-	-	-	-	-	109
G02-0037	MN Geospatial Information Office	906	-	7	-	-	-	-	1	-	431
G02-0038	Environmental Quality Board	340	-	3	-	-	-	-	-	-	143
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	508	-	4	-	-	-	-	-	-	243
G02-0044	RECS - Energy	-	-	-	-	-	-	-	-	-	46
G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-0046	SmART HR	6	-	0	-	-	-	-	-	-	2
G02-0047	Grants Mgt	39	-	0	-	-	-	-	-	-	16
B04	AGRICULTURE DEPT	28,139	-	232	-	44,044	2,571	-	113	17	-
B11	BARBER/COSMETOLOGIST EXAMINERS	683	-	6	-	7,824	-	-	-	-	-
B13	COMMERCE DEPT	21,104	-	174	-	27,740	-	14,898	1,543	49,701	-
B14	ANIMAL HEALTH BOARD	3,620	-	30	-	7,654	-	-	11	-	-
B20	EXPLORE MINNESOTA TOURISM	3,494	-	29	-	13,824	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	111,940	-	923	-	141,293	12,358	84,475	21,480	224,862	-
B34	HOUSING FINANCE AGENCY	14,274	-	118	-	1,050	-	-	-	21,346	-
B41	WORKERS COMP COURT OF APPEALS	888	-	7	-	2,814	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	31,417	-	259	-	49,622	47,357	-	49	26,299	-

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

**Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

DP#	Name	Number of FTE's -	Net Administrative	Number of FTE's -	Legislative Auditor	Financial Audits	Program Audits	Single Audits	Federal Cash	Updated FY09	Net Administrative
		FY (Actual)	Expenditures by Division	FY (Actual)	General Support				Receipts - FY (Actual)	SARRA as of 1/1/10	Expenditures
		13.3	14.2	14.3	15.2	15.3	15.4	15.5	16.2	17.1	20
		Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration
B43	IRON RANGE RESOURCES & REHAB	4,756	-	39	-	47,364	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	478	-	4	-	21,074	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	137	-	1	-	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	273	-	2	-	2,814	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	103	-	1	-	-	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	3,142	-	26	-	18,528	-	-	-	216	-
B9D	AMATEUR SPORTS COMM	234	-	2	-	13,745	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	4,917	-	41	-	29,708	-	-	1	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	1,071,601	-	8,840	-	186,858	39,660	-	7,513	13,000	-
E37	EDUCATION DEPARTMENT	27,865	-	230	-	91,672	18,630	45,975	6,979	157,991	-
E40	HISTORICAL SOCIETY	-	-	-	-	184	-	-	-	-	-
E44	FARIBAULT ACADEMIES	12,498	-	103	-	39,808	-	-	-	-	-
E50	ARTS BOARD	615	-	5	-	6,091	-	-	7	77	-
E60	OFFICE OF HIGHER EDUCATION	4,576	-	38	-	-	-	-	-	-	-
E77	ZOOLOGICAL BOARD	15,367	-	127	-	19,639	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	158	-	-	-	14,716	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	190	-	2	-	-	-	-	-	-	-
G03	LOTTERY	9,739	-	80	-	20,571	-	-	-	-	-
G05	RACING COMMISSION	857	-	7	-	6,410	-	-	-	-	-
G06	ATTORNEY GENERAL	22,606	-	186	-	29,472	-	-	9	-	-
G09	GAMBLING CONTROL BOARD	2,117	-	17	-	4,047	-	-	-	-	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	3,278	-	27	-	-	-	-	-	-	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
G10c	ARRA	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	2,956	-	24	-	-	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	341	-	3	-	3,308	-	-	-	-	-
G38	INVESTMENT BOARD	1,418	-	12	-	212,640	-	-	-	-	-
G39	GOVERNORS OFFICE	2,459	-	20	-	27,095	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	20,626	-	170	-	-	-	-	-	-	-
G53	SECRETARY OF STATE	5,669	-	47	-	27,305	-	-	27	-	-
G61	STATE AUDITOR	-	-	-	-	23,853	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	5,805	-	48	-	126,760	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	6,078	-	50	-	101,476	-	-	-	-	-
G67	REVENUE DEPT	97,529	-	805	-	291,703	-	2,457	-	-	-
G69	TEACHERS RETIREMENT ASSOC	5,396	-	45	-	132,221	-	-	-	-	-
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	332	-	3	-	2,814	-	-	-	-	-
G93	MILITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-	-
G98	VFW	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	569	-	5	-	10,240	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	5,396	-	45	-	-	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	341	-	3	-	25,114	-	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	271	-	2	-	-	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	277	-	2	-	2,814	-	-	-	-	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	58	-	-
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	266	-	2	-	-	-	-	-	-	-
G9Y	DISABILITY COUNCIL	503	-	4	-	-	-	-	-	-	-

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Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Net Administrative Expenditures by Division		Number of FTE's - FY (Actual) 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Federal Cash Receipts - FY (Actual) 16.2	Updated FY09 SARRA as of 1/1/10 17.1	Net Administrative Expenditures 20
		Personnel Administration 13.3	MEDIATION SERVICES 14.2								
				State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	Administration
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-
H12	HEALTH DEPT	90,221	-	744	-	35,943	2,369	65,020	2,182	1,726	-
H55	HUMAN SERVICES DEPT	344,151	-	2,839	-	220,762	30,725	201,050	58,111	534,612	-
H55(b)	Human Services Institutions	123,550	-	1,019	-	-	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	74,103	-	611	-	57,507	-	-	-	1,514	-
H76	VETERANS HOME BOARD	-	-	-	-	69,340	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	1,571	-	13	-	-	-	-	-	-	-
H7C	NURSING BOARD	2,186	-	18	-	2,814	-	-	-	-	-
H7D	PHARMACY BOARD	751	-	6	-	2,814	-	-	0	-	-
H7F	DENTISTRY BOARD	659	-	5	-	-	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	339	-	3	-	2,814	-	-	-	-	-
H7J	OPTOMETRY BOARD	64	-	1	-	-	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	615	-	5	-	7,010	-	-	-	-	-
H7L	SOCIAL WORK BOARD	746	-	6	-	-	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	103	-	1	-	-	-	-	-	-	-
H7Q	PODIATRIC MEDICINE BOARD	33	-	0	-	-	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	119	-	1	-	-	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	1,512	-	12	-	13,561	-	-	2	-	-
H7U	DIETETICS & NUTRITION PRACTICE	51	-	0	-	-	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	608	-	5	-	-	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	205	-	2	-	-	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	273	-	2	-	5,351	-	-	-	-	-
H9G	OMBUDSMAN MH/MR	1,184	-	10	-	-	-	-	-	-	-
J33	TRIAL COURTS	145,064	-	1,197	-	420	-	-	3	-	-
J52	PUBLIC DEFENSE BOARD	40,364	-	333	-	2,547	2,679	-	-	-	-
J58	COURT OF APPEALS	6,557	-	54	-	-	-	-	-	-	-
J65	SUPREME COURT	20,079	-	166	-	24,050	898	-	9	-	-
J68	TAX COURT	411	-	3	-	-	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	137	-	1	-	158	-	-	-	-	-
L10	LEGISLATURE	5,805	-	48	-	-	127,205	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	19,533	-	161	-	-	-	9,139	705	1,371	-
P07	PUBLIC SAFETY DEPT	142,264	-	1,174	-	37,874	2,369	21,938	863	5,323	-
P78	CORRECTIONS DEPT	287,123	-	2,369	-	84,589	39,800	-	16	9,313	-
P7T	PEACE OFFICERS BOARD (POST)	819	-	7	-	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	478	-	4	-	2,814	-	-	-	-	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	187,682	-	1,548	-	144,312	4,646	26,802	404	-	-
R32	POLLUTION CONTROL AGENCY	64,814	-	535	-	34,481	-	-	237	1,645	-
R9P	WATER & SOIL RESOURCES BOARD	4,849	-	40	-	37,335	511	-	47	-	-
T79	TRANSPORTATION DEPT	328,784	-	2,712	-	71,795	-	13,362	8,141	124,993	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	6,065	-	-	-	17,297	-
0	Other	-	-	-	-	58,549	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
XXX	Total	0	-	(0)	0	0	(0)	0	(0)	0	0

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Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Net Administrative Expenditures by Agency 21.2	Number of FTE's - FY (Actual) 21.3	Number of FTE's - FY (Actual) 21.4	MAPS Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	1xx-2xx 22.4	Leases 22.5	square feet of agencies using system 22.7	Purchase Order Transactions 22.8	PO's & RQ's & CR's in fund 690 22.9
		ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
1.2	Equipment Use Charge										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
	Real Property Enterprise System \$2,485,982/10										
G02-4.7	years /2011 beg year										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
	Electronic Licensing \$7,330,264/10 years/ 2011										
G46-6.6	beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit										
G10-11.7	Accounting Services - Non Allocable										
	MMB I.T - MANAGEMENT AND										
G10-12.2	ADMINISTRATION										
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										
	Human Resource Management & Employee										
G10-13.2	Insurance										
G10-13.3	Personnel Administration										
G10-13.5	Employee Relations - Non Allocable										
G45-14.2	MEDIATION SERVICES										
G45-14.3	State Agencies										
G45-14.4	Mediation/Representation - General										
L49-15.2	LEGISLATIVE AUDITOR										

**State of Minnesota  
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Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Net Administrative Expenditures by Agency 21.2	Number of FTE's - FY (Actual) 21.3	Number of FTE's - FY (Actual) 21.4	MAPS Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	1xx-2xx 22.4	Leases 22.5	square feet of agencies using system 22.7	Purchase Order Transactions 22.8	PO's & RQ's & CR's in fund 690 22.9
		ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
L49-15.3	Financial Audits										
L49-15.4	Program Audits										
L49-15.5	Single Audits										
L49-15.6	Audit Comm.										
G61-16.2	STATE AUDITOR										
ARRA - 17.3	ARRA										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES	(54,876)									
G02-3.3	Commissioner's Office	2,995	(2,995)								
G02-3.4	Human Resources			(2,708)							
G02-3.5	Financial Management and Reporting	4,530			(4,530)						
G02-3.6	Fiscal Agent - Non allocable	44,643									
G02-4.2	Government & Citizen Services		271	229	117	(127,936)					
G02-4.4	Resource Recovery					14,287	(14,287)				
G02-4.5	Real Estate & Construction Services					12,633		(12,633)			
G02-4.7	Real Property Enterprise System										
G02-4.8	Materials Management					70,251				(70,251)	
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail					12,253					
G02-4.11	Enterprise Performance Improvement					9,999					
G02-4.12	Grants Mgt					1,368					
G02-4.13	SmART FMR					4,148					
G02-4.14	SmART HR					2,998					
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY			176			31			75	
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET						36			184	
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit										
G10-11.7	Accounting Services - Non Allocable										
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION						13				
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	Human Resource Management & Employee Insurance						7				
G10-13.3	Personnel Administration										
G10-13.5	Employee Relations - Non Allocable										
G45-14.2	MEDIATION SERVICES						3			23	
G45-14.3	State Agencies										

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Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

		Net Administrative Expenditures by Agency 21.2	Number of FTE's - FY (Actual) 21.3	Number of FTE's - FY (Actual) 21.4	MAPS Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	1xx-2xx 22.4	Leases 22.5	square feet of agencies using system 22.7	Purchase Order Transactions 22.8	PO's & RQ's & CR's in fund 690 22.9
DP#	Name	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	13	-	-	71	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	20	24	-	108	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	12	10	9	-	0	24	-	9	-
G02-0003	Public Broadcasting	-	-	-	3	-	-	511	-	4	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	-	26	22	11	-	1	24	-	8	-
G02-0009	Construction Services	-	110	93	73	-	6	-	-	32	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0	-	-	-	-	-	-
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
G02-0012	STAR	-	18	15	94	-	1	49	-	108	-
G02-0014	Capital Group Parking	-	52	44	159	-	5	24	-	60	-
G02-0015a	Fleet Services	-	56	48	1,227	-	13	97	-	113	-
G02-0015b	Fleet Services - Commuter Van	-	-	-	0	-	-	-	-	39	-
G02-0016	Development Disabilities	-	21	17	34	-	1	24	-	-	-
G02-0017a	Risk Management - P&C	-	67	56	198	-	25	122	-	138	-
G02-0017b	Risk Management - Workers' Compensation	-	202	171	269	-	64	-	-	37	-
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	-	-	-	1	-	0	-	-	1	-
G02-0021a	Plant Management (Leases)	-	1,293	1,093	995	-	61	122	-	735	-
G02-0021b	Plant Management (Repairs)	-	12	10	44	-	0	24	-	6	-
G02-0021c	Plant Management (Materials Transfer)	-	74	63	61	-	2	49	-	23	-
G02-0021d	Plant Management (Energy)	-	-	-	0	-	-	-	-	-	-
G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	7	-	3	-	-	8	-
G02-0021g	Plant Management (Janitorial Services)	-	126	106	21	-	2	-	-	18	-
G02-0024	MN Bookstore	-	65	55	133	-	3	49	-	32	-
G10-0026	Management Analysis	-	118	100	70	-	5	24	-	40	-
G02-0028	Office Supply Connection	-	42	36	623	-	13	49	-	11	-
G02-0029a	Cooperative Purchasing (CPV)	-	122	103	14	-	4	-	-	7	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	73	61	36	-	4	-	-	21	-
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	-	43	36	161	-	20	-	-	25	-
G02-0034	Other Non-allocable	-	12	11	22	-	1	-	-	21	-
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
G02-0036	Demography	-	22	19	13	-	1	24	-	12	-
G02-0037	MN Geospatial Information Office	-	79	67	39	-	4	-	-	33	-
G02-0038	Environmental Quality Board	-	30	25	15	-	1	-	-	15	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	44	37	73	-	2	-	-	25	-
G02-0044	RECS - Energy	-	-	-	2	-	0	-	-	0	-
G02-0045	SmART FMR	-	-	-	0	-	-	-	-	-	-
G02-0046	SmART HR	-	1	0	4	-	0	-	-	-	-
G02-0047	Grants Mgt	-	3	3	3	-	0	-	-	3	-
B04	AGRICULTURE DEPT	-	-	-	-	-	105	292	-	1,631	-
B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	-	-	-	2	24	-	41	-
B13	COMMERCE DEPT	-	-	-	-	-	119	73	-	620	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	13	24	-	171	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	24	73	-	142	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMT	-	-	-	-	-	337	1,826	-	1,489	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	54	49	-	232	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	4	24	-	8	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	124	292	-	1,096	-



**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Net Administrative	Number of FTE's -	Number of FTE's -	MAPS Accounting	Net Administrative	1xx-2xx	Leases	square feet of	Purchase Order	PO's & RQ's &
		Expenditures by Agency	FY (Actual)	FY (Actual)	Transactions	Expenditures by Agency			agencies using system		
		21.2	21.3	21.4	21.5	22.2	22.4	22.5	22.7	22.8	22.9
		ADMIN	Commissioner's	Human Resources	Financial	Government &	Resource	Real Estate &	Real Property	Materials	Gift & Acceptance
		MANAGEMENT	Office		Management and	Citizen Services	Recovery	Construction	Enterprise System	Management	
		SERVICES			Reporting			Services			
B43	IRON RANGE RESOURCES & REHAB	-	-	-	-	-	28	49	-	316	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	1	-	-	33	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	0	24	-	6	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	1	24	-	20	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	0	-	-	8	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	13	-	-	63	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	1	-	-	0	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	0	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	16	24	-	205	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	3,338	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-	168	122	-	1,043	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-	1	-
E44	FARIBAULT ACADEMIES	-	-	-	-	-	32	73	-	284	-
E50	ARTS BOARD	-	-	-	-	-	2	-	-	126	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	49	49	-	366	-
E77	ZOOLOGICAL BOARD	-	-	-	-	-	48	-	-	820	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	38	-	-	4	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	0	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	1	-	-	-	-
G03	LOTTERY	-	-	-	-	-	24	49	-	-	-
G05	RACING COMMISSION	-	-	-	-	-	4	-	-	68	-
G06	ATTORNEY GENERAL	-	-	-	-	-	78	24	-	272	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	6	-	-	27	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	-	-	-	-	1,449	195	-	91	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	-	-	-	1	-	-	2	-
G10c	ARRA	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	10	49	-	174	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	1	49	-	49	-
G38	INVESTMENT BOARD	-	-	-	-	-	9	-	-	10	-
G39	GOVERNORS OFFICE	-	-	-	-	-	8	49	-	71	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	0	-	-	0	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	189	341	-	438	-
G53	SECRETARY OF STATE	-	-	-	-	-	25	219	-	211	-
G61	STATE AUDITOR	-	-	-	-	-	0	-	-	3	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	27	24	-	59	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	22	-	-	118	-
G67	REVENUE DEPT	-	-	-	-	-	300	97	-	920	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	19	-	-	66	-
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	0	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	1	-	-	0	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	14	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	1	-	-	21	-
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	24	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	0	-	-	0	-
G98	VFW	-	-	-	-	-	-	24	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	24	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	2	24	-	27	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	21	24	-	85	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	1	24	-	62	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	1	-	-	61	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	1	24	-	12	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	85	-	-	5	-
G9T	TREASURY - NON OPERATING	-	-	-	-	-	0	-	-	0	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	1	24	-	11	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-	2	24	-	62	-

State of Minnesota  
Statewide Cost Allocation Plan

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Net Administrative Expenditures by Agency	Number of FTE's - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	Leases	square feet of agencies using system	Purchase Order Transactions	PO's & RQ's & CR's in fund 690
		21.2	21.3	21.4	21.5	22.2	22.4	22.5	22.7	22.8	22.9
		ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	-	-	350	243	-	2,717	-
H55	HUMAN SERVICES DEPT	-	-	-	-	-	895	1,850	-	2,181	-
H55(b)	Human Services Institutions	-	-	-	-	-	844	24	-	700	-
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	189	97	-	2,076	-
H76	VETERANS HOME BOARD	-	-	-	-	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	7	-	-	60	-
H7C	NURSING BOARD	-	-	-	-	-	7	-	-	42	-
H7D	PHARMACY BOARD	-	-	-	-	-	3	-	-	22	-
H7F	DENTISTRY BOARD	-	-	-	-	-	2	-	-	36	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	1	-	-	19	-
H7J	OPTOMETRY BOARD	-	-	-	-	-	0	-	-	12	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	2	-	-	41	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-	2	-	-	46	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	0	-	-	17	-
H7Q	PODIATRIC MEDICINE BOARD	-	-	-	-	-	0	-	-	13	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	0	-	-	14	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	6	-	-	60	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	0	-	-	14	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	2	-	-	33	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	1	-	-	21	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	1	-	-	23	-
H9G	OMBUDSMAN MH/MR	-	-	-	-	-	3	49	-	49	-
J33	TRIAL COURTS	-	-	-	-	-	543	-	-	1,875	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	117	-	-	149	-
J58	COURT OF APPEALS	-	-	-	-	-	23	24	-	53	-
J65	SUPREME COURT	-	-	-	-	-	90	170	-	469	-
J68	TAX COURT	-	-	-	-	-	2	24	-	8	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	1	-	-	13	-
L10	LEGISLATURE	-	-	-	-	-	139	24	-	0	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	0	24	-	0	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	100	49	-	255	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	561	1,144	-	4,371	-
P78	CORRECTIONS DEPT	-	-	-	-	-	956	536	-	5,547	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	2	-	-	16	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	1	-	-	16	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-
R26	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	683	1,022	-	3,882	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	281	292	-	1,432	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	17	146	-	277	-
T79	TRANSPORTATION DEPT	-	-	-	-	-	1,268	1,071	-	29,995	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	2	-
0	Other	-	-	-	-	-	-	243	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
XXX	Total	(0)	0	(0)	(0)	(0)	(0)	-	-	(0)	-

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Postage revolving fund charges - FY (Actual) 22.1	Number of FTE's - FY (Actual) 22.11	\$ of Grants received (\$GXX) actual FY09 22.12	Acctg Trans for designated agencies by effective dates 22.13	FTE's for designated agencies by effective dates 22.14	Acctg Trans & FTE's for designated agencies by 22.15	Net Administrative Expenditures by Division 24.2	IT Expense 24.3	Estimated # of Licenses 24.6 Electronic Licensing \$7,330,264/10 years/ 2011 beg year	Net Administrative Expenditures by Division 26.2
		Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend		MINNESOTA MANAGEMENT & BUDGET
1.2	Equipment Use Charge										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
G02-4.7	Real Property Enterprise System \$2,485,982/10 years /2011 beg year										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit										
G10-11.7	Accounting Services - Non Allocable										
G10-12.2	MMB IT - MANAGEMENT AND ADMINISTRATION										
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	Human Resource Management & Employee Insurance										
G10-13.3	Personnel Administration										
G10-13.5	Employee Relations - Non Allocable										
G45-14.2	MEDIATION SERVICES										
G45-14.3	State Agencies										
G45-14.4	Mediation/Representation - General										
L49-15.2	LEGISLATIVE AUDITOR										

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

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		Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend		MINNESOTA MANAGEMENT & BUDGET
L49-15.3	Financial Audits										
L49-15.4	Program Audits										
L49-15.5	Single Audits										
L49-15.6	Audit Comm.										
G61-16.2	STATE AUDITOR										
ARRA - 17.3	ARRA										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
G02-4.7	Real Property Enterprise System										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail	(12,253)									
G02-4.11	Enterprise Performance Improvement		(9,999)								
G02-4.12	Grants Mgt			(1,368)							
G02-4.13	SmART FMR				(4,148)						
G02-4.14	SmART HR						(2,998)				
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	7					(182,714)			
G46-6.3	IT Spend							173,892	(173,892)		
G46-6.4	Small Agency Tech Projects							8,821			
G46-6.5	OET - Non allocable										
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	128	37						3,373		(335,279)
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										23,865
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										32,301
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										55,961
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit										
G10-11.7	Accounting Services - Non Allocable										
G10-12.2	ADMINISTRATION										160,007
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										7,522
G10-13.2	Human Resource Management & Employee Insurance										55,623
G10-13.3	Personnel Administration										
G10-13.5	Employee Relations - Non Allocable										
G45-14.2	MEDIATION SERVICES	5	3	0		872			48		
G45-14.3	State Agencies										

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

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		Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend		MINNESOTA MANAGEMENT & BUDGET
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	19	13	-	-	-	-	-	219	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	22	21	-	-	-	-	-	209	-	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	0	-	-	-	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	0	1	-	-	-	-	-	4	-	-
G02-0009	Construction Services	3	4	0	-	-	-	-	9	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	-	-
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
G02-0012	STAR	6	1	0	-	-	-	-	-	-	-
G02-0014	Capital Group Parking	5	2	-	-	-	-	-	66	-	-
G02-0015a	Fleet Services	3	2	-	-	-	-	-	108	-	-
G02-0015b	Fleet Services - Commuter Van	-	-	-	-	-	-	-	-	-	-
G02-0016	Development Disabilities	3	1	2	-	-	-	-	46	-	-
G02-0017a	Risk Management - P&C	3	2	-	-	-	-	-	137	-	-
G02-0017b	Risk Management - Workers' Compensation	23	7	-	-	-	-	-	112	-	-
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	0	-	-	-	-	-	-	-	-	-
G02-0021a	Plant Management (Leases)	1	42	-	-	-	-	-	186	-	-
G02-0021b	Plant Management (Repairs)	-	0	-	-	-	-	-	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	2	-	-	-	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-	-	-	-
G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	-	-	-	-	-	-
G02-0021g	Plant Management (Janitorial Services)	-	4	-	-	-	-	-	-	-	-
G02-0024	MN Bookstore	15	2	-	-	-	-	-	29	-	-
G10-0026	Management Analysis	4	4	-	-	-	-	-	15	-	-
G02-0028	Office Supply Connection	7	1	-	-	-	-	-	16	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	4	-	-	-	-	-	182	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	2	2	-	-	-	-	-	75	-	-
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	-	1	-	-	-	-	-	6	-	-
G02-0034	Other Non-allocable	(1)	0	-	-	-	-	-	29	-	-
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
G02-0036	Demography	2	1	-	-	-	-	-	15	-	-
G02-0037	MN Geospatial Information Office	0	3	-	-	-	-	-	390	-	-
G02-0038	Environmental Quality Board	0	1	-	-	-	-	-	19	-	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	1	1	-	-	-	-	-	32	-	-
G02-0044	RECS - Energy	-	-	-	-	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-	-
G02-0046	SmART HR	-	0	-	-	-	-	-	-	-	-
G02-0047	Grants Mgt	-	0	-	-	-	-	-	2	-	-
B04	AGRICULTURE DEPT	182	80	3	-	-	-	-	1,162	-	-
B11	BARBER/COSMETOLOGIST EXAMINERS	27	2	-	-	-	-	-	13	-	-
B13	COMMERCE DEPT	343	60	87	-	-	-	-	1,978	-	-
B14	ANIMAL HEALTH BOARD	32	10	7	-	-	-	-	156	-	-
B20	EXPLORE MINNESOTA TOURISM	76	10	6	-	-	-	-	257	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	19	318	277	-	-	-	-	10,165	-	-
B34	HOUSING FINANCE AGENCY	45	41	-	-	-	-	-	1,612	-	-
B41	WORKERS COMP COURT OF APPEALS	2	3	-	-	-	-	-	27	-	-
B42	LABOR AND INDUSTRY DEPT	396	89	3	-	-	-	-	1,539	-	-

State of Minnesota  
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		Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend		MINNESOTA MANAGEMENT & BUDGET
B43	IRON RANGE RESOURCES & REHAB	-	14	41	-	-	-	-	170	-	-
B7E	ARCHITECTURE, ENGINEERING BD	16	1	-	-	-	-	-	16	-	-
B7G	COMBATIVE SPORTS COMMISSION	0	0	-	375	134	-	-	0	-	-
B7P	ACCOUNTANCY BOARD	15	1	-	-	-	-	-	36	-	-
B7S	PRIVATE DETECTIVES BOARD	-	0	-	-	-	-	-	2	-	-
B82	PUBLIC UTILITIES COMM	-	9	-	-	-	-	-	285	-	-
B9D	AMATEUR SPORTS COMM	-	1	-	-	-	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	14	-	-	-	-	-	152	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	64	3,049	-	-	-	-	-	25,542	-	-
E37	EDUCATION DEPARTMENT	128	79	150	-	-	-	-	3,153	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-	-	-
E44	FARIBAULT ACADEMIES	-	36	-	-	-	-	-	186	-	-
E50	ARTS BOARD	13	2	18	-	604	-	-	62	-	-
E60	OFFICE OF HIGHER EDUCATION	66	13	3	-	-	-	-	231	-	-
E77	ZOOLOGICAL BOARD	-	44	-	-	-	-	-	165	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	1	-	-	-	-	-	-	-	-
G03	LOTTERY	14	28	-	-	-	-	-	622	-	-
G05	RACING COMMISSION	-	2	-	-	-	-	-	47	-	-
G06	ATTORNEY GENERAL	140	64	-	-	-	-	-	635	-	-
G09	GAMBLING CONTROL BOARD	5	6	-	-	-	-	-	23	-	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	88	9	-	-	-	-	-	771	-	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	-	-	-	-	-	31	-	-
G10c	ARRA	-	-	-	-	-	-	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	35	8	-	-	-	-	-	365	-	-
G19	INDIAN AFFAIRS COUNCIL	0	1	-	1,859	335	-	-	17	-	-
G38	INVESTMENT BOARD	6	4	-	-	-	-	-	178	-	-
G39	GOVERNORS OFFICE	10	7	-	-	-	-	-	85	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	239	59	-	-	-	-	-	2,219	-	-
G53	SECRETARY OF STATE	285	16	0	-	-	-	-	2,361	-	-
G61	STATE AUDITOR	-	-	-	-	-	-	-	31	-	-
G62	MINN STATE RETIREMENT SYSTEM	417	17	-	-	-	-	-	816	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	704	17	-	-	-	-	-	722	-	-
G67	REVENUE DEPT	1,862	277	-	-	-	-	-	12,648	-	-
G69	TEACHERS RETIREMENT ASSOC	236	15	-	-	-	-	-	952	-	-
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	1	-	-	-	-	-	6	-	-
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-	-
G98	VFW	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	18	2	-	114	559	-	-	49	-	-
G9K	ADMINISTRATIVE HEARINGS	123	15	-	-	-	-	-	143	-	-
G9L	BLACK MINNESOTANS COUNCIL	0	1	-	-	-	-	-	6	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	4	1	-	-	-	-	-	4	-	-
G9N	ASIAN-PACIFIC COUNCIL	1	1	-	-	-	-	-	2	-	-
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	1	-	-	-	-	0	-	-
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	0	1	-	-	-	-	-	4	-	-
G9Y	DISABILITY COUNCIL	3	1	-	1,800	494	-	-	13	-	-

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		Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend		MINNESOTA MANAGEMENT & BUDGET
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-
H12	HEALTH DEPT	755	257	215	-	-	-	-	8,265	-	-
H55	HUMAN SERVICES DEPT	1,164	979	239	-	-	-	-	30,317	-	-
H55(b)	Human Services Institutions	-	352	-	-	-	-	-	1,679	-	-
H75	VETERANS AFFAIRS DEPT	16	211	1	-	-	-	-	772	-	-
H76	VETERANS HOME BOARD	-	-	-	-	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	54	4	-	-	-	-	-	387	-	-
H7C	NURSING BOARD	83	6	-	-	-	-	-	223	-	-
H7D	PHARMACY BOARD	36	2	-	-	-	-	-	14	-	-
H7F	DENTISTRY BOARD	21	2	-	-	-	-	-	18	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	10	1	-	-	-	-	-	6	-	-
H7J	OPTOMETRY BOARD	2	0	-	-	-	-	-	3	-	-
H7K	NURSING HOME ADMIN BOARD	2	2	-	-	-	-	-	102	-	-
H7L	SOCIAL WORK BOARD	23	2	-	-	-	-	-	48	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	4	0	-	-	-	-	-	5	-	-
H7Q	PODIATRIC MEDICINE BOARD	1	0	-	-	-	-	-	2	-	-
H7R	VETERINARY MEDICINE BOARD	3	0	-	-	-	-	-	3	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	20	4	4	-	-	-	-	91	-	-
H7U	DIETETICS & NUTRITION PRACTICE	2	0	-	-	-	-	-	2	-	-
H7V	PSYCHOLOGY BOARD	9	2	-	-	-	-	-	26	-	-
H7W	PHYSICAL THERAPY BOARD	13	1	-	-	-	-	-	16	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	5	1	-	-	-	-	-	58	-	-
H9G	OMBUDSMAN MH/MR	3	3	-	-	-	-	-	60	-	-
J33	TRIAL COURTS	24	413	1	-	-	-	-	3,790	-	-
J52	PUBLIC DEFENSE BOARD	-	115	-	-	-	-	-	621	-	-
J58	COURT OF APPEALS	40	19	-	-	-	-	-	86	-	-
J65	SUPREME COURT	85	57	0	-	-	-	-	2,512	-	-
J68	TAX COURT	5	1	-	-	-	-	-	5	-	-
J70	JUDICIAL STANDARDS BOARD	-	0	-	-	-	-	-	3	-	-
L10	LEGISLATURE	1	17	-	-	-	-	-	468	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	1	56	-	-	-	-	-	684	-	-
P07	PUBLIC SAFETY DEPT	2,910	405	189	-	-	-	-	14,520	-	-
P78	CORRECTIONS DEPT	98	817	21	-	-	-	-	5,401	-	-
P7T	PEACE OFFICERS BOARD (POST)	9	2	-	-	-	-	-	31	-	-
P9E	SENTENCING GUIDELINES COMM	1	1	-	-	-	-	-	9	-	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	582	534	84	-	-	-	-	6,430	-	-
R32	POLLUTION CONTROL AGENCY	228	184	16	-	-	-	-	2,778	-	-
R9P	WATER & SOIL RESOURCES BOARD	6	14	0	-	-	-	-	232	-	-
T79	TRANSPORTATION DEPT	168	935	0	-	-	-	-	19,259	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
XXX	Total	(0)	(0)	0	-	0	-	0	0	-	0

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs

Multiple Rate Method

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		INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
1.2	Equipment Use Charge										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
	Real Property Enterprise System \$2,485,982/10										
G02-4.7	years /2011 beg year										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
	Electronic Licensing \$7,330,264/10 years/ 2011										
G46-6.6	beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit										
G10-11.7	Accounting Services - Non Allocable										
	MMB I.T - MANAGEMENT AND										
G10-12.2	ADMINISTRATION										
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										
	Human Resource Management & Employee										
G10-13.2	Insurance										
G10-13.3	Personnel Administration										
G10-13.5	Employee Relations - Non Allocable										
G45-14.2	MEDIATION SERVICES										
G45-14.3	State Agencies										
G45-14.4	Mediation/Representation - General										
L49-15.2	LEGISLATIVE AUDITOR										



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		INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
L49-15.3	Financial Audits										
L49-15.4	Program Audits										
L49-15.5	Single Audits										
L49-15.6	Audit Comm.										
G61-16.2	STATE AUDITOR										
ARRA - 17.3	ARRA										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
G02-4.7	Real Property Enterprise System										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G46-6.6	beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY	-									
G10-9.2	TREASURY DIVISION		(23,865)								
G10-9.3	Treasury		16,473	(16,473)							
G10-9.4	Treasury - Other		7,392								
G10-10.2	MMB - BUDGET DIVISION				(32,525)						
G10-10.3	Analysis & Control (EBO's)				18,370	(18,370)					
G10-10.4	Budget Operations and Planning				9,772		(9,772)				
G10-10.5	Budget Division - Non Allocable				4,382						
G10-11.2	MMB-ACCOUNTING DIVISION							(386,793)			
G10-11.3	Central Payroll							123,774	(123,774)		
G10-11.4	Accounting Services							131,429		(131,429)	
G10-11.5	Financial Reporting							127,486			(127,486)
G10-11.6	Financial Reporting - Single Audit							4,104			
G10-11.7	Accounting Services - Non Allocable										
	MMB I.T - MANAGEMENT AND ADMINISTRATION										
G10-12.2	ADMINISTRATION										
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										
	Human Resource Management & Employee Insurance										
G10-13.2	Insurance										
G10-13.3	Personnel Administration										
G10-13.5	Employee Relations - Non Allocable										
G45-14.2	MEDIATION SERVICES			1		2	2		31	16	16
G45-14.3	State Agencies										

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Multiple Rate Method**

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		INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	5	-	7	5	-	157	49	48
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	13	-	17	14	-	259	120	117
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	1	-	1	3	-	5	8	7
G02-0003	Public Broadcasting	-	-	0	-	0	1	-	-	2	2
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	-	-	1	-	1	3	-	11	9	9
G02-0009	Construction Services	-	-	3	-	9	16	-	45	63	61
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	0	-	-	0	0
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-	-
G02-0012	STAR	-	-	9	-	11	2	-	7	81	79
G02-0014	Capital Group Parking	-	-	12	-	19	4	-	21	138	134
G02-0015a	Fleet Services	-	-	125	-	148	5	-	23	1,062	1,030
G02-0015b	Fleet Services - Commuter Van	-	-	0	-	0	1	-	-	0	0
G02-0016	Development Disabilities	-	-	3	-	4	2	-	8	29	28
G02-0017a	Risk Management - P&C	-	-	19	-	24	5	-	27	171	166
G02-0017b	Risk Management - Workers' Compensation	-	-	6	-	33	20	-	82	233	226
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	-	-	0	-	0	1	-	-	1	1
G02-0021a	Plant Management (Leases)	-	-	75	-	120	16	-	526	861	835
G02-0021b	Plant Management (Repairs)	-	-	1	-	5	1	-	5	38	37
G02-0021c	Plant Management (Materials Transfer)	-	-	2	-	7	3	-	30	52	51
G02-0021d	Plant Management (Energy)	-	-	-	-	0	0	-	-	0	0
G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	0	-	1	3	-	-	6	6
G02-0021g	Plant Management (Janitorial Services)	-	-	1	-	3	1	-	51	19	18
G02-0024	MN Bookstore	-	-	20	-	16	6	-	27	115	112
G10-0026	Management Analysis	-	-	4	-	8	7	-	48	60	58
G02-0028	Office Supply Connection	-	-	8	-	75	4	-	17	539	523
G02-0029a	Cooperative Purchasing (CPV)	-	-	2	-	2	2	-	50	12	12
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	5	-	4	3	-	30	31	30
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	-	-	3	-	20	3	-	18	140	135
G02-0034	Other Non-allocable	-	-	2	-	3	6	-	5	19	19
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-	-
G02-0036	Demography	-	-	1	-	2	1	-	9	12	11
G02-0037	MN Geospatial Information Office	-	-	3	-	5	9	-	32	34	33
G02-0038	Environmental Quality Board	-	-	1	-	2	3	-	12	13	13
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	-	11	-	9	5	-	18	63	61
G02-0044	RECS - Energy	-	-	0	-	0	3	-	-	2	1
G02-0045	SmART FMR	-	-	-	-	0	0	-	-	0	0
G02-0046	SmART HR	-	-	0	-	0	2	-	0	3	3
G02-0047	Grants Mgt	-	-	0	-	0	2	-	1	3	3
B04	AGRICULTURE DEPT	-	-	210	-	226	471	-	995	1,620	1,572
B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	34	-	19	8	-	24	134	130
B13	COMMERCE DEPT	-	-	172	-	174	109	-	747	1,245	1,208
B14	ANIMAL HEALTH BOARD	-	-	20	-	26	71	-	128	190	184
B20	EXPLORE MINNESOTA TOURISM	-	-	15	-	21	31	-	124	154	149
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	-	-	683	-	644	145	-	3,960	4,608	4,469
B34	HOUSING FINANCE AGENCY	-	-	78	-	113	46	-	505	808	784
B41	WORKERS COMP COURT OF APPEALS	-	-	1	-	2	2	-	31	13	12
B42	LABOR AND INDUSTRY DEPT	-	-	127	-	463	62	-	1,111	3,309	3,210

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	MAPS Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	Payment and Deposit Transactions 27.3	Net Administrative Expenditures by Division 28.2	MAPS Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	Number of FTE's - FY (Actual) 29.3	MAPS Accounting Transactions - FY (Actual) 29.4	MAPS Accounting Transactions - FY (Actual) 29.5
		INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
B43	IRON RANGE RESOURCES & REHAB	-	-	57	-	58	27	-	168	417	404
B7E	ARCHITECTURE, ENGINEERING BD	-	-	13	-	9	2	-	17	64	62
B7G	COMBATIVE SPORTS COMMISSION	-	-	1	-	1	2	-	5	10	10
B7P	ACCOUNTANCY BOARD	-	-	12	-	7	2	-	10	48	47
B7S	PRIVATE DETECTIVES BOARD	-	-	2	-	2	2	-	4	12	12
B82	PUBLIC UTILITIES COMM	-	-	11	-	12	14	-	111	89	86
B9D	AMATEUR SPORTS COMM	-	-	0	-	0	2	-	8	3	3
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	0	0	-	-	0	0
E25	CENTER FOR ARTS EDUCATION	-	-	26	-	34	67	-	174	245	237
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	1,643	-	2,093	762	-	37,908	14,975	14,526
E37	EDUCATION DEPARTMENT	-	-	106	-	161	473	-	986	1,150	1,116
E40	HISTORICAL SOCIETY	-	-	7	-	4	3	-	-	27	26
E44	FARIBAULT ACADEMIES	-	-	24	-	48	91	-	442	342	331
E50	ARTS BOARD	-	-	12	-	21	12	-	22	150	145
E60	OFFICE OF HIGHER EDUCATION	-	-	57	-	68	54	-	162	487	472
E77	ZOOLOGICAL BOARD	-	-	114	-	113	85	-	544	810	785
E81	UNIVERSITY OF MINNESOTA	-	-	1	-	2	10	-	-	15	15
E95	HUMANITIES COMMISSION	-	-	0	-	0	0	-	-	0	0
E97	SCIENCE MUSEUM	-	-	0	-	0	0	-	-	0	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	0	1	-	7	1	1
G03	LOTTERY	-	-	1	-	4	10	-	345	32	31
G05	RACING COMMISSION	-	-	59	-	35	14	-	30	249	241
G06	ATTORNEY GENERAL	-	-	31	-	42	53	-	800	299	290
G09	GAMBLING CONTROL BOARD	-	-	9	-	6	7	-	75	43	42
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	-	34	-	128	44	-	116	914	886
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	0	-	0	0	-	-	1	1
G10c	ARRA	-	-	-	-	0	0	-	-	0	0
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	0	0	-	-	3	2
G17	HUMAN RIGHTS DEPT	-	-	14	-	16	20	-	105	115	112
G19	INDIAN AFFAIRS COUNCIL	-	-	5	-	7	8	-	12	50	49
G38	INVESTMENT BOARD	-	-	3	-	4	5	-	50	28	27
G39	GOVERNORS OFFICE	-	-	8	-	11	7	-	87	76	74
G45	MEDIATION SERVICES DEPT	-	-	0	-	0	1	-	-	1	1
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	66	-	161	61	-	730	1,151	1,116
G53	SECRETARY OF STATE	-	-	56	-	44	62	-	201	316	306
G61	STATE AUDITOR	-	-	0	-	0	2	-	-	2	2
G62	MINN STATE RETIREMENT SYSTEM	-	-	17	-	17	6	-	205	121	117
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	22	-	21	8	-	215	147	142
G67	REVENUE DEPT	-	-	79	-	127	139	-	3,450	910	883
G69	TEACHERS RETIREMENT ASSOC	-	-	30	-	19	2	-	191	135	131
G8H	MMB HIGHER EDUCATION	-	-	0	-	0	0	-	-	0	0
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	4	-	5	1	-	-	35	34
G90	REVENUE INTERGOVT PAYMENTS	-	-	111	-	69	38	-	-	490	475
G92	OMBUDSPERSON FOR FAMILIES	-	-	2	-	2	2	-	12	18	17
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	0	-	0	1	-	-	1	1
G98	VFW	-	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	8	-	8	13	-	20	56	55
G9K	ADMINISTRATIVE HEARINGS	-	-	12	-	19	8	-	191	134	130
G9L	BLACK MINNESOTANS COUNCIL	-	-	5	-	8	6	-	12	54	52
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	4	-	5	5	-	10	39	38
G9N	ASIAN-PACIFIC COUNCIL	-	-	2	-	2	5	-	10	17	17
G9Q	MMB - DEBT SERVICE	-	-	4	-	5	80	-	-	33	32
G9R	MMB NON-OPERATING	-	-	5	-	22	72	-	-	157	153
G9T	TREASURY - NON OPERATING	-	-	10	-	9	22	-	-	65	63
G9X	CAPITOL AREA ARCHITECT	-	-	1	-	2	5	-	9	11	11
G9Y	DISABILITY COUNCIL	-	-	4	-	7	10	-	18	49	47

State of Minnesota  
Statewide Cost Allocation Plan

Fiscal Year 2011 Budget

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Multiple Rate Method

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		INTERNAL CONTROLS & ACCOUNTABILITY	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
GPR	PAYROLL CLEARING	-	-	-	-	0	0	-	-	0	0
H12	HEALTH DEPT	-	-	350	-	454	580	-	3,192	3,247	3,150
H55	HUMAN SERVICES DEPT	-	-	750	-	926	740	-	12,174	6,628	6,429
H55(b)	Human Services Institutions	-	-	506	-	477	189	-	4,371	3,409	3,307
H75	VETERANS AFFAIRS DEPT	-	-	238	-	283	176	-	2,621	2,024	1,963
H76	VETERANS HOME BOARD	-	-	-	-	2	10	-	-	16	16
H7B	MEDICAL PRACTICE BOARD	-	-	30	-	21	6	-	56	151	146
H7C	NURSING BOARD	-	-	36	-	21	5	-	77	148	144
H7D	PHARMACY BOARD	-	-	76	-	35	6	-	27	250	242
H7F	DENTISTRY BOARD	-	-	40	-	20	5	-	23	146	141
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	6	-	5	5	-	12	35	34
H7J	OPTOMETRY BOARD	-	-	4	-	3	3	-	2	19	19
H7K	NURSING HOME ADMIN BOARD	-	-	6	-	6	7	-	22	44	42
H7L	SOCIAL WORK BOARD	-	-	24	-	14	7	-	26	103	100
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	6	-	4	4	-	4	31	30
H7Q	PODIATRIC MEDICINE BOARD	-	-	3	-	2	3	-	1	17	17
H7R	VETERINARY MEDICINE BOARD	-	-	5	-	3	4	-	4	23	23
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	12	-	15	21	-	53	107	104
H7U	DIETETICS & NUTRITION PRACTICE	-	-	3	-	2	3	-	2	17	16
H7V	PSYCHOLOGY BOARD	-	-	10	-	7	4	-	21	52	50
H7W	PHYSICAL THERAPY BOARD	-	-	7	-	5	4	-	7	36	35
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	9	-	7	6	-	10	48	47
H9G	OMBUDSMAN MH/MR	-	-	3	-	4	2	-	42	28	28
J33	TRIAL COURTS	-	-	656	-	646	390	-	5,132	4,634	4,455
J52	PUBLIC DEFENSE BOARD	-	-	41	-	43	44	-	1,428	306	297
J58	COURT OF APPEALS	-	-	5	-	7	4	-	232	48	46
J65	SUPREME COURT	-	-	70	-	82	51	-	710	589	571
J68	TAX COURT	-	-	1	-	1	2	-	15	9	9
J70	JUDICIAL STANDARDS BOARD	-	-	2	-	2	2	-	5	15	14
L10	LEGISLATURE	-	-	14	-	14	29	-	205	102	99
L49	LEGISLATIVE AUDITOR	-	-	0	-	0	0	-	-	0	0
P01	MILITARY AFFAIRS DEPT	-	-	159	-	187	65	-	691	1,336	1,296
P07	PUBLIC SAFETY DEPT	-	-	4,896	-	2,645	751	-	5,033	18,922	18,354
P78	CORRECTIONS DEPT	-	-	581	-	777	607	-	10,157	5,561	5,394
P7T	PEACE OFFICERS BOARD (POST)	-	-	7	-	6	9	-	29	41	39
P9E	SENTENCING GUIDELINES COMM	-	-	1	-	2	3	-	17	14	13
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	0	0	-	-	0	0
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	0	-	-	-	0	0
R28	MINN CONSERVATION CORPS	-	-	0	-	0	1	-	-	1	1
R29	NATURAL RESOURCES DEPT	-	-	1,559	-	1,814	1,374	-	6,639	12,977	12,587
R32	POLLUTION CONTROL AGENCY	-	-	139	-	223	381	-	2,293	1,592	1,544
R9P	WATER & SOIL RESOURCES BOARD	-	-	17	-	33	62	-	172	236	229
T79	TRANSPORTATION DEPT	-	-	1,828	-	3,883	769	-	11,631	27,778	26,944
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	0	-	1	3	-	-	6	6
0	Other	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
XXX	Total	-	(0)	(0)	-	0	(0)	0	(0)	0	(0)

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

DP#	Name	Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2	MAPS Accounting Transactions - FY (Actual) 30.4	Number of FTE's - FY (Actual) 30.5	Number of Budget Transactions - FY (Actual) 30.6	Number of FTE's - FY (Actual) 30.7	MAPS Accounting Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	Number of FTE's - FY (Actual) 31.3	Net Administrative Expenditures by Division 32.2
		Financial Reporting - Single Audit	MMB LT - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance	Personnel Administration	MEDIATION SERVICES
1.2	Equipment Use Charge										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
G02-4.7	Real Property Enterprise System \$2,485,982/10 years /2011 beg year										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit										
G10-11.7	Accounting Services - Non Allocable										
G10-12.2	MMB LT - MANAGEMENT AND ADMINISTRATION										
G10-12.4	MAPS Operations and System Support										
G10-12.5	SEMA4 Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	SEMA4 Operations Special Billing										
G10-12.8	MAPS Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	Human Resource Management & Employee Insurance										
G10-13.3	Personnel Administration										
G10-13.5	Employee Relations - Non Allocable										
G45-14.2	MEDIATION SERVICES										
G45-14.3	State Agencies										
G45-14.4	Mediation/Representation - General										
L49-15.2	LEGISLATIVE AUDITOR										

**State of Minnesota  
Statewide Cost Allocation Plan**

**Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method**

DP#	Name	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division
		29.6	30.2	30.4	30.5	30.6	30.7	30.8	31.2	31.3	32.2
			MMB I.T -						Human Resource		
		Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Employee Insurance	Personnel Administration	MEDIATION SERVICES
L49-15.3	Financial Audits										
L49-15.4	Program Audits										
L49-15.5	Single Audits										
L49-15.6	Audit Comm.										
G61-16.2	STATE AUDITOR										
ARRA - 17.3	ARRA										
G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	ADMIN MANAGEMENT SERVICES										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.4	Resource Recovery										
G02-4.5	Real Estate & Construction Services										
G02-4.7	Real Property Enterprise System										
G02-4.8	Materials Management										
G02-4.9	Gift & Acceptance										
G02-4.10	Central Mail										
G02-4.11	Enterprise Performance Improvement										
G02-4.12	Grants Mgt										
G02-4.13	SmART FMR										
G02-4.14	SmART HR										
G02-4.15	Smart FMR/HR										
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	IT Spend										
G46-6.4	Small Agency Tech Projects										
G46-6.5	OET - Non allocable										
G46-6.6	Electronic Licensing \$7,330,264/10 years/ 2011 beg year										
G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY										
G10-9.2	TREASURY DIVISION										
G10-9.3	Treasury										
G10-9.4	Treasury - Other										
G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit	(4,104)									
G10-11.7	Accounting Services - Non Allocable	-									
	MMB I.T - MANAGEMENT AND										
G10-12.2	ADMINISTRATION	-	(169,446)								
G10-12.4	MAPS Operations and System Support	-	102,089	(102,089)							
G10-12.5	SEMA4 Operations and System Support	-	59,470	-	(59,470)						
G10-12.6	Budget Service - Computer Operations	-	7,887	-	-	(7,887)					
G10-12.7	SEMA4 Operations Special Billing	-	-	-	-	-					
G10-12.8	MAPS Operations Special Billing	-	-	-	-	-					
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-					
	Human Resource Management & Employee										
G10-13.2	Insurance	-	-	-	-	-			(144,051)		
G10-13.3	Personnel Administration	-	-	-	-	-			111,160	(111,160)	
G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-			32,891	-	
G45-14.2	MEDIATION SERVICES	-	-	12	15	2			-	28	(37,503)
G45-14.3	State Agencies	-	-	-	-	-			-	-	1,537

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	MAPS Accounting Transactions - FY (Actual)	Number of FTE's - FY (Actual)	Number of Budget Transactions - FY (Actual)	Number of FTE's - FY (Actual)	MAPS Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Number of FTE's - FY (Actual)	Net Administrative Expenditures by Division
	29.6	30.2	30.4	30.5	30.6	30.7	30.8	31.2	31.3	32.2
	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance	Personnel Administration	MEDIATION SERVICES
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-	35,966
L49-15.2	LEGISLATIVE AUDITOR	-	-	38	75	4	-	-	141	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm.	-	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	93	124	11	-	-	232	-
ARRA - 17.3	ARRA	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-
G02-0002	State Archaeology	0	-	6	2	2	-	-	4	-
G02-0003	Public Broadcasting	-	-	2	-	1	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-
G02-0007	Public Info Policy Analysis - PIPA	-	-	7	5	2	-	-	10	-
G02-0009	Construction Services	-	-	49	21	13	-	-	40	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	0	-	0	-	-	-	-
G02-0011	Administration Cost Allocation	-	-	-	-	-	-	-	-	-
G02-0012	STAR	0	-	63	4	1	-	-	7	-
G02-0014	Capital Group Parking	-	-	107	10	3	-	-	19	-
G02-0015a	Fleet Services	-	-	825	11	4	-	-	21	-
G02-0015b	Fleet Services - Commuter Van	-	-	0	-	0	-	-	-	-
G02-0016	Development Disabilities	1	-	23	4	2	-	-	8	-
G02-0017a	Risk Management - P&C	-	-	133	13	4	-	-	24	-
G02-0017b	Risk Management - Workers' Compensation	-	-	181	39	16	-	-	74	-
G02-0018	Gov's Res Concl (Ceremonial Hse Gft)	-	-	1	-	1	-	-	-	-
G02-0021a	Plant Management (Leases)	-	-	669	253	13	-	-	472	-
G02-0021b	Plant Management (Repairs)	-	-	30	2	1	-	-	4	-
G02-0021c	Plant Management (Materials Transfer)	-	-	41	14	3	-	-	27	-
G02-0021d	Plant Management (Energy)	-	-	0	-	0	-	-	-	-
G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	5	-	2	-	-	-	-
G02-0021g	Plant Management (Janitorial Services)	-	-	14	25	1	-	-	46	-
G02-0024	MN Bookstore	-	-	89	13	5	-	-	24	-
G10-0026	Management Analysis	-	-	47	23	6	-	-	43	-
G02-0028	Office Supply Connection	-	-	418	8	3	-	-	16	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	10	24	2	-	-	45	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	24	14	2	-	-	27	-
G02-0029c	Cooperative Purchasing (Medical Supplies)	-	-	-	-	-	-	-	-	-
G02-0030	InterTechnologies Group	-	-	-	-	-	-	-	-	-
G02-0031	Central Mail	-	-	108	8	3	-	-	16	-
G02-0034	Other Non-allocable	-	-	15	2	5	-	-	5	-
G02-0035	Support Services (Planning)	-	-	-	-	-	-	-	-	-
G02-0036	Demography	-	-	9	4	1	-	-	8	-
G02-0037	MN Geospatial Information Office	0	-	26	15	7	-	-	29	-
G02-0038	Environmental Quality Board	-	-	10	6	2	-	-	11	-
G02-0040	Local Planning Assistance	-	-	-	-	-	-	-	-	-
G39-0042	Vets Affairs Faith Based Interagency	-	-	-	-	-	-	-	-	-
G02-0043	Surplus Services	-	-	49	9	4	-	-	16	-
G02-0044	RECS - Energy	-	-	1	-	2	-	-	-	-
G02-0045	SmART FMR	-	-	0	-	0	-	-	-	-
G02-0046	SmART HR	-	-	2	0	1	-	-	0	-
G02-0047	Grants Mgt	-	-	2	1	1	-	-	1	-
B04	AGRICULTURE DEPT	4	-	1,259	478	380	-	-	894	-
B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	104	12	7	-	-	22	-
B13	COMMERCE DEPT	58	-	967	359	88	-	-	670	-
B14	ANIMAL HEALTH BOARD	0	-	147	62	57	-	-	115	-
B20	EXPLORE MINNESOTA TOURISM	-	-	119	59	25	-	-	111	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	812	-	3,579	1,903	117	-	-	3,556	-
B34	HOUSING FINANCE AGENCY	-	-	628	243	37	-	-	453	-
B41	WORKERS COMP COURT OF APPEALS	-	-	10	15	1	-	-	28	-
B42	LABOR AND INDUSTRY DEPT	2	-	2,571	534	50	-	-	998	-

**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget  
Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

	Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2	MAPS Accounting Transactions - FY (Actual) 30.4	Number of FTE's - FY (Actual) 30.5	Number of Budget Transactions - FY (Actual) 30.6	Number of FTE's - FY (Actual) 30.7	MAPS Accounting Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	Number of FTE's - FY (Actual) 31.3	Net Administrative Expenditures by Division 32.2
	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance	Personnel Administration	MEDIATION SERVICES
B43	IRON RANGE RESOURCES & REHAB	-	-	324	81	22	-	-	151	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	49	8	2	-	-	15	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	8	2	2	-	-	4	-
B7P	ACCOUNTANCY BOARD	-	-	37	5	2	-	-	9	-
B7S	PRIVATE DETECTIVES BOARD	-	-	10	2	2	-	-	3	-
B82	PUBLIC UTILITIES COMM	-	-	69	53	12	-	-	100	-
B9D	AMATEUR SPORTS COMM	-	-	2	4	1	-	-	7	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	0	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	0	-	190	84	54	-	-	156	-
E26	MN STATE COLLEGES/UNIVERSITIES	284	-	11,632	18,214	615	-	-	34,045	-
E37	EDUCATION DEPARTMENT	264	-	893	474	382	-	-	885	-
E40	HISTORICAL SOCIETY	-	-	21	-	3	-	-	-	-
E44	FARIBAULT ACADEMIES	-	-	265	212	73	-	-	397	-
E50	ARTS BOARD	0	-	116	10	10	-	-	20	-
E60	OFFICE OF HIGHER EDUCATION	-	-	378	78	44	-	-	145	-
E77	ZOOLOGICAL BOARD	-	-	629	261	69	-	-	488	-
E81	UNIVERSITY OF MINNESOTA	-	-	12	-	8	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	0	-	0	-	-	-	-
E97	SCIENCE MUSEUM	-	-	0	-	0	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	1	3	0	-	-	6	-
G03	LOTTERY	-	-	25	166	8	-	-	309	-
G05	RACING COMMISSION	-	-	193	15	11	-	-	27	-
G06	ATTORNEY GENERAL	0	-	232	384	43	-	-	718	-
G09	GAMBLING CONTROL BOARD	-	-	34	36	6	-	-	67	-
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	-	-	710	56	35	-	-	104	-
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	1	-	0	-	-	-	-
G10c	ARRA	-	-	0	-	0	-	-	-	-
G16	ADMIN CAP PROJECT & RELOCATION	-	-	2	-	0	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	89	50	16	-	-	94	-
G19	INDIAN AFFAIRS COUNCIL	-	-	39	6	6	-	-	11	-
G38	INVESTMENT BOARD	-	-	22	24	4	-	-	45	-
G39	GOVERNORS OFFICE	-	-	59	42	5	-	-	78	-
G45	MEDIATION SERVICES DEPT	-	-	1	-	1	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	894	351	49	-	-	655	-
G53	SECRETARY OF STATE	1	-	245	96	50	-	-	180	-
G61	STATE AUDITOR	-	-	2	-	2	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	94	99	5	-	-	184	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	114	103	7	-	-	193	-
G67	REVENUE DEPT	-	-	707	1,658	112	-	-	3,099	-
G69	TEACHERS RETIREMENT ASSOC	-	-	105	92	2	-	-	171	-
G8H	MMB HIGHER EDUCATION	-	-	0	-	0	-	-	-	-
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	28	-	1	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	381	-	31	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	14	6	2	-	-	11	-
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	1	-	0	-	-	-	-
G98	VFW	-	-	-	-	-	-	-	-	-
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	44	10	10	-	-	18	-
G9K	ADMINISTRATIVE HEARINGS	-	-	104	92	7	-	-	171	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	42	6	5	-	-	11	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	30	5	4	-	-	9	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	13	5	4	-	-	9	-
G9Q	MMB - DEBT SERVICE	-	-	26	-	64	-	-	-	-
G9R	MMB NON-OPERATING	2	-	122	-	58	-	-	-	-
G9T	TREASURY - NON OPERATING	-	-	51	-	18	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	9	5	4	-	-	8	-
G9Y	DISABILITY COUNCIL	-	-	38	9	8	-	-	16	-



**State of Minnesota  
Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs  
Multiple Rate Method

		Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2	MAPS Accounting Transactions - FY (Actual) 30.4	Number of FTE's - FY (Actual) 30.5	Number of Budget Transactions - FY (Actual) 30.6	Number of FTE's - FY (Actual) 30.7	MAPS Accounting Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	Number of FTE's - FY (Actual) 31.3	Net Administrative Expenditures by Division 32.2
		Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Human Resource Management & Employee Insurance	Personnel Administration	MEDIATION SERVICES
GPR	PAYROLL CLEARING	-	-	0	-	0	-	-	-	-	-
H12	HEALTH DEPT	83	-	2,522	1,533	468	-	-	-	2,866	-
H55	HUMAN SERVICES DEPT	2,198	-	5,149	5,849	597	-	-	-	10,934	-
H55(b)	Human Services Institutions	-	-	2,648	2,100	153	-	-	-	3,925	-
H75	VETERANS AFFAIRS DEPT	-	-	1,572	1,260	142	-	-	-	2,354	-
H76	VETERANS HOME BOARD	-	-	13	-	8	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	117	27	5	-	-	-	50	-
H7C	NURSING BOARD	-	-	115	37	4	-	-	-	69	-
H7D	PHARMACY BOARD	0	-	194	13	5	-	-	-	24	-
H7F	DENTISTRY BOARD	-	-	113	11	4	-	-	-	21	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	27	6	4	-	-	-	11	-
H7J	OPTOMETRY BOARD	-	-	15	1	2	-	-	-	2	-
H7K	NURSING HOME ADMIN BOARD	-	-	34	10	6	-	-	-	20	-
H7L	SOCIAL WORK BOARD	-	-	80	13	6	-	-	-	24	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	24	2	3	-	-	-	3	-
H7Q	PODIATRIC MEDICINE BOARD	-	-	14	1	2	-	-	-	1	-
H7R	VETERINARY MEDICINE BOARD	-	-	18	2	3	-	-	-	4	-
H7S	EMERGENCY MEDICAL SERVICES BD	0	-	83	26	17	-	-	-	48	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	13	1	2	-	-	-	2	-
H7V	PSYCHOLOGY BOARD	-	-	40	10	3	-	-	-	19	-
H7W	PHYSICAL THERAPY BOARD	-	-	28	3	3	-	-	-	7	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	38	5	5	-	-	-	9	-
H9G	OMBUDSMAN MH/MR	-	-	22	20	2	-	-	-	38	-
J33	TRIAL COURTS	0	-	3,600	2,466	315	-	-	-	4,609	-
J52	PUBLIC DEFENSE BOARD	-	-	238	686	36	-	-	-	1,282	-
J58	COURT OF APPEALS	-	-	37	111	3	-	-	-	208	-
J65	SUPREME COURT	0	-	457	341	41	-	-	-	638	-
J68	TAX COURT	-	-	7	7	1	-	-	-	13	-
J70	JUDICIAL STANDARDS BOARD	-	-	11	2	2	-	-	-	4	-
L10	LEGISLATURE	-	-	79	99	24	-	-	-	184	-
L49	LEGISLATIVE AUDITOR	-	-	0	-	0	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	27	-	1,038	332	52	-	-	-	621	-
P07	PUBLIC SAFETY DEPT	33	-	14,698	2,418	606	-	-	-	4,520	-
P78	CORRECTIONS DEPT	1	-	4,320	4,880	490	-	-	-	9,122	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	32	14	7	-	-	-	26	-
P9E	SENTENCING GUIDELINES COMM	-	-	11	8	2	-	-	-	15	-
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	0	-	0	-	-	-	-	-
R18	ENVIRONMENTAL ASSISTANCE	-	-	0	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	0	-	1	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	15	-	10,080	3,190	1,109	-	-	-	5,963	-
R32	POLLUTION CONTROL AGENCY	9	-	1,237	1,102	308	-	-	-	2,059	-
R9P	WATER & SOIL RESOURCES BOARD	2	-	183	82	50	-	-	-	154	-
T79	TRANSPORTATION DEPT	308	-	21,577	5,588	620	-	-	-	10,446	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	4	-	2	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	-	-	-
XXX	Total	(0)	0	(0)	0	(0)	-	-	0	0	0

**State of Minnesota**  
**Statewide Cost Allocation Plan**

Fiscal Year 2011 Budget

Exhibit B—Allocation of General Support Costs

Multiple Rate Method

Number of FTE's - FY (Actual)	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Updated FY09 SARRA as of 1/1/10	
32.3	33.2	33.3	33.4	33.5	34.2	35.1	0
							0

DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	
1.2	Equipment Use Charge								-
G02-3.0	DEPARTMENT OF ADMINISTRATION								-
G02-3.2	ADMIN MANAGEMENT SERVICES								-
G02-3.3	Commissioner's Office								-
G02-3.4	Human Resources								-
G02-3.5	Financial Management and Reporting								-
G02-3.6	Fiscal Agent - Non allocable								-
G02-4.2	Government & Citizen Services								-
G02-4.4	Resource Recovery								-
G02-4.5	Real Estate & Construction Services								-
	Real Property Enterprise System \$2,485,982/10								-
G02-4.7	years /2011 beg year								-
G02-4.8	Materials Management								-
G02-4.9	Gift & Acceptance								-
G02-4.10	Central Mail								-
G02-4.11	Enterprise Performance Improvement								-
G02-4.12	Grants Mgt								-
G02-4.13	SmART FMR								-
G02-4.14	SmART HR								-
G02-4.15	Smart FMR/HR								-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								-
G46-6.3	IT Spend								-
G46-6.4	Small Agency Tech Projects								74,355
G46-6.5	OET - Non allocable								-
	Electronic Licensing \$7,330,264/10 years/ 2011								-
G46-6.6	beg year								-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET								-
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY								-
G10-9.2	TREASURY DIVISION								-
G10-9.3	Treasury								-
G10-9.4	Treasury - Other								59,992
G10-10.2	MMB - BUDGET DIVISION								-
G10-10.3	Analysis & Control (EBO's)								-
G10-10.4	Budget Operations and Planning								-
G10-10.5	Budget Division - Non Allocable								35,315
G10-11.2	MMB-ACCOUNTING DIVISION								-
G10-11.3	Central Payroll								-
G10-11.4	Accounting Services								-
G10-11.5	Financial Reporting								-
G10-11.6	Financial Reporting - Single Audit								-
G10-11.7	Accounting Services - Non Allocable								-
	MMB I.T - MANAGEMENT AND								-
G10-12.2	ADMINISTRATION								-
G10-12.4	MAPS Operations and System Support								-
G10-12.5	SEMA4 Operations and System Support								-
G10-12.6	Budget Service - Computer Operations								-
G10-12.7	SEMA4 Operations Special Billing								-
G10-12.8	MAPS Operations Special Billing								-
G10-12.9	MMB - OTHER - Non-Allocable								61,046
	Human Resource Management & Employee								-
G10-13.2	Insurance								-
G10-13.3	Personnel Administration								-
G10-13.5	Employee Relations - Non Allocable								103,117
G45-14.2	MEDIATION SERVICES								-
G45-14.3	State Agencies								-
G45-14.4	Mediation/Representation - General								33,872
L49-15.2	LEGISLATIVE AUDITOR								-

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
 Fiscal Year 2011 Budget  
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 Multiple Rate Method

	Number of FTE's - FY (Actual) 32.3	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Federal Cash Receipts - FY (Actual) 34.2	Updated FY09 \$ARRA as of 1/11/10 35.1	0 0
	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	0
DP#	Name							
L49-15.3	Financial Audits							-
L49-15.4	Program Audits							-
L49-15.5	Single Audits							-
L49-15.6	Audit Comm.							1,516
G61-16.2	STATE AUDITOR							-
ARRA - 17.3	ARRA							-
G02-3.0	DEPARTMENT OF ADMINISTRATION							-
G02-3.2	ADMIN MANAGEMENT SERVICES							-
G02-3.3	Commissioner's Office							-
G02-3.4	Human Resources							-
G02-3.5	Financial Management and Reporting							-
G02-3.6	Fiscal Agent - Non allocable							44,643
G02-4.2	Government & Citizen Services							-
G02-4.4	Resource Recovery							-
G02-4.5	Real Estate & Construction Services							-
G02-4.7	Real Property Enterprise System							-
G02-4.8	Materials Management							-
G02-4.9	Gift & Acceptance							-
G02-4.10	Central Mail							-
G02-4.11	Enterprise Performance Improvement							-
G02-4.12	Grants Mgt							-
G02-4.13	SmART FMR							-
G02-4.14	SmART HR							-
G02-4.15	Smart FMR/HR							-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							-
G46-6.3	IT Spend							-
G46-6.4	Small Agency Tech Projects							8,821
G46-6.5	OET - Non allocable							-
	Electronic Licensing \$7,330,264/10 years/ 2011							-
G46-6.6	beg year							-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET							-
G10-8.3	INTERNAL CONTROL & ACCOUNTABILITY							-
G10-9.2	TREASURY DIVISION							-
G10-9.3	Treasury							-
G10-9.4	Treasury - Other							7,392
G10-10.2	MMB - BUDGET DIVISION							-
G10-10.3	Analysis & Control (EBO's)							-
G10-10.4	Budget Operations and Planning							-
G10-10.5	Budget Division - Non Allocable							4,382
G10-11.2	MMB-ACCOUNTING DIVISION							-
G10-11.3	Central Payroll							-
G10-11.4	Accounting Services							-
G10-11.5	Financial Reporting							-
G10-11.6	Financial Reporting - Single Audit							-
G10-11.7	Accounting Services - Non Allocable							-
	MMB IT - MANAGEMENT AND							-
G10-12.2	ADMINISTRATION							-
G10-12.4	MAPS Operations and System Support							-
G10-12.5	SEMA4 Operations and System Support							-
G10-12.6	Budget Service - Computer Operations							-
G10-12.7	SEMA4 Operations Special Billing							-
G10-12.8	MAPS Operations Special Billing							-
G10-12.9	MMB - OTHER - Non-Allocable							7,522
	Human Resource Management & Employee							-
G10-13.2	Insurance							-
G10-13.3	Personnel Administration							-
G10-13.5	Employee Relations - Non Allocable							32,891
G45-14.2	MEDIATION SERVICES							-
G45-14.3	State Agencies	(1,537)						-

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
 Fiscal Year 2011 Budget  
 Exhibit B—Allocation of General Support Costs  
 Multiple Rate Method

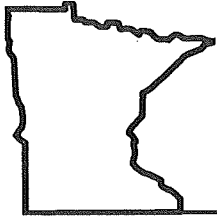
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	LEGISLATIVE AUDITOR					STATE AUDITOR	ARRA	0
DP# Name	State Agencies		Financial Audits	Program Audits	Single Audits			
G45-14.4 Mediation/Representation - General	-							35,966
L49-15.2 LEGISLATIVE AUDITOR	2	(867)						-
L49-15.3 Financial Audits	-	559	(559)					-
L49-15.4 Program Audits	-	234		(234)				-
L49-15.5 Single Audits	-	73			(73)			-
L49-15.6 Audit Comm.	-	1						1
G61-16.2 STATE AUDITOR	3					(1,407)		-
ARRA - 17.3 ARRA	-							510,833
0 0	-							-
G02-0002 State Archaeology	0					0		7,743
G02-0003 Public Broadcasting	-							18,895
G02-0005 Materials Service and Distribution	-							-
G02-0007 Public Info Policy Analysis - PIPA	0							12,847
G02-0009 Construction Services	1							57,983
G02-0010 Oil Overcharge (Stripper Wells)	-							33
G02-0011 Administration Cost Allocation	-							-
G02-0012 STAR	0					0		36,569
G02-0014 Capital Group Parking	0							65,288
G02-0015a Fleet Services	0							364,079
G02-0015b Fleet Services - Commuter Van	-							1,288
G02-0016 Development Disabilities	0					0		18,474
G02-0017a Risk Management - P&C	0							91,830
G02-0017b Risk Management - Workers' Compensation	1							152,215
G02-0018 Gov's Res Concl (Ceremonial Hse Gft)	-							485
G02-0021a Plant Management (Leases)	7							857,347
G02-0021b Plant Management (Repairs)	0							16,630
G02-0021c Plant Management (Materials Transfer)	0							42,296
G02-0021d Plant Management (Energy)	-							44
G02-0021f Plant Management (Facilities Repair & Replacement)	-							2,831
G02-0021g Plant Management (Janitorial Services)	1							46,193
G02-0024 MN Bookstore	0							62,507
G10-0026 Management Analysis	1							59,972
G02-0028 Office Supply Connection	0							182,832
G02-0029a Cooperative Purchasing (CPV)	1							49,127
G02-0029b Cooperative Purchasing (MMCAP)	0							36,734
G02-0029c Cooperative Purchasing (Medical Supplies)	-							-
G02-0030 InterTechnologies Group	-							-
G02-0031 Central Mail	0							60,457
G02-0034 Other Non-allocable	0							12,270
G02-0035 Support Services (Planning)	-							-
G02-0036 Demography	0							12,598
G02-0037 MN Geospatial Information Office	0					0		50,461
G02-0038 Environmental Quality Board	0							14,980
G02-0040 Local Planning Assistance	-							-
G39-0042 Vets Affairs Faith Based Interagency	-							-
G02-0043 Surplus Services	0							38,062
G02-0044 RECS - Energy	-							837
G02-0045 SmART FMR	-							5
G02-0046 SmART HR	0							1,335
G02-0047 Grants Mgt	0							2,321
B04 AGRICULTURE DEPT	12		9	2		1		542,353
B11 BARBER/COSMETOLOGIST EXAMINERS	0		2					56,624
B13 COMMERCE DEPT	9		6		2	20		602,586
B14 ANIMAL HEALTH BOARD	2		2			0		59,616
B20 EXPLORE MINNESOTA TOURISM	2		3					62,871
B22 EMPLOYMENT & ECONOMIC DEVELPMT	49		29	9	13	278		1,803,951
B34 HOUSING FINANCE AGENCY	6		0					221,664
B41 WORKERS COMP COURT OF APPEALS	0		1					8,914
B42 LABOR AND INDUSTRY DEPT	14		10	33		1		790,286

State of Minnesota  
**Statewide Cost Allocation Plan**  
 Fiscal Year 2011 Budget  
 Exhibit B—Allocation of General Support Costs  
 Multiple Rate Method

		Number of FTE's - FY (Actual) 32.3	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Federal Cash Receipts - FY (Actual) 34.2	Updated FY09 \$ARRA as of 11/1/10 35.1	0 0
DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	0
B43	IRON RANGE RESOURCES & REHAB	2	-	10	-	-	-	-	139,878
B7E	ARCHITECTURE, ENGINEERING BD	0	-	4	-	-	-	-	34,448
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	-	-	-	-	17,427
B7P	ACCOUNTANCY BOARD	0	-	1	-	-	-	-	20,040
B7S	PRIVATE DETECTIVES BOARD	0	-	-	-	-	-	-	2,285
B82	PUBLIC UTILITIES COMM	1	-	4	-	-	-	-	50,563
B9D	AMATEUR SPORTS COMM	0	-	3	-	-	-	-	31,881
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	81
E25	CENTER FOR ARTS EDUCATION	2	-	6	-	-	0	-	96,438
E26	MN STATE COLLEGES/UNIVERSITIES	471	-	38	28	-	97	-	5,812,871
E37	EDUCATION DEPARTMENT	12	-	19	13	7	90	-	773,582
E40	HISTORICAL SOCIETY	-	-	0	-	-	-	-	4,108
E44	FARIBAULT ACADEMIES	5	-	8	-	-	-	-	151,346
E50	ARTS BOARD	0	-	1	-	-	0	-	52,704
E60	OFFICE OF HIGHER EDUCATION	2	-	-	-	-	-	-	98,661
E77	ZOOLOGICAL BOARD	7	-	4	-	-	-	-	211,761
E81	UNIVERSITY OF MINNESOTA	-	-	0	-	-	-	-	19,115
E85	HUMANITIES COMMISSION	-	-	-	-	-	-	-	28
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	87
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-	-	-	736
G03	LOTTERY	4	-	4	-	-	-	-	73,924
G05	RACING COMMISSION	0	-	1	-	-	-	-	45,328
G06	ATTORNEY GENERAL	10	-	6	-	-	0	-	166,484
G09	GAMBLING CONTROL BOARD	1	-	1	-	-	-	-	17,678
G10	EMPLOYEE INSURANCE & LABOR RELATIONS	1	-	-	-	-	-	-	201,591
G10b	BIS UPGRADE BILLIED TO DHS & TRANSPORTATION	-	-	-	-	-	-	-	1,258
G10c	ARRA	-	-	-	-	-	-	-	12
G16	ADMIN CAP PROJECT & RELOCATION	-	-	-	-	-	-	-	277
G17	HUMAN RIGHTS DEPT	1	-	-	-	-	-	-	43,841
G19	INDIAN AFFAIRS COUNCIL	0	-	1	-	-	-	-	75,460
G38	INVESTMENT BOARD	1	-	43	-	-	-	-	226,803
G39	GOVERNORS OFFICE	1	-	6	-	-	-	-	50,281
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	273
G46	OFFICE OF ENTERPRISE TECHNOLOGY	9	-	-	-	-	-	-	300,934
G53	SECRETARY OF STATE	2	-	6	-	-	0	-	190,045
G61	STATE AUDITOR	-	-	5	-	-	-	-	25,451
G62	MINN STATE RETIREMENT SYSTEM	3	-	26	-	-	-	-	207,727
G63	PUBLIC EMPLOYEES RETIRE ASSOC	3	-	21	-	-	-	-	190,086
G67	REVENUE DEPT	43	-	59	-	0	-	-	1,192,543
G69	TEACHERS RETIREMENT ASSOC	2	-	27	-	-	-	-	206,096
G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	68
G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	4,240
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	66,101
G92	OMBUDSPERSON FOR FAMILIES	0	-	1	-	-	-	-	6,809
G93	MILLITARY ORDER OF PURPLE HEART	-	-	-	-	-	-	-	852
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	201
G98	VFW	-	-	-	-	-	-	-	852
G99	DISABLED AMERICAN VETS	-	-	-	-	-	-	-	852
G9J	CAMPAIGN FINANCE BOARD	0	-	2	-	-	-	-	96,399
G9K	ADMINISTRATIVE HEARINGS	2	-	-	-	-	-	-	43,621
G9L	BLACK MINNESOTANS COUNCIL	0	-	5	-	-	-	-	35,721
G9M	CHICANO LATINO AFFAIRS COUNCIL	0	-	-	-	-	-	-	7,805
G9N	ASIAN-PACIFIC COUNCIL	0	-	1	-	-	-	-	7,442
G9Q	MMB - DEBT SERVICE	-	-	-	-	-	-	-	12,913
G9R	MMB NON-OPERATING	-	-	-	-	-	1	-	28,484
G9T	TREASURY - NON OPERATING	-	-	-	-	-	-	-	10,251
G9X	CAPITOL AREA ARCHITECT	0	-	-	-	-	-	-	3,921
G9Y	DISABILITY COUNCIL	0	-	-	-	-	-	-	75,934

State of Minnesota  
**Statewide Cost Allocation Plan**  
 Fiscal Year 2011 Budget  
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 Multiple Rate Method

	Number of FTE's - FY (Actual) 32.3	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Federal Cash Receipts - FY (Actual) 34.2	Updated FY09 \$ARRA as of 1/1/10 35.1	0	0
	LEGISLATIVE AUDITOR					STATE AUDITOR	ARRA	0	
DP#	Name	State Agencies	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ARRA	0	
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	49
H12	HEALTH DEPT	40	7	2	10	28	-	-	1,233,657
H55	HUMAN SERVICES DEPT	151	45	22	30	753	-	-	4,022,400
H55(b)	Human Services Institutions	54	-	-	-	-	-	-	936,491
H75	VETERANS AFFAIRS DEPT	33	12	-	-	-	-	-	631,378
H76	VETERANS HOME BOARD	-	14	-	-	-	-	-	72,275
H7B	MEDICAL PRACTICE BOARD	1	-	-	-	-	-	-	74,422
H7C	NURSING BOARD	1	1	-	-	-	-	-	119,705
H7D	PHARMACY BOARD	0	1	-	-	0	-	-	71,653
H7F	DENTISTRY BOARD	0	-	-	-	-	-	-	36,488
H7H	CHIROPRACTIC EXAMINERS BOARD	0	1	-	-	-	-	-	14,441
H7J	OPTOMETRY BOARD	0	-	-	-	-	-	-	4,854
H7K	NURSING HOME ADMIN BOARD	0	1	-	-	-	-	-	20,510
H7L	SOCIAL WORK BOARD	0	-	-	-	-	-	-	27,451
H7M	MARRIAGE & FAMILY THERAPY BD	0	-	-	-	-	-	-	7,359
H7Q	PODIATRIC MEDICINE BOARD	0	-	-	-	-	-	-	3,133
H7R	VETERINARY MEDICINE BOARD	0	-	-	-	-	-	-	6,500
H7S	EMERGENCY MEDICAL SERVICES BD	1	3	-	-	0	-	-	37,994
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	-	-	-	-	4,231
H7V	PSYCHOLOGY BOARD	0	-	-	-	-	-	-	13,412
H7W	PHYSICAL THERAPY BOARD	0	-	-	-	-	-	-	14,672
H7X	BEHAVIORAL HEALTH & THERAPY BD	0	1	-	-	-	-	-	17,745
H9G	OMBUDSMAN MH/MR	1	-	-	-	-	-	-	11,897
J33	TRIAL COURTS	64	0	-	-	0	-	-	1,168,736
J52	PUBLIC DEFENSE BOARD	18	1	2	-	-	-	-	180,400
J58	COURT OF APPEALS	3	-	-	-	-	-	-	29,942
J65	SUPREME COURT	9	5	1	-	0	-	-	259,686
J68	TAX COURT	0	-	-	-	-	-	-	3,821
J70	JUDICIAL STANDARDS BOARD	0	0	-	-	-	-	-	2,953
L10	LEGISLATURE	3	-	-	90	-	-	-	178,796
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	940
P01	MILITARY AFFAIRS DEPT	9	-	-	-	1	9	-	407,242
P07	PUBLIC SAFETY DEPT	63	8	2	3	11	-	-	3,758,240
P78	CORRECTIONS DEPT	126	17	28	-	0	-	-	2,177,833
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-	-	-	-	9,903
P9E	SENTENCING GUIDELINES COMM	0	1	-	-	-	-	-	6,847
P9Z	AUTOMOBILE THEFT PREVENTION BD	-	-	-	-	-	-	-	49
R18	ENVIRONMENTAL ASSISTANCE	-	-	-	-	-	-	-	9
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	215
R29	NATURAL RESOURCES DEPT	82	29	3	4	5	-	-	2,843,543
R32	POLLUTION CONTROL AGENCY	28	7	-	-	3	-	-	591,703
R9P	WATER & SOIL RESOURCES BOARD	2	8	0	-	1	-	-	105,753
T79	TRANSPORTATION DEPT	144	15	-	2	106	-	-	6,058,050
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1	-	-	-	-	-	24,376
0	Other	-	12	-	-	-	-	-	67,078
0	0	-	-	-	-	-	-	-	-
XXX	Total	0	0	(0)	(0)	(0)	43,432,695	43,432,695	510,833 42,921,862



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

***SCHEDULE 1.0***

**EQUIPMENT USE CHARGE**

The allowable equipment usage charge is allocated in lieu of depreciation. The accumulation of assets to be included in the equipment use charge is based on all purchases of equipment over \$5000.

A usage charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 2011. Equipment usage charges are not included for units of Administration funded through revolving funds.

**Ref.:** *OMB A-87, Attachment B, Part 15*

Exhibit C

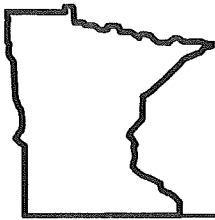
State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2011  
First Stepdown

EQUIPMENT USE CHARGE

Schedule No. 1.1

	<span style="border: 1px solid black; padding: 2px;">1.2</span>	
	Equipment Use Charge	General Support Allocation
Total Eligible Direct Costs:	153,744	153,744
Add: Allocated Costs		
Sum of Allocated Costs	153,744	153,744
Distribution of Allocated Costs	-	-
Total Allocated Costs	153,744	153,744
Less: Disallowed Costs	-	
Net Allocable Costs	<u>153,744</u>	<u>153,744</u>





STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES

**SCHEDULE 3.0**

**DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES**

The Department of Administration provides management, procurement, and related services to state agencies that are funded by the State's general fund and other sources. This agency also provides a number of services, (including fleet services, plant maintenance, and office supply) which operate as internal service funds and are funded through direct billings to state agencies. Services are also provided through enterprise funds (including bookstore and surplus property) and are funded through direct billing to customers. The department also provides services to the public in connection with public television and other stakeholders.

Management Services provides internal leadership and specialized services and includes the general fund support costs for the Office of the Commissioner, Human Resources Division, and Financial Management and Reporting Division. Allowable costs have been divided into functional units and allocated as follows.

All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2009 net cost of these sub-centers.

- Costs of the Human Resources and Commissioner's office have been allocated to units *within the department* based on actual full time equivalent employees in each cost-center within the department in FY 2009.
- Costs of the Financial Management and Reporting Division have been allocated to units *within the department* based on accounting transactions in each cost center within the department in FY 2009.

Ref.: OMB A-87, Attachment A part C, and Attachment B part 13

**Exhibit C**

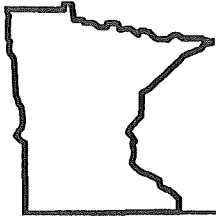
**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2011  
First Stepdown**

**ADMINISTRATION - MANAGEMENT SERVICES**

*Schedule No. 3.1*

3.3	3.4	3.5	3.6
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	Administration - Management Services	Commissioner's Office	Human Resources	Financial Management and Reporting	Fiscal Agent - Non Allocable
<b>Total Eligible Direct Costs</b>	1,677,109	472,000	425,000	780,109	
<b>Add: Allocated Costs</b>	0				
Equipment Use Charge					
<b>Sum of Allocated Costs</b>	1,677,109	472,000	425,000	780,109	
<b>Distribution of Allocated Costs</b>					
<b>Total Allocated Costs</b>	1,677,109	472,000	425,000	780,109	
<b>Less: Disallowed Costs</b>	-				
<b>Net Allocable Costs</b>	1,677,109	472,000	425,000	780,109	



STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES

**SCHEDULE 4.0**

**DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES**

Provide a broad range of services to state agencies, local units of government, and citizens of Minnesota. Allowable costs have been divided into functional units and allocated as follows:

The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2009 net cost of these activities.

- Government and Citizen Services – General support costs allocated to this cost center have been apportioned amount its activities based on FY 2009 net cost of these activities.
- Resource Recovery – administers the recycling program, including the State Recycling center. Costs are allowable for plan purposes and have been allocated based on operating costs paid in FY 2009.
- Real Estate & Construction Services - provides real estate services to state agencies that result in obtaining quality, efficient, and cost-effective property that meets the state's needs and selling state property in a manner that maximizes a return to the state. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in FY 2009.
- Real Property Enterprise System – is a computer aided facility management system. It helps state agencies manage building operations and preventative maintenance, manage leased properties, space and forecast future needs. The cost of this internally generated software have been collected over the life of the project and amortized over 10 year. Costs are allowable for plan purposes and have been allocated based on the square feet of agencies using the system.
- Materials Management - facilitates the strategic acquisition of goods and services for the State of Minnesota and other governmental entities and to provide retail and publishing services through Minnesota's Bookstore. Costs are allocated based on the count of FY 2009 purchase orders.
- Central Mail Services - provides interdepartmental mail delivery, processing of outside mail received or mailed by state agencies, and costs of postal clerk have been allocated based on FY 2009 postage charges. Costs of postage are directly charged through a revolving fund.
- Enterprise Performance Improvement- provides assistance to agencies on improving organizational performance through enhanced or re-engineered processes that improve efficiency and quality, and reduce processing time and cost. Leadership, coordination, and support is provided for reporting state agency goals, priorities, and progress to the public. These costs are allowable for plan purposes and have been allocated based on actual FTE's for FY 2009.
- Grants Management - standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
- Small Agency Resource Teams (SmART) offer expert human resource (HR) and financial management (FMR) business support services to their clients in state government. HR costs are allocated to supported agencies based on actual FTE's for FY2009. FMR costs are allocated to supported agencies based on count of accounting transactions for FY 2009.
- The legislature appropriates money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.

Other costs, such as architectural design services, which are included in this unit, are considered general government and have not been allocated.

**Ref.:** OMB A-87, Attachment B, parts 25, 32, 37  
OMB Circular A-102 2. Post Award Policies

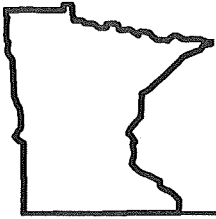
Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.4	4.5	4.7	4.8	4.9	4.10	4.11	4.12	4.13	4.14	4.15	
	Government & Citizen Services	General Support	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System	Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Smart FMR/HR
<b>Total Eligible Direct Costs</b>	4,627,719	0	461,000	433,980	967,598	1,935,964	-	443,000	136,000	177	154,000	96,000	0
<b>Add: Allocated Costs</b>													
Equipment Use Charge	46,128	0	16,495	-	-	29,632	0	0	0	0	0	0	0
Admin Mgmt-Commissioner's Office	413,495	41,350											
Admin Mgmt-Human Resources	34,888	34,888											
Admin Mgmt-Financial Mgmt and Reporting	19,943	19,943											
<b>Sum of Allocated Costs</b>	4,770,027	96,180	477,495	433,980	967,598	1,965,596	0	443,000	136,000	177	154,000	96,000	0
<b>Distribution of Allocated Costs</b>		(96,180)	10,740	9,497	-	52,813	-	9,211	7,517	1,029	3,119	2,253	-
<b>Total Allocated Costs</b>	4,770,027	(0)	488,236	443,477	967,598	2,018,409	-	452,211	143,517	1,206	157,119	98,253	-
<b>Less: Disallowed Costs</b>													
<b>Net Allocable Costs</b>	<b>4,770,027</b>	<b>(0)</b>	<b>488,236</b>	<b>443,477</b>	<b>967,598</b>	<b>2,018,409</b>	<b>-</b>	<b>452,211</b>	<b>143,517</b>	<b>1,206</b>	<b>157,119</b>	<b>98,253</b>	<b>-</b>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 6.0**

**OFFICE OF ENTERPRISE TECHNOLOGY**

The Office of Enterprise Technology provides oversight, leadership and direction for information and telecommunications technology policy and the management, delivery and security of information and telecommunications technology systems and services in Minnesota.

- General support costs allocated to this cost center have been apportioned among its activities based on FY 2011 net cost of these activities.
- Expenditures for all IT costs are statistics used to allocate allocable costs.
- Electronic Licensing is an application to securely manage online business and professional licensing for the state. The cost of this internally generated software have been collected over the life of the project and amortized over 10 year. Costs are allowable for plan purposes and have been allocated based on the number of licenses anticipated per agencies using the system.

**Ref.:** *OMB A-87, Attachment B, part 6*  
*OMB Circular A-102 2. Post Award Policies*

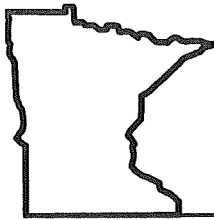
Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 First Stepdown

OFFICE OF ENTERPRISE TECHNOLOGY

Schedule No. 6.1

	6.2	6.3	6.4	6.6	6.5	
	Office of Enterprise Technology	General Support	IT Spend	Small Agency Tech Projects	Electronic Licensing	Other Non- Allocable
<b>Total Eligible Direct Costs</b>	6,410,160	1,510,052	4,167,082	-	733,026	
<b>Add: Allocated Costs</b>						
Equipment Use Charge	6,536		6,536			
<b>Admin - Management Services</b>						
Human Resources	26,762	26,762				
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	1,045	1,045				
Materials Mgt	2,160	2,160				
Central Mail	2	2				
Enterprise Performance Improvement	98	98				
<b>Sum of Allocated Costs</b>	6,446,762	1,540,118	4,173,618	-	733,026	-
<b>Distribution of Allocated Costs</b>		(1,540,118)	1,465,762	74,355		-
<b>Total Allocated Costs</b>	6,446,762	0	5,639,381	74,355	733,026	-
<b>Less: Disallowed Costs</b>	74,355			74,355		
<b>Net Allocable Costs</b>	<u>6,372,407</u>	<u>0</u>	<u>5,639,381</u>	<u>-</u>	<u>733,026</u>	<u>-</u>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 8.0**

**MINNESOTA MANAGEMENT & BUDGET —FISCAL MANAGEMENT AND ADMINISTRATION**

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes internal controls and accountability, personnel, accounting services, and treasury.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2011.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

Services related to economic analysis, and accounting for state debt and investment records are considered general government expense and are, therefore, unallowable.

The Office of the State Treasurer's division is responsible for cash management; bank account administration and reconciliation; check (warrant) signing and processing; and other related activities. Costs of these services have been separated and are allowable for plan purposes. They have been allocated based on the total number of accounting transactions issued for each department.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

**Ref.:** *OMB A-87, Attachment B, part 6*  
*OMB Circular A-102 2. Post Award Policies*

Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 First Stepdown

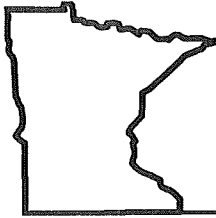
MINNESOTA MANAGEMENT & BUDGET (MMB)—FISCAL MANAGEMENT &

Schedule No. 8.1

8.2	8.3	9.2	10.2
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	Minnesota Management & Budget	General Support	Internal Controls & Accountability	Treasury Division	Budget Division
Total Eligible Direct Costs	5,285,463	2,601,947	518,709		
<b>Add: Allocated Costs</b>					
Equipment Use Charge	718	378			
<b>Admin - Government &amp; Citizen Services</b>					
Resource Recovery	1,892	1,229			
Materials Mgt	5,266	5,266			
Central Mail	4,683	4,683			
Performance Measurement	529	529			
<b>Office of Enterprise Technology</b>					
IT Spend	106,880	106,880			
<b>Sum of Allocated Costs</b>	<b>5,405,430</b>	<b>2,720,911</b>	<b>518,709</b>	<b>-</b>	<b>-</b>
<b>Distribution of Allocated Costs</b>		<b>(2,720,911)</b>		<b>193,675</b>	<b>262,133</b>
<b>Total Allocated Costs</b>	<b>455,808</b>	<b>-</b>	<b>518,709</b>	<b>193,675</b>	<b>262,133</b>
Less: Disallowed Costs	61,046				
<b>Net Allocable Costs</b>	<b>394,762</b>	<b>-</b>		<b>193,675</b>	<b>262,133</b>





**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 9.0***

**MINNESOTA MANAGEMENT AND BUDGET—TREASURY DIVISION**

This division is responsible for cash management; bank account administration and reconciliation; check (warrant) signing and processing; and other related activities. Costs of these services have been separated and are allowable for plan purposes. They have been allocated based on the total number of accounting transactions issued for each department.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

**Ref.:** *OMB Circular A-102 2. Post Award Policies*

Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 First Stepdown

MMB—TREASURY DIVISION

Schedule No. 9.1

	9.2		9.3		9.4	
	Treasury Division	General Support	Treasury	Non- Allocable		
Total Eligible Direct Costs	1,282,815		1,282,815	-		
Add: Allocated Costs						
MMB - Treasury Division						
General Support	193,675	193,675				
Sum of Allocated Costs	1,476,490	193,675	1,282,815	-		
Distribution of Allocated Costs	-	(193,675)	133,683	59,992		
Total Allocated Costs	1,476,490	-	1,416,498	59,992		
Less: Disallowed Costs	59,992					59,992
Net Allocable Costs	<u>1,416,498</u>	<u>-</u>	<u>1,416,498</u>	<u>-</u>		



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 10.0**

**MINNESOTA MANAGEMENT AND BUDGET—BUDGET DIVISION**

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A Finance Department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2011. Executive budget officers' salaries are allocated to state agencies based on accounting transactions.

A portion of the Executive Budget Officers duties includes policy analysis, which is considered allocable for plan purposes. The unit also performs certain functions relating to support of the state legislative process, which have been disallowed as general government.

The Budget Support Unit prepares the budget document, reviews budget and grant funding changes, and other related services to ensure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. These functions are allowable for plan purposes and have been allocated based on the number of budget transactions processed in the state's accounting system during FY 2011.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

**Ref.:** *OMB Circular A-102 2. Post Award Policies*

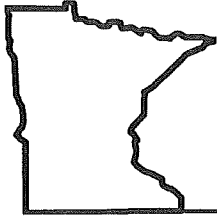
**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2011  
First Stepdown**

**MMB—BUDGET DIVISION**

*Schedule 10.1*

	10.2	10.3	10.4	10.5	
	Budget Division	General Support	Analysis & Controls	Budget Operations & Planning	Budget Division- Gen Govt
<b>Total Eligible Direct Costs</b>	1,832,716	-	1,196,313	636,403	-
<b>Add: Allocated Costs</b>					
<b>MMB - Budget Division</b>					
General Support	262,133	262,133			
<b>Sum of Allocated Costs</b>	2,094,849	262,133	1,196,313	636,403	-
<b>Distribution of Allocated Costs</b>	-	(262,133)	148,056	78,762	35,315
<b>Total Allocated Costs</b>	2,094,849	(0)	1,344,369	715,165	35,315
<b>Less: Disallowed Costs</b>	35,315				35,315
<b>Net Allocable Costs</b>	2,059,534	(0)	1,344,369	715,165	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 11.0**

**MINNESOTA MANAGEMENT AND BUDGET—ACCOUNTING DIVISION**

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division also includes the Financial Reporting and Internal Control Sections. The Financial Reporting Section reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report. The Internal Control Section reviews internal control procedures of state agencies to ensure that they are properly following Finance procedures. This unit is also responsible for the preparation of the statewide cost allocation plan. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2011.

Minnesota Management and Budget is also the lead state agency for federal single audit purposes. These costs are budgeted in the Financial Reporting Section but have been segregated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during FY 2011.

The cost of central payroll is allowable and has been allocated based on total FY 2011 FTE's.

Agency Assistance is also included in these costs. This group is responsible for assisting agencies with accounting and payroll system questions. In addition, they set up training for agencies on these systems. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2011.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

**Ref.:** *OMB A-87, Attachment B, Parts 4, 8*  
*OMB Circular A-102 2. Post Award Policies*

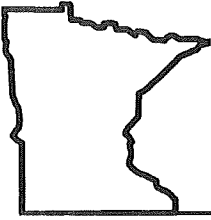
Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 First Stepdown

MMB—ACCOUNTING DIVISION

Schedule 11.1

	11.2	11.3	11.4	11.5	11.6	
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
Total Eligible Direct Costs	3,959,097	-	1,241,549	1,388,535	1,287,800	41,213
<b>Add: Allocated Costs</b>						
Equipment Use Charge	3,784				3,784	
<b>MMB - Accounting Division</b>						
General Support	454,142	454,142				
<b>Sum of Allocated Costs</b>	4,417,023	454,142	1,241,549	1,388,535	1,291,584	41,213
<b>Distribution of Allocated Costs</b>	-	(454,142)	145,325	154,314	149,684	4,819
<b>Total Allocated Costs</b>	4,417,023	-	1,386,874	1,542,849	1,441,268	46,032
<b>Less: Disallowed Costs</b>	-					
<b>Net Allocable Costs</b>	<b>4,417,023</b>	<b>-</b>	<b>1,386,874</b>	<b>1,542,849</b>	<b>1,441,268</b>	<b>46,032</b>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 12.0**

**MMB—INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION**

The Management and Administration Division of Minnesota Management and Budget provides technical systems support and related services for all of the statewide administrative systems. These systems include: the accounting and procurement (MAPS), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BIS), and information access (IA). This division also provides Minnesota Management and Budget programs Local Area Network (LAN) support and voice communications support.

These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2011.

The MAPS costs are based upon accounting transactions; the SEMA 4 costs are based upon FTE counts; and BIS costs are based upon budget transactions. The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

**Ref.:** *OMB A-87, Attachment A, parts C and F*  
*OMB Circular A-102 2. Post Award Policies*

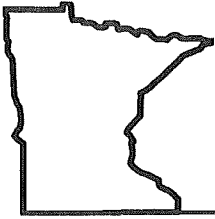
State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
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**MMB—IT MANAGEMENT & ADMINISTRATION**

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	
	Information Systems	General Support	MAPS Operations & System Support	SEMA4 Operations & System Support	Budget Services Computer Operations	SEMA4 Special Billing	MAPS Special Billing
<b>Total Eligible Direct Costs</b>	11,500,284	2,164,807	1,449,285	881,964	226,953	1,694,319	5,082,956
<b>Add: Allocated Costs</b>							
Equipment Usage Charge	54,748	340	-	0	705	17,405	36,299
<b>Admin Government &amp; Citizen Services</b>							
Resource Recovery	441	441					
<b>MMB - IT Management &amp; Administration</b>							
General Support	1,298,516	1,298,516	-	-	-	-	-
<b>Sum of Allocated Costs</b>	12,853,990	3,464,105	1,449,285	881,964	227,658	1,711,724	5,119,255
<b>Distribution of Allocated Costs</b>		(3,464,105)	2,087,077	1,215,784	161,244	-	-
<b>Total Allocated Costs</b>	12,853,990	0	3,536,362	2,097,748	388,902	1,711,724	5,119,255
<b>Less: Disallowed Costs</b>	-						
<b>Net Allocable Costs</b>	12,853,990	0	3,536,362	2,097,748	388,902	1,711,724	5,119,255





**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

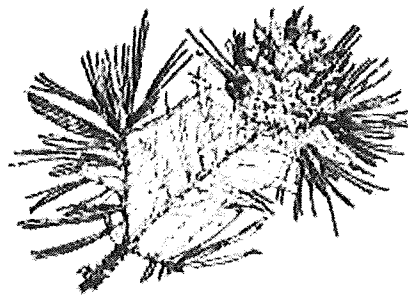
**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

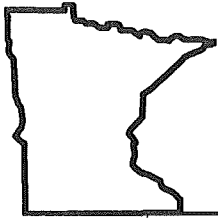
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***SCHEDULE N/A***

**MINNESOTA MANAGEMENT AND BUDGET—OTHER SERVICES**

The Minnesota Management and Budget, Other Services includes the Economic Analysis and Debt Management Units. Both of these units are considered general government expense and are therefore, unallowable.





**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2009 ACTUAL**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 13.0**

**MMB—HUMAN RESOURCE MANAGEMENT & EMPLOYEE INSURANCE**

The Department of Employee Relations was eliminated on May 30, 2008. The functions of this department were transferred as follows:

- Center for Health Care Purchasing Improvement transferred to Minnesota Department of Health
- Workers' Compensation transferred to Minnesota Department of Administration
- Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration transferred to Minnesota Management and Budget. Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2009.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2009 net cost of these activities.

Training costs, as well as costs of administering the employee's insurance, and workers compensation programs will continue to be billed directly to agencies. These costs have been excluded from the allocable cost pool prior to the allocation.

**Ref.:** OMB A-87, Attachment B, parts 7, 13, 22

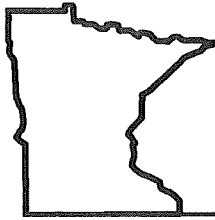
Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 First Stepdown

MMB - HUMAN RESOURCE MANAGEMENT & EMPLOYEE INSURANCE

Schedule No. 13.1

	13.2	13.3	13.5
	Human Resource Management & Employee Insurance	General Support	Personnel Administration
			Non- Allocable
Total Eligible Direct Costs	3,169,348	-	3,169,348
<b>Add: Allocated Costs</b>			
Equipment Use Charge	668		668
<b>Admin Government &amp; Citizen Services</b>			
Resource Recovery	222	222	
<b>MMB - HR Management &amp; Employee Insurance</b>			
General Support	451,399	451,399	
<b>Sum of Allocated Costs</b>	3,621,637	451,621	3,170,016
<b>Distribution of Allocated Costs</b>		(451,621)	103,117
<b>Total Allocated Costs</b>	3,621,637	-	3,518,520
<b>Less: Disallowed Costs</b>	103,117		103,117
<b>Net Allocable Costs</b>	<u>3,518,519</u>	<u>-</u>	<u>3,518,520</u>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 14.0**

**DEPARTMENT OF MEDIATION SERVICES**

The Department of Mediation Services conducts hearings for public and private sector collective bargaining groups, and provides arbitration and mediation services at the request of parties to collective bargaining agreements. All costs of this activity are charged to the state General Fund, state agencies are not directly charged.

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2011.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

Costs of services to other public and private sector employees are considered general government and have not been allocated.

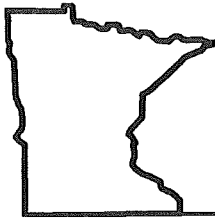
**Ref.:** OMB A-87, Attachment B, Part 8

**State of Minnesota**  
**Summary of Allocated Costs**  
**Budget State Fiscal Year 2011**  
**First Stepdown**

**DEPARTMENT OF MEDIATION SERVICES**

*Schedule No.14.1*

	14.2	14.3	14.4	
	Department of Mediation Services	General Support	Mediation Services - State Agencies	All Others
<b>Total Eligible Direct Costs</b>	27,579	-	27,579	-
<b>Add: Allocated Costs</b>				
Equipment Use Charge	14	14		
<b>Admin - Government &amp; Citizen Services</b>				
Resource Recovery	115	115		
Materials Management	650	650		
Central Mail	167	167		
Enterprise Performance Improvement	36	36		
SmART HR	28,584	28,584		
<b>Office of Enterprise Technology</b>				
IT Spend	1,506	1,506		
<b>MMB-General Support</b>				
Internal Controls & Accountability	63	63		
<b>MMB-Treasury Division</b>				
Treasury	128	128		
<b>MMB-Budget Division</b>				
Analysis & Control (EBO's)	164	164		
Budget Operations and Planning	179	179		
<b>MMB-Accounting Division</b>				
Central Payroll	350	350		
Accounting Services	188	188		
Financial Reporting	176	176		
<b>MMB - IT Management &amp; Administration</b>				
MAPS Operations and System Support	431	431		
SEMA4 Operations and System Support	529	529		
Budget Service - Computer Operations	97	97		
SEMA4 Operations Special Billing	432	432		
MAPS Operations Special Billing	624	624		
<b>MMB - HR Management &amp; Employee Insurance</b>				
Personnel Administration	888	888		
<b>Sum of Allocated Costs</b>	62,899	35,320	27,579	-
<b>Distribution of Allocated Costs</b>		(35,320)	1,448	33,872
<b>Total Allocated Costs</b>	62,899	0	29,027	33,872
<b>Less: Disallowed or Unallocable Costs</b>	(33,872)			(33,872)
<b>Net Allocable Costs</b>	29,027	0	29,027	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 15.0**

**OFFICE OF LEGISLATIVE AUDITOR**

The Office of the Legislative Auditor (OLA) is responsible for annual audits of all state revenues and expenditures, special audits as assigned, coordinating audit services for federal single audit, and program evaluation.

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2011 allocation statistic.

These costs for coordinating audit services for the federal single audit are budgeted in the Finance Audits section. They are separated for allocation purposes and allocated based on the actual hours of service for FY 2011.

Program Evaluation costs are only allocated in the actual plan. The allocation of budgeted costs would have a material impact on agencies. By the nature of program evaluations, there is no practical means of anticipating the programs to be audited or the number of hours required for each evaluation. Therefore, they are not allocated.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

**Ref.:** *OMB A-87, Attachment B, part 4*  
*OMB Circular A-102 2. Post Award Policies*

Exhibit C

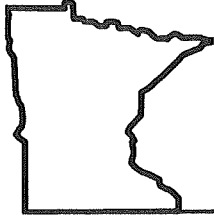
State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 First Stepdown

OFFICE OF LEGISLATIVE AUDITOR

Schedule No.15.1

	15.2	15.3	15.4	15.5	15.6	
	Office of Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audit	General Government Non-Allocable
<b>Total Eligible Direct Costs</b>	4,439,448	1,214,885	2,831,732	-	392,831	-
<b>Add: Allocated Costs</b>						
Equipment Use Charge	4,451	4,451				
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	453	453				
Materials Management	2,044	2,044				
Central Mail	694	694				
Enterprise Performance Improvement	181	181				
<b>Office of Enterprise Technology</b>						
IT Spend	6,944	6,944				
<b>MMB-General Support</b>						
Internal Controls & Accountability	194	194				
<b>MMB - Treasury Division</b>						
Treasury	432	432				
<b>MMB - Budget Division</b>						
Analysis & Control (EBO's)	502	502				
Budget Operations and Planning	350	350				
<b>MMB - Accounting Division</b>						
Central Payroll	1,750	1,750				
Accounting Services	576	576				
Financial Reporting	538	538				
<b>MMB - IT Management &amp; Administration</b>						
MAPS Operations and System Support	1,320	1,320				
SEMA4 Operations and System Support	2,647	2,647				
Budget Service - Computer Operations	190	190				
SEMA4 Operations Special Billing	2,160	2,160				
MAPS Operations Special Billing	1,911	1,911				
<b>MMB - HR Management &amp; Employee Insurance</b>						
Personnel Administration	4,439	4,439				
<b>Mediation Services</b>						
State Agencies	37	37				
<b>Sum of Allocated Costs</b>	4,471,260	1,246,697	2,831,732	-	392,831	-
<b>Distribution of Allocated Costs</b>		(1,246,697)	803,958	336,548	104,674	1,516
<b>Total Allocated Costs</b>	4,471,260	-	3,635,690	336,548	497,505	1,516
<b>Less: Disallowed Costs</b>	(1,516)					(1,516)
<b>Net Allocable Costs</b>	<u>4,469,744</u>	<u>-</u>	<u>3,635,690</u>	<u>336,548</u>	<u>497,505</u>	<u>-</u>





**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 16.0**

**OFFICE OF THE STATE AUDITOR—SINGLE AUDIT**

The single audit cost center is designed to meet the federal requirements of OMB Circular A-102. The requirement is for organization-wide audits, rather than grant by grant.

These audits determine whether:

- Financial operations are conducted properly;
- Financial statements are presented fairly;
- The organization has complied with the federal laws and regulations affecting the expenditure of federal funds;
- Internal procedures have been established to meet the objectives of federally assisted programs; and
- Financial reports contain accurate and reliable information.

The State Auditor requires organization-wide audits of sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during FY 2011.

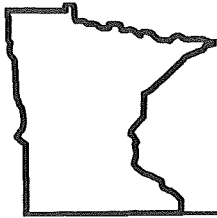
**Ref.:** *OMB A-87, Attachment B, Part 5*  
*OMB Circular A-102 2. Post Award Policies*

**State of Minnesota**  
**Summary of Allocated Costs**  
**Budget State Fiscal Year 2011**  
**First Stepdown**

**OFFICE OF THE STATE AUDITOR**

*Schedule No. 16.1*

	16.2	
	State Auditor	General Support
<b>Total Eligible Direct Costs</b>	26,000	26,000
<b>Add: Allocated Costs</b>		
Equipment Use Charge	37,036	37,036
<b>Admin - Government &amp; Citizen Services</b>		
Resource Recovery	672	672
Real Estate & Construction Services	827	827
Materials Management	3,093	3,093
Central Mail	808	808
Enterprise Performance Improvement	298	298
<b>Office of Enterprise Technology</b>		
IT Spend	6,612	6,612
<b>MMB-General Support</b>		
Internal controls & Accountability	474	474
<b>MMB - Treasury Division</b>		
Treasury	1,151	1,151
<b>MMB - Budget Division</b>		
Analysis & Control (EBO's)	1,228	1,228
Budget Operations and Planning	997	997
<b>MMB - Accounting Division</b>		
Central Payroll	2,880	2,880
Accounting Services	1,409	1,409
Financial Reporting	1,316	1,316
<b>MMB - IT Management &amp; Administration</b>		
MAPS Operations and System Support	3,230	3,230
SEMA4 Operations and System Support	4,357	4,357
Budget Service - Computer Operations	542	542
SEMA4 Operations Special Billing	3,555	3,555
MAPS Operations Special Billing	4,676	4,676
<b>MMB - HR Management &amp; Employee Insurance</b>		
Personnel Administration	7,308	7,308
<b>Mediation Services</b>		
State Agencies	60	60
<b>Sum of Allocated Costs</b>	108,529	108,529
<b>Distribution of Allocated Costs</b>	-	
<b>Total Allocated Costs</b>	108,529	108,529
<b>Less: Disallowed Costs</b>	-	
<b>Net Allocable Costs</b>	108,529	108,529



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

**SCHEDULE 17.0**

**AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)**

Allocable ARRA costs for fiscal year 2009 include the following:

**MINNESOTA MANAGEMENT & BUDGET**

**BUDGET DIVISION**—The ARRA team within the Budget division develops information tracking systems and reporting instructions to ensure state agencies are in compliance with federal reporting requirements. In addition this team oversees the design and development of a data accumulation and extracts system for use on the state's ARRA website. This team is also responsible for certain monitoring functions of the State Fiscal Stabilization Fund. Executive budget officers within the Budget Division review Section 1512 reports for alignment with statewide accounting system information and ensure that the laws and regulations of ARRA funding are adhered to. These costs are allocated to the ARRA programs on a pro rata basis using departmental ARRA program receipts as compared to total statewide ARRA receipts.

**ACCOUNTING DIVISION**—The Accounting division manages the state's accounting system and other related activities. The General Accounting unit is responsible for the preparation of the statewide cost allocation plan. Staff report activities associated with ARRA as recorded in their calendars. These costs are assigned to the ARRA programs on a pro rata basis using departmental ARRA program receipts as compared to total statewide ARRA receipts.

**Ref.:** OMB A-87, Attachment B, Parts 4, 8  
OMB Circular A-102 2. Post Award Policies

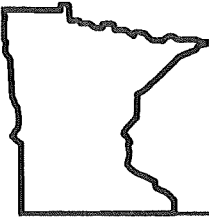
**State of Minnesota**  
**Summary of Allocated Costs**  
 Budget State Fiscal Year 2011  
 First Stepdown

**AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)**

*Schedule No. 17.1*

17.2
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	<u>ARRA</u>	<u>General Support</u>
Total Eligible Direct Costs	1,206,020	1,206,020
Add: Allocated Costs		
Sum of Allocated Costs	<u>1,206,020</u>	<u>1,206,020</u>
Distribution of Allocated Costs	-	
Total Allocated Costs	<u>1,206,020</u>	<u>1,206,020</u>
Less: Disallowed Costs	-	
Net Allocable Costs	<u><u>1,206,020</u></u>	<u><u>1,206,020</u></u>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 20.0***

**DEPARTMENT OF ADMINISTRATION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

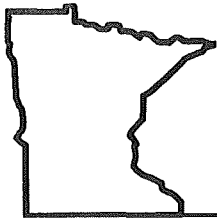
**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2011  
Second Stepdown**

**ADMINISTRATION—DEPARTMENT ALLOCATED FROM ST**

Schedule No. 20.0

	20	21.2	22.2	20
Department of Administration	General Support	Mgt Services— General Support	Gov't & Citizen Services— General Support	Consumer Activities — Non-Allocable
<b>Total Eligible Direct Costs</b>				
<b>Add: Allocated Costs</b>				
<b>State Agencies</b>				
Admin - Management Services				
Real Estate & Construction Services	4,964	4,964		
Admin - Management Services				
Commissioner's Office	15,496		15,225	271
Human Resources	13,075		12,846	229
Financial Management & Reporting	7,175		7,058	117
Admin - Government & Citizen Services				
Resource Recovery	1,219		685	534
Real Estate & Construction Services	9,101		3,310	5,792
Materials Management	1,121		1,121	
Central Mail	6,952		3,439	3,513
Enterprise Performance Improvement	174		47	127
Office of Enterprise Technology				
IT Spend	28,552		1,210	27,342
MMB-General Support				
Internal Controls & Accountability	539		141	398
MMB-Treasury Division				
Treasury	1,228		289	939
MMB-Budget Division				
Analysis & Control (EBO's)	1,397		365	1,032
Budget Operations and Planning	1,691		402	1,288
MMB-Accounting Division				
Central Payroll	1,681		452	1,228
Accounting Services	1,603		419	1,184
Financial Reporting	1,498		391	1,106
MMB - IT Management & Administration				
MAPS Operations and System Support	3,675		961	2,714
SEMA4 Operations and System Support	2,542		684	1,858
Budget Service - Computer Operations	919		219	701
SEMA4 Operations Special Billing	2,074		558	1,516
MAPS Operations Special Billing	5,319		1,391	3,929
Human Resources & Employee Insurance				
Personnel Administration	4,263		1,147	3,116
Mediation Services				
State Agencies	35		9	26
LEGISLATIVE AUDITOR				
Program Audits	63,931			63,931
Financial Audits	31,517	27,660		3,856
<b>Sum of Allocated Costs</b>	211,743	32,625	52,371	126,747
<b>Distribution of Allocated Costs</b>		(32,625)	2,505	1,189
<b>Total Allocated Costs</b>	211,743	-	54,876	127,936
<b>Less: Disallowed Costs</b>		(28,931)		28,931



**STATE OF MINNESOTA  
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**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 21.0***

**DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Exhibit C

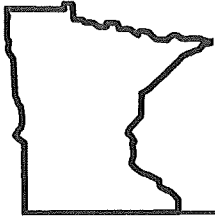
State of Minnesota  
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 Budget State Fiscal Year 2011  
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ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6
Administration - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management and Reporting	Fiscal Agent - Non Allocable
Total Eligible Direct Costs					
Add: Allocated Costs					
<b>Admin - Management Services</b>					
Commissioner's Office	15,225	15,225			
Human Resources	12,846	12,846			
Financial Management and Reporting	7,058	7,058			
<b>Admin - Government &amp; Citizen Services</b>					
Resource Recovery	685	685			
Real Estate & Construction Services	3,310	3,310			
Materials Management	1,121	1,121			
Central Mail	3,439	3,439			
Enterprise Performance Improvement	47	47			
<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>					
IT Spend	1,210	1,210			
<b>MMB-General Support</b>					
Internal Controls & Accountability	141	141			
<b>TREASURY DIVISION</b>					
Treasury	289	289			
<b>BUDGET DIVISION</b>					
Analysis & Control (EBO's)	365	365			
Budget Operations and Planning	402	402			
<b>ACCOUNTING DIVISION</b>					
Central Payroll	452	452			
Accounting Services	419	419			
Financial Reporting	391	391			
<b>I.T - MANAGEMENT AND ADMINISTRATION</b>					
MAPS Operations and System Support	961	961			
SEMA4 Operations and System Support	684	684			
Budget Service - Computer Operations	219	219			
SEMA4 Operations Special Billing	558	558			
MAPS Operations Special Billing	1,391	1,391			
<b>MMB - HR Management &amp; Employee Insurance</b>					
Personnel Administration	1,147	1,147			
<b>MEDIATION SERVICES</b>					
State Agencies	9	9			
<b>DEPARTMENT OF ADMINISTRATION</b>					
	2,505	2,505			
<b>Sum of Allocated Costs</b>	54,876	54,876	-	-	-
<b>Distribution of Allocated Costs</b>		(54,876)	2,995	2,708	4,530
<b>Total Allocated Costs</b>	54,876	-	2,995	2,708	4,530
<b>Less: Disallowed Costs</b>	(44,643)				44,643
<b>Net Allocable Costs</b>	10,233	-	2,995	2,708	4,530





**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
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**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 22.0***

**DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

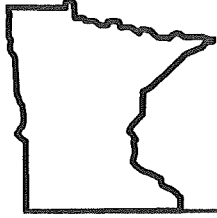
Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
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ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 22.1

	22.2	22.4	22.5	22.7	
	Government & Citizen Services	General Support	Resource Recovery	Real Estate & Construction Services	Real Property Enterprise System
<b>Total Eligible Direct Costs</b>					
<b>Add: Allocated Costs</b>					
<b>Admin - Government &amp; Citizen Services</b>					
Resource Recovery	534	534			
Real Estate & Construction Services	5,792	5,792			
Materials Management	3,513	3,513			
Enterprise Performance Improvement	127	127			
<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>					
IT Spend	27,342	27,342			
<b>MMB-General Support</b>					
Internal Controls & Accountability	398	398			
<b>TREASURY DIVISION</b>					
Treasury	939	939			
<b>BUDGET DIVISION</b>					
Analysis & Control (EBO's)	1,032	1,032			
Budget Operations and Planning	1,288	1,288			
<b>ACCOUNTING DIVISION</b>	0	0			
Central Payroll	1,228	1,228			
Accounting Services	1,184	1,184			
Financial Reporting	1,106	1,106			
<b>IT MANAGEMENT AND ADMINISTRATION</b>					
MAPS Operations and System Support	2,714	2,714			
SEMA4 Operations and System Support	1,858	1,858			
Budget Service - Computer Operations	701	701			
SEMA4 Operations Special Billing	1,516	1,516			
MAPS Operations Special Billing	3,929	3,929			
<b>MMB - HR Management &amp; Employee Insurance</b>					
Personnel Administration	3,116	3,116			
<b>MEDIATION SERVICES</b>					
State Agencies	26	26			
<b>LEGISLATIVE AUDITOR</b>					
Financial Audits	63,931	63,931			
Program Audits	3,856	3,856			
<b>DEPARTMENT OF ADMINISTRATION</b>	1,189	1,189			
<b>ADMIN MANAGEMENT SERVICES</b>	0	0			
Commissioner's Office	271	271			
Human Resources	229	229			
Financial Management and Reporting	117	117			
<b>Sum of Allocated Costs</b>	127,936	127,936	-	-	-
<b>Distribution of Allocated Costs</b>		(127,936)	14,287	12,633	70,251
<b>Total Allocated Costs</b>	127,936	-	14,287	12,633	70,251
<b>Less: Disallowed Costs</b>	-	-	-	-	-
<b>Net Allocable Costs</b>	127,936	-	14,287	12,633	70,251



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
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**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

---

***SCHEDULE 24.0***

**OFFICE OF ENTERPRISE TECHNOLOGY**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

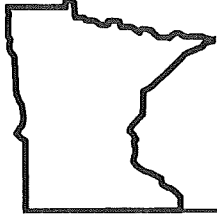
Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
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OFFICE OF ENTERPRISE TECHNOLOGY

Schedule No. 24.1

	24.2	24.3	24.4	24.6	24.5	
	Office of Enterprise Technology	General Support	IT Spend	Small Agency Tech Projects	Electronic Licensing	OET Non- Allocable
<b>Total Eligible Direct Costs</b>						
<b>Add: Allocated Costs</b>						
<b>Office of Enterprise Technology</b>						
IT Spend	100,011	100,011				
Internal Controls & Accountability	222	222				
<b>MMB - Treasury Division</b>						
Treasury	501	501				
<b>MMB - Budget Division</b>						
Analysis & Control (EBO's)	576	576				
Budget Operations and Planning	489	489				
<b>MMB - Accounting Division</b>						
Central Payroll	942	942				
Accounting Services	661	661				
Financial Reporting	618	618				
Financial Reporting - Single Audit	-	-				
<b>MMB - IT Management &amp; Administration</b>						
MAPS Operations and System Support	1,515	1,515				
SEMA4 Operations and System Support	1,425	1,425				
Budget Service - Computer Operations	266	266				
SEMA4 Operations Special Billing	1,163	1,163				
MAPS Operations Special Billing	2,194	2,194				
<b>MMB - HR Management &amp; Employee Insurance</b>						
Personnel Administration	2,390	2,390				
<b>MEDIATION SERVICES</b>						
State Agencies	20	20				
<b>LEGISLATIVE AUDITOR</b>						
Financial Audits	69,432	69,432				
<b>Admin - Management Services</b>						
Human Resources	176	176				
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	31	31				
Materials Management	75	75				
Enterprise Performance Improvement	7	7				
<b>Sum of Allocated Costs</b>	<b>182,714</b>	<b>182,714</b>	-			
<b>Distribution of Allocated Costs</b>		(182,714)	173,892	8,821	-	-
<b>Total Allocated Costs</b>	<b>182,714</b>	-	<b>173,892</b>	<b>8,821</b>	-	-
<b>Less: Disallowed Costs</b>	<b>8,821</b>			<b>8,821</b>	-	-
<b>Net Allocable Costs</b>	<b>173,892</b>	-	<b>173,892</b>	-	-	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
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**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

---

***SCHEDULE 26.0***

**MINNESOTA MANAGEMENT AND BUDGET—FISCAL MANAGEMENT AND ADMINISTRATION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

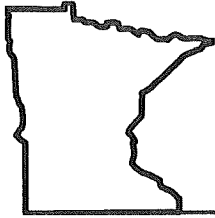
Exhibit C

State of Minnesota  
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MMB—FISCAL MANAGEMENT AND ADMINISTRATION

Schedule No. 26.1

	26.2	27.2	28.2	29.2	30.2	30.9
Fiscal Management & Administration	General Support	Treasury—General Support	Budget—General Support	Accounting—General Support	IT Mgt & Admin—General Support	IT Mgt & Admin—Non-Allocable
Total Eligible Direct Costs	-	-	-	-	-	-
<b>Add: Allocated Costs</b>						
<b>MMB-General Support</b>						
Internal Controls & Accountability	621	621				
<b>MMB - Treasury Division</b>						
Treasury	1,219	1,219				
<b>MMB - Budget Division</b>						
Analysis & Control (EBO's)	1,611	1,611				
Budget Operations and Planning	2,318	2,318				
<b>MMB - Accounting Division</b>						
Central Payroll	5,115	5,115				
Accounting Services	1,848	1,848				
Financial Reporting	1,727	1,727				
<b>MMB - IT Management &amp; Administration</b>						
MAPS Operations and System Support	4,237	4,237				
SEMA4 Operations and System Support	7,737	7,737				
Budget Service - Computer Operations	1,260	1,260				
SEMA4 Operations Special Billing	6,313	6,313				
MAPS Operations Special Billing	6,133	6,133				
<b>MMB - HR Management &amp; Employee Insurance</b>						
Personnel Administration	12,977	12,977				
<b>MEDIATION SERVICES</b>						
State Agencies	107	107				
<b>LEGISLATIVE AUDITOR</b>						
Program Audits						
Financial Audits	596,965	278,299	224	318,442	9,426	
Single Audits	12,390			12,390		
<b>Admin - Government &amp; Citizen Services</b>						
Resource Recovery	36	36			13	
Materials Management	184	184				
Central Mail	128	128				
Enterprise Performance Improvement	37	37				
<b>Office of Enterprise Technology</b>						
IT Spend	3,373	3,373				
<b>Sum of Allocated Costs</b>	666,336	335,279	-	224	330,832	9,439
<b>Distribution of Allocated Costs</b>		(335,279)	23,865	32,301	55,961	160,007
<b>Total Allocated Costs</b>	666,336	-	23,865	32,525	386,793	169,446
<b>Less: Disallowed Costs</b>	7,522					7,522
<b>Net Allocable Costs</b>	658,813	-	23,865	32,525	386,793	169,446



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 27.0***

**MINNESOTA MANAGEMENT AND BUDGET—TREASURY DIVISION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2011  
Second Stepdown**

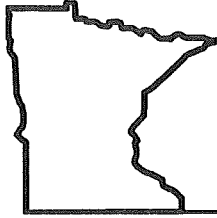
**MMB—TREASURY DIVISION**

*Schedule No. 27.1*

27.2	27.3	27.4
------	------	------

	Minnesota Management & Treasury	General Support	Treasury Division	Treasury Non- Allocable
<b>Total Eligible Direct Costs</b>				
<b>Add: Allocated Costs</b>				
DEPARTMENT OF MMB	23,865	23,865		
<b>Sum of Allocated Costs</b>	23,865	23,865		-
<b>Distribution of Allocated Costs</b>		(23,865)	16,473	7,392
<b>Total Allocated Costs</b>	23,865	(0)	16,473	7,392





**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

---

***SCHEDULE 28.0***

**MINNESOTA MANAGEMENT AND BUDGET—BUDGET DIVISION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

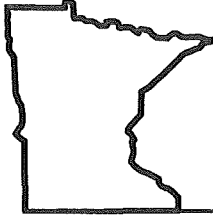
**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2011  
Second Stepdown**

**MMB—BUDGET DIVISION**

*Schedule 28.1*

	28.2	28.3	28.4	28.5	
	Budget Division	General Support	Analysis & Controls	Budget Operations & Planning	Budget Division- Gen Govt
<b>Total Eligible Direct Costs</b>					
<b>Add: Allocated Costs</b>					
<b>LEGISLATIVE AUDITOR</b>	-	-			
Financial Audits	224	224			
<b>Department of MMB</b>	32,301	32,301			
<b>Sum of Allocated Costs</b>	32,525	32,525	-	-	-
<b>Distribution of Allocated Costs</b>		(32,525)	18,370	9,772	4,382
<b>Total Allocated Costs</b>	32,525	0	18,370	9,772	4,382
<b>Less: Disallowed Costs</b>	4,382				4,382
<b>Net Allocable Costs</b>	<b>28,143</b>	<b>0</b>	<b>18,370</b>	<b>9,772</b>	<b>-</b>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

---

***SCHEDULE 29.0***

**MINNESOTA MANAGEMENT AND BUDGET—ACCOUNTING DIVISION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

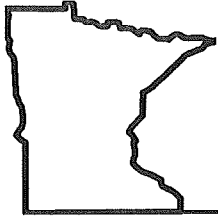
**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2011  
Second Stepdown**

**MMB—ACCOUNTING DIVISION**

*Schedule No. 29.1*

	29.2	29.3	29.4	29.5	29.6	
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
<b>Total Eligible Direct Costs</b>						
<b>Add: Allocated Costs</b>						
<b>LEGISLATIVE AUDITOR</b>						
Financial Audits	318,442	318,442				
Single Audits	12,390	12,390				
<b>Department of MMB</b>	55,961	55,961				
<b>Sum of Allocated Costs</b>	386,793	386,793	-	-	-	-
<b>Distribution of Allocated Costs</b>		(386,793)	123,774	131,429	127,486	4,104
<b>Total Allocated Costs</b>	386,793	-	123,774	131,429	127,486	4,104
<b>Less: Disallowed Costs</b>	-					
<b>Net Allocable Costs</b>	386,793	-	123,774	131,429	127,486	4,104



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 30.0***

**MMB—INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

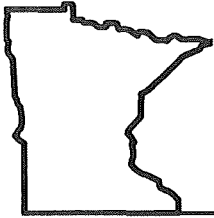
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 Second Stepdown

MMB—IT MANAGEMENT & ADMINISTRATION

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	
	Information Systems	General Support	MAPS Operations & System Support	SEMA4 Operations & System Support	Budget Services Computer Operations	SEMA4 Special Billing	MAPS Special Billing
<b>Total Eligible Direct Costs</b>							
<b>Add: Allocated Costs</b>							
<b>LEGISLATIVE AUDITOR</b>							
Financial Audits	9,426	9,426					
<b>Admin - Government &amp; Citizen Services</b>							
Resource Recovery	13	13					
<b>Department of MMB</b>	160,007	160,007					
<b>Sum of Allocated Costs</b>	169,446	169,446	-	-	-	-	-
<b>Distribution of Allocated Costs</b>		(169,446)	102,089	59,470	7,887	-	-
<b>Total Allocated Costs</b>	169,446	-	102,089	59,470	7,887	-	-
<b>Less: Disallowed Costs</b>	-						
<b>Net Allocable Costs</b>	169,446	-	102,089	59,470	7,887	-	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

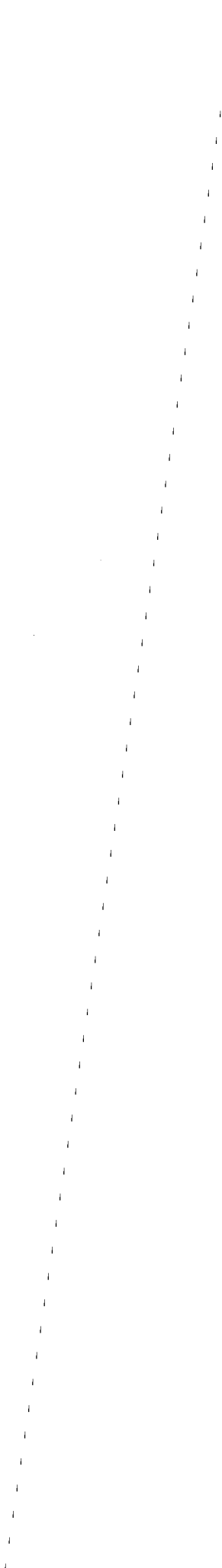
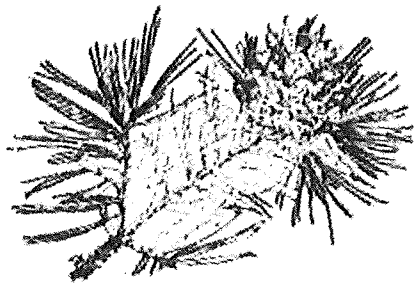
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***SCHEDULE N/A***

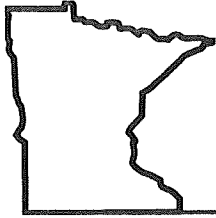
**MINNESOTA MANAGEMENT AND BUDGET—OTHER SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.







**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 31.0***

**MMB—HUMAN RESOURCE MANAGEMENT AND EMPLOYEE INSURANCE**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

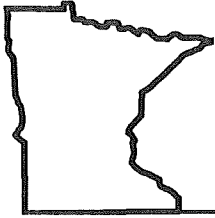
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 Second Stepdown

MMB - HR MANAGEMENT & EMPLOYEE INSURANCE

Schedule No. 31.1

	31.2	31.3	31.4
	Human Resource Management & Employee Insurance	General Support	Personnel Administration
			Non- Allocable
Total Eligible Direct Costs	-	-	-
Add: Allocated Costs	-	-	
<b>LEGISLATIVE AUDITOR</b>			
Financial Audits	87,508	87,508	
Program Audits	914	914	
<b>Admin - Government &amp; Citizen Services</b>			
Materials Management	6	6	
Resource Recovery			
<b>Department of MMB</b>	55,623	55,623	
<b>Sum of Allocated Costs</b>	144,051	144,051	-
<b>Distribution of Allocated Costs</b>		(144,051)	111,160
<b>Total Allocated Costs</b>	144,051	-	111,160
<b>Less: Disallowed Costs</b>	(32,891)		(32,891)
<b>Net Allocable Costs</b>	<b>111,160</b>	<b>-</b>	<b>111,160</b>



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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***SCHEDULE 32.0***

**DEPARTMENT OF MEDIATION SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

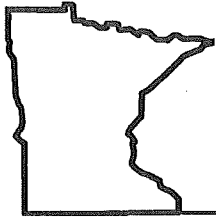
Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 Second Stepdown

DEPARTMENT OF MEDIATION SERVICES

Schedule No. 32.1

	32.2	32.3	32.4	
	Department of Mediation Services	General Support	State Agencies	Non- Allocable
<b>Total Eligible Direct Costs</b>				
<b>Add: Allocated Costs</b>				
<b>MEDIATION SERVICES</b>				
State Agencies	7	7		
<b>LEGISLATIVE AUDITOR</b>				
Financial Audits	36,416	36,416		
<b>Admin - Government &amp; Citizen Services</b>				
Resource Recovery	3	3		
Materials Management	23	23		
Central Mail	5	5		
Enterprise Performance Improvement	3	3		
SmART HR	872	872		
<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>				
IT Spend	48	48		
<b>MMB - Treasury Division</b>				
Treasury	1	1		
<b>MMB - Budget Division</b>				
Analysis & Control (EBO's)	2	2		
Budget Operations and Planning	2	2		
<b>MMB - Accounting Division</b>				
Central Payroll	31	31		
Accounting Services	16	16		
Financial Reporting	16	16		
<b>MMB - IT Management &amp; Administration</b>				
MAPS Operations and System Support	12	12		
SEMA4 Operations and System Support	15	15		
Budget Service - Computer Operations	2	2		
<b>MMB - HR Management &amp; Employee Insurance</b>				
Personnel Administration	28	28	-	-
<b>Sum of Allocated Costs</b>	37,503	37,503	-	-
<b>Distribution of Allocated Costs</b>		(37,503)	1,537	35,966
<b>Total Allocated Costs</b>	37,503	-	1,537	35,966
<b>Less: Disallowed Costs</b>	35,966			35,966
<b>Net Allocable Costs</b>	1,537	-	1,537	-



**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

---

***SCHEDULE 33.0***

**OFFICE OF LEGISLATIVE AUDITOR**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 Second Stepdown

OFFICE OF LEGISLATIVE AUDITOR

Schedule No. 33.1

33.2	33.3	33.4	33.5	33.6
------	------	------	------	------

Office of Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audit	General Government Non-Allocable
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Total Eligible Direct Costs

Add: Allocated Costs

Admin - Government & Citizen Services

Resource Recovery	13	13			
Materials Management	71	71			
Central Mail	19	19			
Enterprise Performance Improvement	13	13			

OFFICE OF ENTERPRISE TECHNOLOGY

IT Spend	219	219			
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MMB - Treasury Division

Treasury	5	5			
----------	---	---	--	--	--

MMB - Budget Division

Analysis & Control (EBO's)	7	7			
Budget Operations and Planning	5	5			

MMB - Accounting Division

Central Payroll	157	157			
Accounting Services	49	49			
Financial Reporting	48	48			

MMB - IT Management & Administration

MAPS Operations and System Support	38	38			
SEMA4 Operations and System Support	75	75			
Budget Service - Computer Operations	4	4			

MMB - HR Management & Employee Insurance

Personnel Administration	141	141			
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MEDIATION SERVICES

State Agencies	2	2			
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Total Allocated Costs

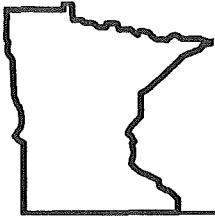
867	867	-	-	-	-
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Less: Disallowed Costs

	(867)	559	234	73	1
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Net Allocable Costs

867	-	559	234	73	1
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**STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR 2011 BUDGET**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1  
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

***SCHEDULE 34.0***

**OFFICE OF THE STATE AUDITOR—SINGLE AUDIT**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2011  
 Second Stepdown

## OFFICE OF THE STATE AUDIT

Schedule No. 34.1

34.2
------

	<u>Office of the State Auditor</u>	<u>General Support</u>
<b>Total Eligible Direct Costs</b>		
<b>Add: Allocated Costs</b>		
<b>Admin - Government &amp; Citizen Services</b>		
Resource Recovery	20	20
Real Estate & Construction Services	24	24
Materials Management	108	108
Central Mail	22	22
Enterprise Performance Improvement	21	21
<b>OFFICE OF ENTERPRISE TECHNOLOGY</b>		
IT Spend	209	209
<b>MMB - Treasury Division</b>		
Treasury	13	13
<b>MMB - Budget Division</b>		
Analysis & Control (EBO's)	17	17
Budget Operations and Planning	14	14
<b>MMB - Accounting Division</b>		
Central Payroll	259	259
Accounting Services	120	120
Financial Reporting	117	117
MAPS Operations and System Support	93	93
SEMA4 Operations and System Support	124	124
Budget Service - Computer Operations	11	11
<b>MMB - IT Management &amp; Administration</b>		
MAPS Operations and System Support	232	232
SEMA4 Operations and System Support	-	-
Budget Service - Computer Operations	3	3
<b>MMB - HR Management &amp; Employee Insurance</b>		
<b>Total Allocated Costs</b>	<u>1,407</u>	<u>1,407</u>
<b>Less: Disallowed Costs</b>		-
<b>Net Allocable Costs</b>	<u>1,407</u>	<u>1,407</u>
<b>Less: Disallowed Costs</b>		-
<b>Net Allocable Costs</b>	<u><u>1,407</u></u>	<u><u>1,407</u></u>



# State of Minnesota

## Cost Pool Table

Fiscal Year 2011 - Budget

SWACAP			Schedule	Appr	Appro	Alltmt	ALLTMT	FY 11	FY 11	SWACAP	Differ Btwn	FY 11
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Budget	(Allocable) Budget	Line Total	FY 2009 Actual & FY 2011 Budget	Non-Alloc Budget
1.2			Equipment Use Charge					153,744	153,744	153,744		
G02	G02-3.2		ADMIN Management Services	ADMN	100	ADMN	SPECIAL PROJECTS/PURCHASES					
G02	G02-3.3	100		ADMN	100	1001	COMMISSIONERS OFFICE	442,000	442,000			
		0				1002	COMMISSIONERS ACCT	30,000	30,000			
Total	G02-3.3		Commissioner's Office							472,000	-59,039	
		0										
G02	G02-3.5	100		ADMN	100	1041	HR OPERATIONS	425,000	425,000			
G02	G02-3.5	100		ADMN	100	1043	SUPERVIS TRAIN/E-LEARN		0			
Total	G02-3.5		Human Resources						0	425,000	-55,142	
		0										
G02	G02-3.6	100	Financial Management & Reporting	ADMN	100	1020	FINANCIAL MGMT & REPORTING	780,109	780,109			
	G02-3.6									780,109	-23,205	
G02	G02-3.7	100		AGNT	907	9151	NTH CNTIES LAND USE GRNT		0			0
G02	G02-3.7	100		AGNT	904	9090	IN LIEU OF RENT	8,388,000				8,388,000
G02	G02-3.7	100		AGNT	906	9102	LAND SALE REVOLVING LOAN					0
G02	G02-3.7	100		AGNT	909	9154	ATMN MICROLOAN PROGRAM					0
Total	G02-3.7		Fiscal Agent - Non allocable Government & Citizen Services							0	0	
	G02-3.9	100			700	1134	MMD -Administration	1,935,964	1,935,964			
		100		ADMN	100	1133	OPERATIONS		0			
		100		ADMN	100	1135	MMD TRAINING ROOM		0			
Total	G02-3.9		Materials Management							1,935,964	-599,754	
G02	G02-4.3	100	Resource Recovery		700	2640	RESOURCE RECOVERY SRC	461,000	461,000	461,000	-54,678	
G02	G02-4.4	100	Real Estate & Construction Services		700	3201	REAL ESTATE & Const Services	2,411,000	433,980	433,980	-22,020	1,977,020
G02-3.6	G02-4.6	Real Pr	FACL	302	3403		Real Property Portfolio Management	719,000	719,000			
		100	Internally Developed Software Amortized over 10 years					248,598	248,598	967,598	967,598	
G02	G02-3.7	100	Real Property	FACL	302							
		100	Energy Conservation Recommissioning	FACL	300	2510	EMS Recommissioning		0	0	0	
	G02-4.9		Central Mail		700	2990	Central Mail General Fund	443,000	443,000	443,000	740	
	G02-4.10	100	Enterprise Performance Improvement	ADMN	100	1901	Enterprise Performance Improvement	136,000	136,000	136,000	-224,910	
	G02-4.11	100	Grants Management	ADMN	103	1021	Office of Grants Management	125,000			-49,393	125,000
	G02-4.12	100	SmART FMR	ADMN	104	1022	Small Agency Resource Team/FMR	154,000	154,000	154,000	4,270	
	G02-4.13	100	SmART HR	ADMN	104	1044	Small Agency Resource Team/HR	96,000	96,000	96,000	-12,196	

# State of Minnesota

## Cost Pool Table

Fiscal Year 2011 - Budget

SWACAP			Schedule	Appr	Appro	Allmt	ALLTMT	FY 11	FY 11	SWACAP	Differ Btwn	FY 11
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Budget	(Allocable) Budget	Line Total	FY 2009 Actual & FY 2011 Budget	Non-Alloc Budget
G10	G10-8.2 G10-8.3	100	MMB (Management Services)	0000	GEN	9000	MANAGEMENT SERVICES INTERNAL CONTROLS	2,601,947 518,709	2,601,947 518,709	2,601,947 518,709	-1,091,399 518,709	
	G10-9.2		TREASURY DIVISION								0	
	G10-9.3	100	TREASURY	0000	GEN	5000	TREASURY	1,323,773	682,815			640,958
	G10-9.3	100	TREASURY	0000	GEN	5100	BANK FEES	600,000	600,000	1,282,815	133,849	
G10	G10-10.2	100	BUDGET SERVICES	0000	GEN	2000	BUDGET SERVICES	1,933,068				
	G10-10.3	100	Analysis and Control (EBO's)						1,196,313			
	G10-10.4		Budget Operations and Planning						636,403			
	G10-10.5		Budget-Non-allocable									100,353
G10	G10-10.5	100	LOCAL IMPACT NOTES	0000	LIM	2100	LOCAL MANDATES BUDGET	0				0
	G10-10.3	100	Analysis and Control (EBO's)							1,196,313	-76,191	
	G10-10.4		Budget Operations and Planning							636,403	-40,531	
	G10-10.5		Budget Non-allocable									
	G10-10.5	100	MMB (Management Services)				TRANSITION OFFICE					
	G10-11.2		MMB-ACCOUNTING DIVISION									
G10	G10-11.3	100	ACCOUNTING SERVICES	0000	GEN	1100	PAYROLL SERVICES	1,241,549	1,241,549	1,241,549	-7,484	
G10	G10-11.4	100	ACCOUNTING SERVICES				ACCOUNTING SERVICES		0			
G10	G10-11.4	100	ACCOUNTING SERVICES	0000	GEN	1300	AGENCY SUPPORT	1,388,535	1,388,535			
	G10-11.4									1,388,535	62,246	
G10	G10-11.5	100	ACCOUNTING SERVICES	0000	GEN	1200	FINANCIAL REPORTING	1,329,013	1,287,800	1,287,800	1,307	
	G10-11.6	100	ACCOUNTING SERVICES				SINGLE AUDIT		41,213	41,213	-203	
G10	G10-12.2	100	INFORMATION SERVICES				MANAGEMENT & ADMINISTRATION		0			
G10	G10-12.2	100	INFORMATION SERVICES	0000	GEN	4000	TECHNICAL SUPPORT	582,816	582,816			
Total	G10-12.2			0000	GEN	4410	TECHNICAL SERVICES	610,158	610,158			
							4420 SYST SOFTWARE & DATABASE	442,082	442,082			
		100	INFORMATION SERVICES				4430 TECH Operations	529,751	529,751			
										2,164,807	1,308,779	
G10	G10-12.4	100	INFORMATION SERVICES	0000	GEN	4200	MAPS OPERATIONS & SYSTEMS SUP	788,120	788,120			
G10	G10-12.4	100	INFORMATION SERVICES	0000	GEN	4500	INFORMATION ACCESS	756,058	756,058			
				0000	MAP	1400	MAPS PLANNING		0			
G10	G10-12.4									1,544,178	-1,224,698	
G10	G10-12.5	100	INFORMATION SERVICES	0000	GEN	4100	SEMA4 OPERATIONS & SUPPORT	913,595	913,595			
G10	G10-12.5									913,595	-699,357	
							BUDGET INFORMATION SYSTEM					
G10	G10-12.6	100	INFORMATION SERVICES	0000	GEN	4300	SUPT	226,953	226,953	226,953	13,035	
G10	G10-12.7	100	STATEWIDE SYSTEMS BILLING				SEMA4 Platform Change					
G10	G10-12.7	200	STATEWIDE SYSTEMS BILLING	0000	SEU	4100	SEMA4 Platform Change	1,662,688	1,662,688	1,662,688	-501,159	

# State of Minnesota

## Cost Pool Table

Fiscal Year 2011 - Budget

SWACAP			Schedule	Appr	Appro	Allmt	ALLTMT	FY 11	FY 11	SWACAP	Differ Btwn	FY 11
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Budget	(Allocable) Budget	Line Total	FY 2009 Actual & FY 2011 Budget	Non-Alloc Budget
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING				BILLING MGMT & ADM	4,988,063	4,988,063		0	
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING				BILLING MAPS		0		0	
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING				BILLING BIS		0		0	
	G10-12.8	200	STATEWIDE SYSTEMS BILLING	0000	BIS	2200	BUDGET INFORMATION SYSTEM PROJECT		0		0	
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING				BILLING SUPPORT		0		0	
G10	G10-12.8	200	STATEWIDE SYSTEMS BILLING				BILLING IA		0		0	
Total	G10-12.8									4,988,063	1,443,278	
G10	G10-12.90	100	ECONOMIC ANALYSIS	0000	GEN	3000	ECONOMIC ANALYSIS	516,730			0	516,730
Total	G10-12.90										0	
G10	G10-13.3	100	HUMAN RESOURCE MGMT	0000	GEN	7000	ADMINISTRATIVE SERVICES	1,848,964	1,848,964			
			HUMAN RESOURCE MGMT	0000	GEN	7600	WORKFORCE PLANNING	418,467	418,467			
G10	G10-13.3	100	HUMAN RESOURCE MGMT	0000	GEN	8000	LABOR RELATIONS & COMPENSATION	901,917	901,917			
Total	G24-13.3								0	3,169,348	175,526	
									0			
G02	G02-13.5	100	WRRRA REINSURANCE	SERV	WRA	6821	WCRA REINSURANCE	742,000				742,000
Total	G02-13.5								0		0	
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	2000	CO-OP LM NON GRANTS	0				0
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	3000	REPRESENTATION & MEDIATION	1,567,000	27,579			1,539,421
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	4000	ALTERNATIVE DISPUTE RESOLUTION					0
G45	G45-14.3	100	SMALL AGENCY INFRASTRUCTURE	0000	SAI	5000	SMALL AGENCY INFRASTRUCTURE			27,579	-39,181	
Total	G45-14.3											
G45	G45-14.4	100	MEDIATION SERVICES	0000	MED	3000	Non-allocable portions of Mservices					
G45	G45-14.4	100	CO-OP LABOR MGMT GRANTS	0000	LMC	2000	LMC CO-OP LABOR MGMT GRANTS					0
Total	G45-14.4											0
												0
G46	G46-6.2	100		TECH	500	5101	State CIO Office	1,454,105	1,454,105			
		100		TECH	500	5111	Admin Allocation	55,947	55,947	1,510,052	-734,952	
	G46-6.2		OET Administrative Costs									0
	G46-6.4	100	IT Spend	TECH	501	5106	Enterprise IT Security	4,167,082	4,167,082	4,167,082	-3,283,923	
				TECH	500	5119	IT Service Consolidation					
	G46-6.5		Small Agency Tech Projects	TECH	503	5104	Small Agency Tech Projects		0	0	0	
G46	G46-6.8	100	Electronic Licensing	TECH	500	5114	Electronic Licensing	733,026	733,026	733,026	733,026	0
			Internally Developed Software Amortized over 10 years									

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Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Budget	(Allocable) Budget	Line Total	FY 2009 Actual & FY 2011 Budget	Non-Alloc Budget
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1000	AUDIT PRACTICE	8,989,450			0	8,989,450
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1001	SINGLE AUDIT	26,000		0	0	
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1002	COMMUNICATIONS	151,691			0	151,691
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1004	FIELD OFFICE SUPPORT					0
G61	G61-16.2	100	AUDIT PRACTICE	0000	OPM	5000	OPERATIONS MANAGEMENT OPERATIONS MANAGEMENT					0
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1006	STATEWID					0
G61	G61-16.2	100	CONSTITUTIONAL OFFICE	0000	CON	0000	CONSTITUTIONAL OFFICE					0
G61	G61-16.2	100	CONSTITUTIONAL OFFICE	0000	OTH	0000	CONSTITUTIONAL OFFICE					0
G61	G61-16.2	100	PENSION	0000	P/F	4000	PENSION					0
G61	G61-16.2	100	GOVERNMENT INFORMATION	0000	R&I	3000	GOVERNMENT INFORMATION					0
G61	G61-16.2	100	SPECIAL INVESTIGATIONS	0000	SPI	2000	SPECIAL INVESTIGATIONS					0
G61	G61-16.2	100	TAX INCREMENT FINANCING	0000	TIF	7000	TAX INCREMENT FINANCING				0	0
				0000	JOB	7001	JOBZ					0
Total	G61-16.2 (non-all)									26,000	26,000	4,652
L49	L49-15.2	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1300	SUPPORT SERVICES DIVISION	1,214,885	1,214,885		0	
	L49-15.2	100		000	CRY	0000	OLA CARRY FORWARD			1,214,885	-216,167	
L49	L49-15.3	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	FINANCIAL AUDIT DIVSION	3,224,562	2,831,731	2,831,731	-301,117	
L49	L49-15.4	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1200	PROGRAM EVALUATION DIVISION	1,204,487			-1,311,455	1,204,487
L49	L49-15.5	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	SINGLE AUDIT		392,831	392,831	-15,062	
L49	L49-15.6	100	LEGISLATIVE AUDIT COMMISSION	0000	AP2	0100	LEGISLATIVE AUDIT COMM EXP	2,038		0	-5,909	2,038
										0	0	
								66,603,643	42,226,495	42,226,495	-5,282,111	24,377,148
												66,603,643

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Fiscal Year 2011 - Budget

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G02-3.6	100	Financi	ADMN	100	1020		FINANCIAL MGMT & REPORTING ADMINISTRATION - Targeted Group	202	202	202	202	
	G02-3.9	100			100	1134	Disparity	36	36	36	36	
G10	G10-8.2	100	MMB (Management Services)		ARA		MANAGEMENT SERVICES	369,222	369,222	369,222	369,222	
G61	G61-16.2	100	AUDIT PRACTICE STIMULUS	0000	APS	1003	AUDIT PRACTICE STIMULUS SPECIAL INVESTIGATIONS	448,650	448,650	448,650	448,650	-
G61		100	SPECIAL INVESTIGATIONS STIMULUS	0000	SIS	2001	STIMULUS	190,025	190,025	190,025	190,025	-
G61		100	AUDIT PRACTICE	0000	AUD	1001	SINGLE AUDIT	10,859	10,859	10,859	10,859	
L49	L49-15.2	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1300	SUPPORT SERVICES DIVISION					
	L49-15.2	100		000	CRY	0000	OLA CARRY FORWARD					
L49	L49-15.3	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	FINANCIAL AUDIT DIVISION	187,026	187,026	187,026	187,026	
L49	L49-15.4	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1200	PROGRAM EVALUATION DIVISION					
L49	L49-15.5	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	SINGLE AUDIT					
L49	L49-15.6	100	LEGISLATIVE AUDIT COMMISSION	0000	AP2	0100	LEGISLATIVE AUDIT COMM EXP			0	0	0
								1,206,020	1,206,020	1,206,020	1,206,020	0
								67,809,663	43,432,515	43,432,515	-4,076,091	24,377,148
												67,809,663
												67,809,663
												0

